

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2026, Fiscal Period 02**

<b>180 - Opp City Schools</b>	<b>EXPENDABLE TRUST</b>		<b>VARIANCE Favorable (Unfavorable)</b>	<b>TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>VARIANCE Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>		<b>Budget</b>	<b>Actual</b>	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$12,580,324.00	\$2,027,676.00	(\$10,552,648.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,370,611.00	\$579,395.09	(\$1,791,215.91)
Local Sources	\$530,665.00	\$109,370.08	(\$421,294.92)	\$4,744,600.00	\$948,750.09	(\$3,795,849.91)
Other Sources	\$0.00	\$0.00	\$0.00	\$285,779.00	\$10,717.20	(\$275,061.80)
<b>Total Revenues:</b>	<b>\$530,665.00</b>	<b>\$109,370.08</b>	<b>(\$421,294.92)</b>	<b>\$19,981,314.00</b>	<b>\$3,566,538.38</b>	<b>(\$16,414,775.62)</b>
<b>Expenditures</b>						
Instructional Services	\$102,620.00	\$3,788.14	\$98,831.86	\$9,977,945.86	\$1,682,006.59	\$8,295,939.27
Instructional Support Services	\$171,871.00	\$45,378.01	\$126,492.99	\$2,757,001.19	\$491,320.50	\$2,265,680.69
Operation & Maintenance Services	\$2,600.00	\$327.53	\$2,272.47	\$2,011,431.00	\$611,476.84	\$1,399,954.16
Auxiliary Services	\$11,000.00	\$0.00	\$11,000.00	\$2,248,539.00	\$420,106.33	\$1,828,432.67
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,090,920.55	\$165,631.79	\$925,288.76
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,924,985.00	\$67,392.78	\$4,857,592.22
Expendable Service	\$0.00	\$0.00	\$0.00	\$915,013.40	\$14,894.81	\$900,118.59
Other Expenditures	\$116,440.00	\$42,045.24	\$74,394.76	\$891,502.00	\$179,463.55	\$712,038.45
<b>Total Expenditures:</b>	<b>\$404,531.00</b>	<b>\$91,538.92</b>	<b>\$312,992.08</b>	<b>\$24,817,338.00</b>	<b>\$3,632,293.19</b>	<b>\$21,185,044.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,000.00	\$18,140.28	\$17,140.28	\$1,157,934.90	\$241,629.75	(\$916,305.15)
Other Financing Uses:	\$43,500.00	\$44,069.46	(\$569.46)	\$1,103,895.90	\$226,359.94	\$877,535.96
<b>Total Other Financing Sources (Uses):</b>	<b>(\$42,500.00)</b>	<b>(\$25,929.18)</b>	<b>\$16,570.82</b>	<b>\$54,039.00</b>	<b>\$15,269.81</b>	<b>(\$38,769.19)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$83,634.00	(\$8,098.02)	(\$91,732.02)	(\$4,781,985.00)	(\$50,485.00)	\$4,731,500.00
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$226,998.00</b>	<b>\$274,235.00</b>	<b>\$47,237.00</b>	<b>\$8,830,460.00</b>	<b>\$11,572,308.25</b>	<b>\$2,741,848.25</b>
<b>Ending Fund Balance:</b>	<b>\$310,632.00</b>	<b>\$266,136.98</b>	<b>(\$44,495.02)</b>	<b>\$4,048,475.00</b>	<b>\$11,521,823.25</b>	<b>\$7,473,348.25</b>

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