

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2025, Fiscal Period 09**

**180 - Opp City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$11,883,477.04	\$0.00	\$0.00	\$370,663.00	\$0.00	\$12,254,140.04
Federal Sources	\$520.00	\$1,789,939.47	\$0.00	\$0.00	\$0.00	\$1,790,459.47
Local Sources	\$2,833,463.72	\$450,678.95	\$8,240.83	\$238,914.85	\$253,359.56	\$3,784,657.91
Other Sources	\$67,942.98	\$33,673.17	\$0.00	\$0.00	\$0.00	\$101,616.15
<b>Total Revenues:</b>	<b>\$14,785,403.74</b>	<b>\$2,274,291.59</b>	<b>\$8,240.83</b>	<b>\$609,577.85</b>	<b>\$253,359.56</b>	<b>\$17,930,873.57</b>
<b>Expenditures</b>						
Instructional Services	\$6,449,604.84	\$784,427.15	\$0.00	\$22,878.00	\$57,397.93	\$7,314,307.92
Instructional Support Services	\$1,805,602.60	\$244,923.38	\$0.00	\$0.00	\$104,287.58	\$2,154,813.56
Operation & Maintenance Services	\$1,247,915.17	\$9,773.82	\$0.00	\$39,349.00	\$14,951.37	\$1,311,989.36
Auxiliary Services	\$515,098.65	\$1,088,367.19	\$0.00	\$0.00	\$25,801.85	\$1,629,267.69
General Administrative Services	\$688,441.84	\$25,221.15	\$0.00	\$0.00	\$0.00	\$713,662.99
Capital Outlay	\$823,338.68	\$0.00	\$0.00	\$146,776.32	\$0.00	\$970,115.00
Debt Service	\$48,653.82	\$0.00	\$513,916.25	\$104,531.45	\$0.00	\$667,101.52
Other Expenditures	\$430,659.07	\$164,119.58	\$0.00	\$0.00	\$83,889.27	\$678,667.92
<b>Total Expenditures:</b>	<b>\$12,009,314.67</b>	<b>\$2,316,832.27</b>	<b>\$513,916.25</b>	<b>\$313,534.77</b>	<b>\$286,328.00</b>	<b>\$15,439,925.96</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$45,421.67	\$242,122.95	\$466,344.27	\$0.00	\$21,873.50	\$775,762.39
Other Fund Uses:	\$381,872.62	\$36,791.98	\$0.00	\$238,781.33	\$72,894.89	\$730,340.82
<b>Total Other Fund Sources (Uses):</b>	<b>(\$336,450.95)</b>	<b>\$205,330.97</b>	<b>\$466,344.27</b>	<b>(\$238,781.33)</b>	<b>(\$51,021.39)</b>	<b>\$45,421.57</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,439,638.12</b>	<b>\$162,790.29</b>	<b>(\$39,331.15)</b>	<b>\$57,261.75</b>	<b>(\$83,989.83)</b>	<b>\$2,536,369.18</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$6,751,769.77</b>	<b>\$584,221.59</b>	<b>\$580,645.73</b>	<b>\$629,630.68</b>	<b>\$286,848.35</b>	<b>\$8,833,116.12</b>
<b>Ending Fund Balance:</b>	<b>\$9,191,407.89</b>	<b>\$747,011.88</b>	<b>\$541,314.58</b>	<b>\$686,892.43</b>	<b>\$202,858.52</b>	<b>\$11,369,485.30</b>

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