

**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 03**

**180 - Opp City Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$12,083,655.00	\$3,105,026.01	(\$8,978,628.99)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$100.00	(\$400.00)	\$2,370,111.00	\$827,224.93	(\$1,542,886.07)
Local Sources	\$3,332,380.00	\$1,033,675.94	(\$2,298,704.06)	\$551,455.00	\$170,087.67	(\$381,367.33)
Other Sources	\$255,779.00	\$14,629.55	(\$241,149.45)	\$30,000.00	\$22,283.49	(\$7,716.51)
Total Revenues:	\$15,672,314.00	\$4,153,431.50	(\$11,518,882.50)	\$2,951,566.00	\$1,019,596.09	(\$1,931,969.91)
Expenditures						
Instructional Services	\$8,837,669.31	\$2,223,813.62	\$6,613,855.69	\$1,017,656.55	\$301,282.00	\$716,374.55
Instructional Support Services	\$2,297,012.69	\$596,606.36	\$1,700,406.33	\$288,117.50	\$67,446.59	\$220,670.91
Operation & Maintenance Services	\$1,854,070.00	\$647,651.21	\$1,206,418.79	\$24,761.00	\$135,726.47	(\$110,965.47)
Auxiliary Services	\$757,232.00	\$175,422.96	\$581,809.04	\$1,480,307.00	\$411,358.42	\$1,068,948.58
General Administrative Services	\$1,008,997.10	\$267,031.83	\$741,965.27	\$81,923.45	\$21,140.76	\$60,782.69
Special Revenue Outlay	\$1,143,000.00	\$0.00	\$1,143,000.00	\$0.00	\$0.00	\$0.00
General Service	\$24,481.00	\$24,298.00	\$183.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,601.00	\$148,269.29	\$460,331.71	\$166,461.00	\$49,271.99	\$117,189.01
Total Expenditures:	\$16,531,063.10	\$4,083,093.27	\$12,447,969.83	\$3,059,226.50	\$986,226.23	\$2,073,000.27
Other Financing Sources (Uses)						
Other Financing Sources:	\$54,039.00	\$21,298.21	(\$32,740.79)	\$403,652.00	\$97,693.14	(\$305,958.86)
Other Financing Uses:	\$554,012.90	\$167,332.04	\$386,680.86	\$176,283.00	\$9,125.11	\$167,157.89
Total Other Financing Sources (Uses):	(\$499,973.90)	(\$146,033.83)	\$353,940.07	\$227,369.00	\$88,568.03	(\$138,800.97)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,358,723.00)	(\$75,695.60)	\$1,283,027.40	\$119,708.50	\$121,937.89	\$2,229.39
Beginning Fund Balance - Oct. 1:	\$3,808,540.00	\$5,648,367.15	\$1,839,827.15	\$547,937.00	\$734,567.69	\$186,630.69
Ending Fund Balance:	\$2,449,817.00	\$5,572,671.55	\$3,122,854.55	\$667,645.50	\$856,505.58	\$188,860.08

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