

**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 2026, Fiscal Period 03**

180 - Opp City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$3,105,026.01	\$0.00	\$0.00	\$20,847.00	\$0.00	\$3,125,873.01
Federal Sources	\$100.00	\$827,224.93	\$0.00	\$0.00	\$0.00	\$827,324.93
Local Sources	\$1,033,675.94	\$170,087.67	\$970.14	\$113,995.47	\$119,673.34	\$1,438,402.56
Other Sources	\$14,629.55	\$22,283.49	\$0.00	\$0.00	\$0.00	\$36,913.04
Total Revenues:	\$4,153,431.50	\$1,019,596.09	\$970.14	\$134,842.47	\$119,673.34	\$5,428,513.54
Expenditures						
Instructional Services	\$2,223,813.62	\$301,282.00	\$0.00	\$0.00	\$5,509.14	\$2,530,604.76
Instructional Support Services	\$596,606.36	\$67,446.59	\$0.00	\$0.00	\$57,112.54	\$721,165.49
Operation & Maintenance Services	\$647,651.21	\$135,726.47	\$0.00	\$45,144.00	\$433.31	\$828,954.99
Auxiliary Services	\$175,422.96	\$411,358.42	\$0.00	\$0.00	\$5,037.50	\$591,818.88
General Administrative Services	\$267,031.83	\$21,140.76	\$0.00	\$0.00	\$0.00	\$288,172.59
Capital Outlay	\$0.00	\$0.00	\$0.00	\$877,243.90	\$0.00	\$877,243.90
Debt Service	\$24,298.00	\$0.00	\$193,731.77	\$50,032.64	\$0.00	\$268,062.41
Other Expenditures	\$148,269.29	\$49,271.99	\$0.00	\$0.00	\$58,819.04	\$256,360.32
Total Expenditures:	\$4,083,093.27	\$986,226.23	\$193,731.77	\$972,420.54	\$126,911.53	\$6,362,383.34
Other Fund Sources (Uses)						
Other Fund Sources:	\$21,298.21	\$97,693.14	\$197,541.87	\$0.00	\$18,140.28	\$334,673.50
Other Fund Uses:	\$167,332.04	\$9,125.11	\$0.00	\$86,604.98	\$49,224.66	\$312,286.79
Total Other Fund Sources (Uses):	(\$146,033.83)	\$88,568.03	\$197,541.87	(\$86,604.98)	(\$31,084.38)	\$22,386.71
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$75,695.60)	\$121,937.89	\$4,780.24	(\$924,183.05)	(\$38,322.57)	(\$911,483.09)
Beginning Fund Balance - October 1:	\$5,648,367.15	\$734,567.69	\$491,089.59	\$4,424,048.82	\$274,235.00	\$11,572,308.25
Ending Fund Balance:	\$5,572,671.55	\$856,505.58	\$495,869.83	\$3,499,865.77	\$235,912.43	\$10,660,825.16

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