# 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 11

**Exhibit F-III-C**

***180 - Opp City Schools***

| Description | EXPENDABLE TRUST Budget | EXPENDABLE TRUST Actual | VARIANCE Favorable (Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $0.00 | $0.00 | $0.00 | $13,210,981.00 | $13,205,912.61 | ($5,068.39) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $2,721,228.90 | $2,429,337.13 | ($291,891.77) |
| Local Sources | $530,665.00 | $365,506.54 | ($165,158.46) | $4,839,600.00 | $4,742,227.82 | ($97,372.18) |
| Other Sources | $0.00 | $0.00 | $0.00 | $84,000.00 | $141,708.48 | $57,708.48 |
| **Total Revenues:** | **$530,665.00** | **$365,506.54** | **($165,158.46)** | **$20,855,809.90** | **$20,519,186.04** | **($336,623.86)** |
| **Expenditures** | | | | | | |
| Instructional Services | $102,620.00 | $85,025.71 | $17,594.29 | $10,248,836.21 | $9,311,182.62 | $937,653.59 |
| Instructional Support Services | $171,871.00 | $165,148.05 | $6,722.95 | $3,003,686.39 | $2,753,974.18 | $249,712.21 |
| Operation & Maintenance Services | $2,600.00 | $1,648.85 | $951.15 | $1,862,318.00 | $1,686,733.68 | $175,584.32 |
| Auxiliary Services | $11,000.00 | $16,870.00 | ($5,870.00) | $2,329,001.16 | $2,288,003.14 | $40,998.02 |
| Expendable Administrative Services | $0.00 | $0.00 | $0.00 | $1,170,769.42 | $1,134,509.18 | $36,260.24 |
| Total Outlay | $0.00 | $0.00 | $0.00 | $5,611,674.63 | $3,557,875.60 | $2,053,799.03 |
| Expendable Service | $0.00 | $0.00 | $0.00 | $915,013.40 | $1,287,804.70 | ($372,791.30) |
| Other Expenditures | $116,440.00 | $105,711.38 | $10,728.62 | $1,040,803.97 | $929,107.06 | $111,696.91 |
| **Total Expenditures:** | **$404,531.00** | **$374,403.99** | **$30,127.01** | **$26,182,103.18** | **$22,949,190.16** | **$3,232,913.02** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $1,000.00 | $22,932.28 | $21,932.28 | $1,168,721.80 | $1,174,054.84 | $5,333.04 |
| Other Financing Uses: | $43,500.00 | $70,155.32 | ($26,655.32) | $1,114,682.80 | $1,084,609.71 | $30,073.09 |
| **Total Other Financing Sources (Uses):** | **($42,500.00)** | **($47,223.04)** | **($4,723.04)** | **$54,039.00** | **$89,445.13** | **$35,406.13** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **$83,634.00** | **($56,120.49)** | **($139,754.49)** | **($5,272,254.28)** | **($2,340,558.99)** | **$2,931,695.29** |
| **Beginning Fund Balance - Oct. 1:** | **$274,235.00** | **$274,235.00** | **$0.00** | **$11,578,934.72** | **$11,578,934.72** | **$0.00** |
| **Ending Fund Balance:** | **$357,869.00** | **$218,114.51** | **($139,754.49)** | **$6,306,680.44** | **$9,238,375.73** | **$2,931,695.29** |

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