

**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 07**

**180 - Opp City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$7,508,532.52	\$0.00	\$0.00	\$48,643.00	\$0.00	\$7,557,175.52
Federal Sources	\$160.00	\$1,879,444.93	\$0.00	\$0.00	\$0.00	\$1,879,604.93
Local Sources	\$2,472,941.64	\$411,787.67	\$3,914.33	\$249,211.07	\$186,319.76	\$3,324,174.47
Other Sources	\$47,396.31	\$22,283.49	\$0.00	\$0.00	\$0.00	\$69,679.80
<b>Total Revenues:</b>	<b>\$10,029,030.47</b>	<b>\$2,313,516.09</b>	<b>\$3,914.33</b>	<b>\$297,854.07</b>	<b>\$186,319.76</b>	<b>\$12,830,634.72</b>
<b>Expenditures</b>						
Instructional Services	\$5,173,935.65	\$693,897.46	\$0.00	\$0.00	\$23,519.43	\$5,891,352.54
Instructional Support Services	\$1,472,965.27	\$148,131.99	\$0.00	\$0.00	\$108,743.13	\$1,729,840.39
Operation & Maintenance Services	\$992,332.51	\$20,053.65	\$0.00	\$106,132.89	\$3,958.45	\$1,122,477.50
Auxiliary Services	\$457,798.63	\$1,050,142.71	\$0.00	\$0.00	\$14,932.50	\$1,522,873.84
General Administrative Services	\$615,010.12	\$49,097.33	\$0.00	\$0.00	\$0.00	\$664,107.45
Capital Outlay	\$167,716.51	\$201,476.99	\$0.00	\$1,577,213.57	\$0.00	\$1,946,407.07
Debt Service	\$24,298.00	\$0.00	\$200,380.15	\$64,147.99	\$0.00	\$288,826.14
Other Expenditures	\$369,694.57	\$142,443.39	\$0.00	\$0.00	\$80,885.19	\$593,023.15
<b>Total Expenditures:</b>	<b>\$9,273,751.26</b>	<b>\$2,305,243.52</b>	<b>\$200,380.15</b>	<b>\$1,747,494.45</b>	<b>\$232,038.70</b>	<b>\$13,758,908.08</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$50,002.14	\$191,636.87	\$458,639.69	\$0.00	\$21,720.28	\$721,998.98
Other Fund Uses:	\$386,396.13	\$33,424.74	\$0.00	\$196,305.31	\$54,782.16	\$670,908.34
<b>Total Other Fund Sources (Uses):</b>	<b>(\$336,393.99)</b>	<b>\$158,212.13</b>	<b>\$458,639.69</b>	<b>(\$196,305.31)</b>	<b>(\$33,061.88)</b>	<b>\$51,090.64</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$418,885.22</b>	<b>\$166,484.70</b>	<b>\$262,173.87</b>	<b>(\$1,645,945.69)</b>	<b>(\$78,780.82)</b>	<b>(\$877,182.72)</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>\$6,067,252.37</b>	<b>\$901,052.39</b>	<b>\$759,889.93</b>	<b>\$2,778,103.13</b>	<b>\$195,454.18</b>	<b>\$10,701,752.00</b>

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