

**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 2026, Fiscal Period 08**

**180 - Opp City Schools**

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$1,748.33	\$0.00	(\$1,748.33)	\$494,920.67	\$55,592.00	(\$439,328.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$4,933.41	\$4,933.41	\$330,100.00	\$286,862.05	(\$43,237.95)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,748.33</b>	<b>\$4,933.41</b>	<b>\$3,185.08</b>	<b>\$825,020.67</b>	<b>\$342,454.05</b>	<b>(\$482,566.62)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$241,875.00	\$119,892.89	\$121,982.11
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,838,235.00	\$1,931,560.61	\$1,906,674.39
Debt Service	\$700,992.23	\$200,380.15	\$500,612.08	\$189,540.17	\$69,439.53	\$120,100.64
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$700,992.23</b>	<b>\$200,380.15</b>	<b>\$500,612.08</b>	<b>\$4,299,650.17</b>	<b>\$2,120,893.03</b>	<b>\$2,178,757.14</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$699,243.90	\$524,007.73	(\$175,236.17)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$330,100.00	\$229,067.20	\$101,032.80
<b>Total Other Financing Sources (Uses):</b>	<b>\$699,243.90</b>	<b>\$524,007.73</b>	<b>(\$175,236.17)</b>	<b>(\$330,100.00)</b>	<b>(\$229,067.20)</b>	<b>\$101,032.80</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$328,560.99</b>	<b>\$328,560.99</b>	<b>(\$3,804,729.50)</b>	<b>(\$2,007,506.18)</b>	<b>\$1,797,223.32</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$497,716.06</b>	<b>\$497,716.06</b>	<b>\$0.00</b>	<b>\$4,424,048.82</b>	<b>\$4,424,048.82</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$497,716.06</b>	<b>\$826,277.05</b>	<b>\$328,560.99</b>	<b>\$619,319.32</b>	<b>\$2,416,542.64</b>	<b>\$1,797,223.32</b>

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