

**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**  
**For Fiscal Year 2026, Fiscal Period 04**

**180 - Opp City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,236,282.76	\$0.00	\$0.00	\$27,796.00	\$0.00	\$4,264,078.76
Federal Sources	\$100.00	\$1,192,491.39	\$0.00	\$0.00	\$0.00	\$1,192,591.39
Local Sources	\$1,716,114.56	\$218,203.45	\$1,410.74	\$148,441.13	\$122,545.75	\$2,206,715.63
Other Sources	\$19,465.12	\$22,283.49	\$0.00	\$0.00	\$0.00	\$41,748.61
<b>Total Revenues:</b>	<b>\$5,971,962.44</b>	<b>\$1,432,978.33</b>	<b>\$1,410.74</b>	<b>\$176,237.13</b>	<b>\$122,545.75</b>	<b>\$7,705,134.39</b>
<b>Expenditures</b>						
Instructional Services	\$2,982,715.91	\$467,132.65	\$0.00	\$0.00	\$8,674.14	\$3,458,522.70
Instructional Support Services	\$799,913.76	\$81,620.16	\$0.00	\$0.00	\$67,793.37	\$949,327.29
Operation & Maintenance Services	\$680,557.89	\$218,490.11	\$0.00	\$67,576.89	\$531.35	\$967,156.24
Auxiliary Services	\$234,929.59	\$587,737.52	\$0.00	\$0.00	\$5,037.50	\$827,704.61
General Administrative Services	\$356,354.32	\$27,764.58	\$0.00	\$0.00	\$0.00	\$384,118.90
Capital Outlay	\$27,717.20	\$0.00	\$0.00	\$877,243.90	\$0.00	\$904,961.10
Debt Service	\$24,298.00	\$0.00	\$193,731.77	\$54,509.99	\$0.00	\$272,539.76
Other Expenditures	\$195,601.54	\$57,067.82	\$0.00	\$0.00	\$59,087.10	\$311,756.46
<b>Total Expenditures:</b>	<b>\$5,302,088.21</b>	<b>\$1,439,812.84</b>	<b>\$193,731.77</b>	<b>\$999,330.78</b>	<b>\$141,123.46</b>	<b>\$8,076,087.06</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$28,321.74	\$137,331.42	\$262,896.87	\$0.00	\$18,140.28	\$446,690.31
Other Fund Uses:	\$223,196.85	\$33,346.74	\$0.00	\$111,511.82	\$49,224.66	\$417,280.07
<b>Total Other Fund Sources (Uses):</b>	<b>(\$194,875.11)</b>	<b>\$103,984.68</b>	<b>\$262,896.87</b>	<b>(\$111,511.82)</b>	<b>(\$31,084.38)</b>	<b>\$29,410.24</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$474,999.12</b>	<b>\$97,150.17</b>	<b>\$70,575.84</b>	<b>(\$934,605.47)</b>	<b>(\$49,662.09)</b>	<b>(\$341,542.43)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$5,648,367.15</b>	<b>\$734,567.69</b>	<b>\$497,716.06</b>	<b>\$4,424,048.82</b>	<b>\$274,235.00</b>	<b>\$11,578,934.72</b>
<b>Ending Fund Balance:</b>	<b>\$6,123,366.27</b>	<b>\$831,717.86</b>	<b>\$568,291.90</b>	<b>\$3,489,443.35</b>	<b>\$224,572.91</b>	<b>\$11,237,392.29</b>

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