

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2023, Fiscal Period 08**

**180 - Opp City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$12,906,221.31	\$6,809,983.75	(\$6,096,237.56)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,676,380.11	\$2,958,314.83	(\$2,718,065.28)
Local Sources	\$334,443.00	\$277,945.77	(\$56,497.23)	\$4,059,178.00	\$3,325,750.02	(\$733,427.98)
Other Sources	\$0.00	\$0.00	\$0.00	\$92,500.00	\$82,887.31	(\$9,612.69)
<b>Total Revenues:</b>	<b>\$334,443.00</b>	<b>\$277,945.77</b>	<b>(\$56,497.23)</b>	<b>\$22,734,279.42</b>	<b>\$13,176,935.91</b>	<b>(\$9,557,343.51)</b>
<b>Expenditures</b>						
Instructional Services	\$75,370.00	\$42,863.41	\$32,506.59	\$9,501,789.08	\$6,092,599.67	\$3,409,189.41
Instructional Support Services	\$128,732.82	\$128,618.31	\$114.51	\$2,651,440.64	\$1,742,345.80	\$909,094.84
Operation & Maintenance Services	\$1,100.00	\$10,084.95	(\$8,984.95)	\$1,764,507.80	\$928,257.22	\$836,250.58
Auxiliary Services	\$3,600.00	\$787.33	\$2,812.67	\$1,953,358.00	\$1,378,159.62	\$575,198.38
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,241,463.04	\$719,904.20	\$521,558.84
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,956,204.10	\$820,518.01	\$3,135,686.09
Expendable Service	\$0.00	\$0.00	\$0.00	\$817,860.85	\$644,381.06	\$173,479.79
Other Expenditures	\$131,140.00	\$100,827.04	\$30,312.96	\$932,164.39	\$634,547.72	\$297,616.67
<b>Total Expenditures:</b>	<b>\$339,942.82</b>	<b>\$283,181.04</b>	<b>\$56,761.78</b>	<b>\$22,818,787.90</b>	<b>\$12,960,713.30</b>	<b>\$9,858,074.60</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,134,458.74	\$614,207.22	(\$520,251.52)
Other Financing Uses:	\$12,000.00	\$11,618.96	\$381.04	\$852,683.50	\$561,768.87	\$290,914.63
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,000.00)</b>	<b>(\$11,618.96)</b>	<b>\$381.04</b>	<b>\$281,775.24</b>	<b>\$52,438.35</b>	<b>(\$229,336.89)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$17,499.82)</b>	<b>(\$16,854.23)</b>	<b>\$645.59</b>	<b>\$197,266.76</b>	<b>\$268,660.96</b>	<b>\$71,394.20</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$235,913.66</b>	<b>\$235,913.66</b>	<b>\$0.00</b>	<b>\$5,920,194.20</b>	<b>\$5,920,194.20</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$218,413.84</b>	<b>\$219,059.43</b>	<b>\$645.59</b>	<b>\$6,117,460.96</b>	<b>\$6,188,855.16</b>	<b>\$71,394.20</b>

Information in this report has been reconciled to the corresponding bank statements.