

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$9,460,721.00

6000-7999: Local Sources \$579,970.00

TOTAL REVENUES: \$10,040,691.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$5,227,506.15

200-299: Employee Benefits \$1,872,539.88

300-399: Purchased Services \$2,401.40

400-499: Materials & Supplies \$221,010.88

Total Instructional Services \$7,323,458.31

2000-2999: Instructional Support Services

001-199: Personal Services \$1,163,315.73

200-299: Employee Benefits \$389,692.68

300-399: Purchased Services \$5,336.45

400-499: Materials & Supplies \$22,307.81

600-899: Other Objects \$1,340.00

Total Instructional Support Services \$1,581,992.67

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$220,812.81

200-299: Employee Benefits \$93,435.85

300-399: Purchased Services \$95,749.41

Total Operations & Maintenance Services \$409,998.07

6000-6999: General Administrative Services

001-199: Personal Services \$308,676.69

200-299: Employee Benefits \$93,205.83

Total General Administrative Services \$401,882.52

9000-9899: Other Expenditures

001-199: Personal Services \$93,348.07

200-299: Employee Benefits \$44,517.35

400-499: Materials & Supplies \$494.01

Total Other Expenditures \$138,359.43

TOTAL EXPENDITURES: \$9,855,691.00

OTHER FINANCING USES:

920-929: Transfers Out \$185,000.00

TOTAL OTHER FINANCING USES: \$185,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$10,040,691.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1132-0
REVENUES:	
1000-2999: State Sources	\$201,518.33
TOTAL REVENUES:	\$201,518.33
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$167,079.11
200-299: Employee Benefits	\$34,439.22
Total Instructional Services	\$201,518.33
TOTAL EXPENDITURES:	\$201,518.33
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$201,518.33
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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LEA Financial System
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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources	\$211,312.00
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TOTAL REVENUES:

\$211,312.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$138,924.25
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200-299: Employee Benefits	\$57,674.88
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300-399: Purchased Services	\$2,947.45
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400-499: Materials & Supplies	\$10,850.42
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600-899: Other Objects	\$915.00
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Total Instructional Support Services	\$211,312.00
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TOTAL EXPENDITURES:

\$211,312.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$211,312.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1221-0
REVENUES:	
1000-2999: State Sources	\$69,694.00
TOTAL REVENUES:	\$69,694.00
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$52,646.57
200-299: Employee Benefits	\$17,047.43
Total General Administrative Services	\$69,694.00
TOTAL EXPENDITURES:	\$69,694.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$69,694.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1222-0
REVENUES:	
1000-2999: State Sources	\$11,165.00
TOTAL REVENUES:	\$11,165.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$11,165.00
Total Instructional Services	\$11,165.00
TOTAL EXPENDITURES:	\$11,165.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$11,165.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1225-0

REVENUES:

1000-2999: State Sources	\$22,500.00
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TOTAL REVENUES:

\$22,500.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$11,428.16
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200-299: Employee Benefits	\$4,083.80
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Total Instructional Services	\$15,511.96
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TOTAL EXPENDITURES:

\$15,511.96

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$15,511.96

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$6,988.04

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$6,988.04

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1230-0
REVENUES:	
1000-2999: State Sources	\$85,000.00
TOTAL REVENUES:	\$85,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$63,935.14
200-299: Employee Benefits	\$21,064.86
Total Instructional Services	\$85,000.00
TOTAL EXPENDITURES:	\$85,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$85,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1232-0

REVENUES:

1000-2999: State Sources	\$2,872.00
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TOTAL REVENUES:	\$2,872.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$2,872.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$2,872.00
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Fund Types

Descriptions/Fund Source

1235-0

REVENUES:

1000-2999: State Sources	\$3,435.00
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TOTAL REVENUES:	\$3,435.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,435.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$3,435.00
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Fund Types	
Descriptions/Fund Source	1240-0
REVENUES:	
1000-2999: State Sources	\$32,159.00
TOTAL REVENUES:	\$32,159.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$20,257.80
200-299: Employee Benefits	\$11,901.20
Total Instructional Services	\$32,159.00
TOTAL EXPENDITURES:	\$32,159.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$32,159.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1252-0
REVENUES:	
1000-2999: State Sources	\$4,044.00
TOTAL REVENUES:	\$4,044.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$3,756.00
200-299: Employee Benefits	\$288.00
Total Instructional Services	\$4,044.00
TOTAL EXPENDITURES:	\$4,044.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,044.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1256-0
REVENUES:	
1000-2999: State Sources	\$1,208.76
TOTAL REVENUES:	\$1,208.76
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$1,208.76
Total Instructional Support Services	\$1,208.76
TOTAL EXPENDITURES:	\$1,208.76
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,208.76
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1257-0
REVENUES:	
1000-2999: State Sources	\$16,260.00
TOTAL REVENUES:	\$16,260.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$13,500.00
200-299: Employee Benefits	\$2,760.00
Total Instructional Services	\$16,260.00
TOTAL EXPENDITURES:	\$16,260.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,260.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types Descriptions/Fund Source	1258-0
REVENUES:	
1000-2999: State Sources	\$1,363.00
TOTAL REVENUES:	\$1,363.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$132.00
200-299: Employee Benefits	\$22.82
Total Instructional Services	\$154.82
9000-9899: Other Expenditures	
001-199: Personal Services	\$1,000.00
200-299: Employee Benefits	\$208.18
Total Other Expenditures	\$1,208.18
TOTAL EXPENDITURES:	\$1,363.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,363.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1262-0

REVENUES:

1000-2999: State Sources	\$4,724.00
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TOTAL REVENUES:	\$4,724.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$4,724.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$4,724.00
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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1271-0

REVENUES:

1000-2999: State Sources	\$40,000.00
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TOTAL REVENUES:

\$40,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$28,486.52
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200-299: Employee Benefits	\$11,513.48
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Total Instructional Support Services	\$40,000.00
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TOTAL EXPENDITURES:

\$40,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$40,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Fund Types	
Descriptions/Fund Source	1273-0
REVENUES:	
1000-2999: State Sources	\$25,000.00
TOTAL REVENUES:	\$25,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
600-899: Other Objects	\$7,500.00
Total Instructional Services	\$7,500.00
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$6,860.80
400-499: Materials & Supplies	\$10,639.20
Total Instructional Support Services	\$17,500.00
TOTAL EXPENDITURES:	\$25,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$25,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1274-0

REVENUES:

1000-2999: State Sources	\$63,576.08
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TOTAL REVENUES:

\$63,576.08

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$52,500.00
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200-299: Employee Benefits	\$11,076.08
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Total Instructional Support Services	\$63,576.08
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TOTAL EXPENDITURES:

\$63,576.08

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$63,576.08

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$19,294.00
TOTAL REVENUES:	\$19,294.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$944.00
400-499: Materials & Supplies	\$11,887.74
Total Instructional Services	\$12,831.74
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$123.03
400-499: Materials & Supplies	\$1,337.77
600-899: Other Objects	\$400.00
Total Instructional Support Services	\$1,860.80
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,198.00
Total Auxiliary Services	\$2,198.00
9000-9899: Other Expenditures	
001-199: Personal Services	\$2,000.00
200-299: Employee Benefits	\$403.46
Total Other Expenditures	\$2,403.46
TOTAL EXPENDITURES:	\$19,294.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$19,294.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1279-0
REVENUES:	
1000-2999: State Sources	\$4,800.00
TOTAL REVENUES:	\$4,800.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$3,959.00
200-299: Employee Benefits	\$841.00
Total Instructional Support Services	\$4,800.00
TOTAL EXPENDITURES:	\$4,800.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,800.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	
Descriptions/Fund Source	1287-0
REVENUES:	
1000-2999: State Sources	\$68,600.00
TOTAL REVENUES:	\$68,600.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$5,576.50
Total Instructional Support Services	\$5,576.50
6000-6999: General Administrative Services	
300-399: Purchased Services	\$4,811.43
400-499: Materials & Supplies	\$26,173.21
600-899: Other Objects	\$6,957.89
Total General Administrative Services	\$37,942.53
TOTAL EXPENDITURES:	\$43,519.03
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$43,519.03
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$25,080.97
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$25,080.97

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Fund Types

Descriptions/Fund Source

1287-1

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$9,783.84
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Total Instructional Support Services	\$9,783.84
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6000-6999: General Administrative Services

400-499: Materials & Supplies	\$22,450.00
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600-899: Other Objects	\$2,236.71
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Total General Administrative Services	\$24,686.71
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TOTAL EXPENDITURES:	\$34,470.55
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$34,470.55
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$34,470.55)
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BEGINNING FUND BALANCE - OCT. 1:	\$34,470.55
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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Fund Types	
Descriptions/Fund Source	1310-0
REVENUES:	
1000-2999: State Sources	\$571,850.00
TOTAL REVENUES:	\$571,850.00
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$325,066.16
200-299: Employee Benefits	\$187,372.25
300-399: Purchased Services	\$33,543.43
400-499: Materials & Supplies	\$20,685.74
600-899: Other Objects	\$150.00
Total Auxiliary Services	\$566,817.58
TOTAL EXPENDITURES:	\$566,817.58
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$566,817.58
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,032.42
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$5,032.42

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources	\$35,796.00
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TOTAL REVENUES:

\$35,796.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$21,850.57
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200-299: Employee Benefits	\$13,219.34
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400-499: Materials & Supplies	\$726.09
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Total Instructional Services	\$35,796.00
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TOTAL EXPENDITURES:

\$35,796.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$35,796.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1416-0
REVENUES:	
1000-2999: State Sources	\$748.00
TOTAL REVENUES:	\$748.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$748.00
Total Instructional Support Services	\$748.00
TOTAL EXPENDITURES:	\$748.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$748.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1417-0

REVENUES:

1000-2999: State Sources	\$7,000.00
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TOTAL REVENUES:

\$7,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$7,000.00
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Total Instructional Support Services	\$7,000.00
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TOTAL EXPENDITURES:

\$7,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$7,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1520-0
REVENUES:	
1000-2999: State Sources	\$64,758.00
TOTAL REVENUES:	\$64,758.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$47,968.45
200-299: Employee Benefits	\$16,789.55
Total Other Expenditures	\$64,758.00
TOTAL EXPENDITURES:	\$64,758.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$64,758.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1720-0
REVENUES:	
1000-2999: State Sources	\$342,000.00
TOTAL REVENUES:	\$342,000.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$258,570.73
200-299: Employee Benefits	\$90,448.24
Total Other Expenditures	\$349,018.97
TOTAL EXPENDITURES:	\$349,018.97
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$349,018.97
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$7,018.97)
BEGINNING FUND BALANCE - OCT. 1:	\$47,617.79
ENDING FUND BALANCE - SEPT. 30:	\$40,598.82

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1761-0

REVENUES:

1000-2999: State Sources	\$231,500.00
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TOTAL REVENUES:

\$231,500.00

EXPENDITURES:

7000-7999: Capital Outlay

300-399: Purchased Services	\$452,985.00
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500-599: Capital Outlay	\$1,091,515.00
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Total Capital Outlay	\$1,544,500.00
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TOTAL EXPENDITURES:

\$1,544,500.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,544,500.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$1,313,000.00)

BEGINNING FUND BALANCE - OCT. 1:

\$1,313,000.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1764-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services

\$1,951.64

Total Operations & Maintenance Services

\$1,951.64

TOTAL EXPENDITURES:

\$1,951.64

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,951.64

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$1,951.64)

BEGINNING FUND BALANCE - OCT. 1:

\$1,951.64

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1764-9

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$7,448.57

400-499: Materials & Supplies \$1,800.16

600-899: Other Objects \$43,486.43

Total Operations & Maintenance Services \$52,735.16

7000-7999: Capital Outlay

500-599: Capital Outlay \$318,750.84

Total Capital Outlay \$318,750.84

TOTAL EXPENDITURES:

\$371,486.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$371,486.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$371,486.00)

BEGINNING FUND BALANCE - OCT. 1:

\$371,486.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

REVENUES:

1000-2999: State Sources \$2,679,155.00

TOTAL REVENUES:

\$2,679,155.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$27,603.44

Total Operations & Maintenance Services

\$27,603.44

7000-7999: Capital Outlay

500-599: Capital Outlay \$1,621,628.93

Total Capital Outlay

\$1,621,628.93

TOTAL EXPENDITURES:

\$1,649,232.37

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,649,232.37

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$1,029,922.63

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$1,029,922.63

STATE OF ALABAMA
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LEA Financial System
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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1768-0

REVENUES:

1000-2999: State Sources \$65,000.00

TOTAL REVENUES:

\$65,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$400.00

200-299: Employee Benefits \$30.62

300-399: Purchased Services \$3,884.24

400-499: Materials & Supplies \$11,667.33

Total Instructional Services

\$15,982.19

2000-2999: Instructional Support Services

001-199: Personal Services \$3,175.00

200-299: Employee Benefits \$243.26

300-399: Purchased Services \$1,558.59

400-499: Materials & Supplies \$7,140.85

600-899: Other Objects \$9,916.00

Total Instructional Support Services

\$22,033.70

4000-4999: Auxiliary Services

300-399: Purchased Services \$3,014.22

Total Auxiliary Services

\$3,014.22

9000-9899: Other Expenditures

001-199: Personal Services \$21,462.64

200-299: Employee Benefits \$2,507.25

Total Other Expenditures

\$23,969.89

TOTAL EXPENDITURES:

\$65,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$65,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1769-0
REVENUES:	
1000-2999: State Sources	\$20,175.00
TOTAL REVENUES:	\$20,175.00
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$4,037.62
200-299: Employee Benefits	\$814.90
Total Auxiliary Services	\$4,852.52
9000-9899: Other Expenditures	
001-199: Personal Services	\$12,628.00
200-299: Employee Benefits	\$2,484.68
400-499: Materials & Supplies	\$209.80
Total Other Expenditures	\$15,322.48
TOTAL EXPENDITURES:	\$20,175.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$20,175.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1771-1

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$13,957.00

Total Instructional Services

\$13,957.00

TOTAL EXPENDITURES:

\$13,957.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$13,957.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$13,957.00)

BEGINNING FUND BALANCE - OCT. 1:

\$13,957.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1772-0
REVENUES:	
1000-2999: State Sources	\$49,305.00
TOTAL REVENUES:	\$49,305.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$93,289.00
Total Instructional Services	\$93,289.00
TOTAL EXPENDITURES:	\$93,289.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$93,289.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$43,984.00)
BEGINNING FUND BALANCE - OCT. 1:	\$43,984.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1774-0
REVENUES:	
1000-2999: State Sources	\$26,880.00
TOTAL REVENUES:	\$26,880.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$15,070.00
200-299: Employee Benefits	\$2,667.22
Total Instructional Services	\$17,737.22
TOTAL EXPENDITURES:	\$17,737.22
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$17,737.22
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$9,142.78
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$9,142.78

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1775-0

REVENUES:

1000-2999: State Sources	\$1,074.00
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TOTAL REVENUES:	\$1,074.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$1,074.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$1,074.00
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1776-0

REVENUES:

1000-2999: State Sources	\$51,858.00
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TOTAL REVENUES:	\$51,858.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$51,858.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$51,858.00
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STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1810-0
REVENUES:	
1000-2999: State Sources	\$4,370.00
TOTAL REVENUES:	\$4,370.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$4,370.00
Total Instructional Services	\$4,370.00
TOTAL EXPENDITURES:	\$4,370.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,370.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

REVENUES:

1000-2999: State Sources	\$277,992.86
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TOTAL REVENUES:

\$277,992.86

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$187,002.71
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200-299: Employee Benefits	\$90,990.15
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Total Instructional Services	\$277,992.86
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TOTAL EXPENDITURES:

\$277,992.86

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$277,992.86

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types	
Descriptions/Fund Source	2259-0
REVENUES:	
1000-2999: State Sources	\$387.06
TOTAL REVENUES:	\$387.06
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$387.06
Total Instructional Support Services	\$387.06
TOTAL EXPENDITURES:	\$387.06
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$387.06
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	2901-0
REVENUES:	
1000-2999: State Sources	\$16,248.00
TOTAL REVENUES:	\$16,248.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,055.01
Total Instructional Services	\$6,055.01
9000-9899: Other Expenditures	
001-199: Personal Services	\$8,440.00
200-299: Employee Benefits	\$1,752.99
Total Other Expenditures	\$10,192.99
TOTAL EXPENDITURES:	\$16,248.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,248.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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Fund Types	
Descriptions/Fund Source	5310-0
REVENUES:	
3000-5999: Federal Sources	\$540.00
TOTAL REVENUES:	\$540.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$55.86
Total Instructional Services	\$55.86
TOTAL EXPENDITURES:	\$55.86
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$55.86
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$484.14
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$484.14

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Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$105,036.51
6000-7999: Local Sources	\$2,928,347.59
8000-8999: Other Sources	\$42,009.97

TOTAL REVENUES:

\$3,075,394.07

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$344,137.49
200-299: Employee Benefits	\$90,105.96
300-399: Purchased Services	\$4,274.70
400-499: Materials & Supplies	\$34,044.78
500-599: Capital Outlay	\$16,210.21
600-899: Other Objects	\$17.50

Total Instructional Services

\$488,790.64

2000-2999: Instructional Support Services

001-199: Personal Services	\$183,090.78
200-299: Employee Benefits	\$78,427.57
300-399: Purchased Services	\$117,253.92
400-499: Materials & Supplies	\$17,946.14
500-599: Capital Outlay	\$41,734.50
600-899: Other Objects	\$16,407.98

Total Instructional Support Services

\$454,860.89

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$242,794.31
200-299: Employee Benefits	\$84,281.99
300-399: Purchased Services	\$685,279.27
400-499: Materials & Supplies	\$133,257.44
600-899: Other Objects	\$10,678.50

Total Operations & Maintenance Services

\$1,156,291.51

4000-4999: Auxiliary Services

001-199: Personal Services	\$10,524.37
200-299: Employee Benefits	\$2,137.42
300-399: Purchased Services	\$64,028.22
400-499: Materials & Supplies	\$39,286.13

Total Auxiliary Services

\$115,976.14

6000-6999: General Administrative Services

001-199: Personal Services	\$220,081.78
200-299: Employee Benefits	\$51,635.05
300-399: Purchased Services	\$115,332.26
400-499: Materials & Supplies	\$31,027.25

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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Fund Types

Descriptions/Fund Source

6001-0

600-899: Other Objects	\$18,203.87
Total General Administrative Services	\$436,280.21
7000-7999: Capital Outlay	
300-399: Purchased Services	\$11,011.49
500-599: Capital Outlay	\$527,061.10
Total Capital Outlay	\$538,072.59
9000-9899: Other Expenditures	
001-199: Personal Services	\$15,031.50
200-299: Employee Benefits	\$2,841.15
300-399: Purchased Services	\$1,199.27
400-499: Materials & Supplies	\$1,111.17
600-899: Other Objects	\$2,442.25
Total Other Expenditures	\$22,625.34
TOTAL EXPENDITURES:	\$3,212,897.32
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$59,824.64
TOTAL OTHER FINANCING SOURCES:	\$59,824.64
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$49,343.64
920-929: Transfers Out	\$343,407.90
TOTAL OTHER FINANCING USES:	\$392,751.54
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,545,824.22
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$470,430.15)
BEGINNING FUND BALANCE - OCT. 1:	\$4,924,150.24
ENDING FUND BALANCE - SEPT. 30:	\$4,453,720.09

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6690-0
REVENUES:	
6000-7999: Local Sources	\$20,000.00
TOTAL REVENUES:	\$20,000.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$7,260.00
Total Operations & Maintenance Services	\$7,260.00
TOTAL EXPENDITURES:	\$7,260.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$7,260.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$12,740.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$12,740.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$174.01

400-499: Materials & Supplies \$284.28

Total Instructional Support Services \$458.29

TOTAL EXPENDITURES: \$458.29

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$458.29

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$458.29)

BEGINNING FUND BALANCE - OCT. 1: \$1,152.55

ENDING FUND BALANCE - SEPT. 30: \$694.26

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8995-0
REVENUES:	
8000-8999: Other Sources	\$29,528.95
TOTAL REVENUES:	\$29,528.95
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$29,528.95
Total Auxiliary Services	\$29,528.95
TOTAL EXPENDITURES:	\$29,528.95
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$29,528.95
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8997-0
REVENUES:	
8000-8999: Other Sources	\$4,575.60
TOTAL REVENUES:	\$4,575.60
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$4,575.60
Total Auxiliary Services	\$4,575.60
TOTAL EXPENDITURES:	\$4,575.60
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,575.60
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$369,420.01

TOTAL REVENUES:

\$369,420.01

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$220,880.26

200-299: Employee Benefits \$103,054.20

300-399: Purchased Services \$11,237.44

400-499: Materials & Supplies \$3,841.15

Total Instructional Services

\$339,013.05

2000-2999: Instructional Support Services

300-399: Purchased Services \$11,614.06

400-499: Materials & Supplies \$3,555.47

600-899: Other Objects \$763.00

Total Instructional Support Services

\$15,932.53

6000-6999: General Administrative Services

001-199: Personal Services \$8,605.38

200-299: Employee Benefits \$3,609.92

300-399: Purchased Services \$817.71

400-499: Materials & Supplies \$351.42

600-899: Other Objects \$1,090.00

Total General Administrative Services

\$14,474.43

TOTAL EXPENDITURES:

\$369,420.01

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$369,420.01

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3220-0
REVENUES:	
3000-5999: Federal Sources	\$19,596.00
TOTAL REVENUES:	\$19,596.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$14,697.08
200-299: Employee Benefits	\$4,898.92
Total Other Expenditures	\$19,596.00
TOTAL EXPENDITURES:	\$19,596.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$19,596.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3290-0
REVENUES:	
3000-5999: Federal Sources	\$6,000.00
TOTAL REVENUES:	\$6,000.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,000.00
Total Instructional Support Services	\$6,000.00
TOTAL EXPENDITURES:	\$6,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3310-0
REVENUES:	
3000-5999: Federal Sources	\$24,096.00
TOTAL REVENUES:	\$24,096.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$20,651.13
Total Instructional Services	\$20,651.13
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$2,240.87
Total Instructional Support Services	\$2,240.87
6000-6999: General Administrative Services	
300-399: Purchased Services	\$679.00
600-899: Other Objects	\$525.00
Total General Administrative Services	\$1,204.00
TOTAL EXPENDITURES:	\$24,096.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$24,096.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	\$3,244.00
TOTAL REVENUES:	\$3,244.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$3,244.00
Total Instructional Support Services	\$3,244.00
TOTAL EXPENDITURES:	\$3,244.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,244.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$492,969.58

TOTAL REVENUES:

\$492,969.58

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$224,424.96

200-299: Employee Benefits \$66,388.81

300-399: Purchased Services \$11,084.45

400-499: Materials & Supplies \$76,361.62

Total Instructional Services

\$378,259.84

2000-2999: Instructional Support Services

001-199: Personal Services \$52,443.00

200-299: Employee Benefits \$29,650.11

300-399: Purchased Services \$53.03

400-499: Materials & Supplies \$546.00

600-899: Other Objects \$1,500.00

Total Instructional Support Services

\$84,192.14

6000-6999: General Administrative Services

001-199: Personal Services \$22,203.06

200-299: Employee Benefits \$7,711.69

300-399: Purchased Services \$602.85

Total General Administrative Services

\$30,517.60

TOTAL EXPENDITURES:

\$492,969.58

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$492,969.58

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4110-1
REVENUES:	
3000-5999: Federal Sources	\$83,379.17
TOTAL REVENUES:	\$83,379.17
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$48,913.00
200-299: Employee Benefits	\$3,748.11
Total Instructional Services	\$52,661.11
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$934.40
Total Auxiliary Services	\$934.40
9000-9899: Other Expenditures	
001-199: Personal Services	\$18,972.00
200-299: Employee Benefits	\$3,934.61
300-399: Purchased Services	\$363.00
400-499: Materials & Supplies	\$6,514.05
Total Other Expenditures	\$29,783.66
TOTAL EXPENDITURES:	\$83,379.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$83,379.17
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4130-0
REVENUES:	
3000-5999: Federal Sources	\$110,775.05
TOTAL REVENUES:	\$110,775.05
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$81,164.06
200-299: Employee Benefits	\$29,610.99
Total Instructional Services	\$110,775.05
TOTAL EXPENDITURES:	\$110,775.05
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$110,775.05
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4160-0
REVENUES:	
3000-5999: Federal Sources	\$51,010.25
TOTAL REVENUES:	\$51,010.25
OTHER FINANCING USES:	
920-929: Transfers Out	\$51,010.25
TOTAL OTHER FINANCING USES:	\$51,010.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$51,010.25
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4180-0
REVENUES:	
3000-5999: Federal Sources	\$16,781.83
TOTAL REVENUES:	\$16,781.83
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$3,677.06
400-499: Materials & Supplies	\$13,600.00
Total Instructional Services	\$17,277.06
2000-2999: Instructional Support Services	
001-199: Personal Services	\$4,686.88
200-299: Employee Benefits	\$816.25
300-399: Purchased Services	\$1,618.97
Total Instructional Support Services	\$7,122.10
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$5,499.10
200-299: Employee Benefits	\$1,162.41
Total Operations & Maintenance Services	\$6,661.51
4000-4999: Auxiliary Services	
001-199: Personal Services	\$5,396.88
200-299: Employee Benefits	\$1,059.96
300-399: Purchased Services	\$500.00
Total Auxiliary Services	\$6,956.84
9000-9899: Other Expenditures	
001-199: Personal Services	\$24,760.00
200-299: Employee Benefits	\$5,014.57
Total Other Expenditures	\$29,774.57
TOTAL EXPENDITURES:	\$67,792.08
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$51,010.25
TOTAL OTHER FINANCING SOURCES:	\$51,010.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,781.83
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$1,122,470.01
6000-7999: Local Sources	\$135,609.01
8000-8999: Other Sources	\$33,573.17

TOTAL REVENUES:

\$1,291,652.19

EXPENDITURES:

4000-4999: Auxiliary Services	
001-199: Personal Services	\$388,906.84
200-299: Employee Benefits	\$195,666.28
300-399: Purchased Services	\$25,049.06
400-499: Materials & Supplies	\$732,981.65
Total Auxiliary Services	\$1,342,603.83

TOTAL EXPENDITURES:

\$1,342,603.83

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$185,000.00
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TOTAL OTHER FINANCING SOURCES:

\$185,000.00

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$58,944.64
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TOTAL OTHER FINANCING USES:

\$58,944.64

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,216,548.47

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$75,103.72

BEGINNING FUND BALANCE - OCT. 1:

\$276,100.91

ENDING FUND BALANCE - SEPT. 30:

\$351,204.63

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5170-0
REVENUES:	
3000-5999: Federal Sources	\$14,267.61
TOTAL REVENUES:	\$14,267.61
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$8,496.00
200-299: Employee Benefits	\$1,298.22
400-499: Materials & Supplies	\$1,926.40
Total Other Expenditures	\$11,720.62
TOTAL EXPENDITURES:	\$11,720.62
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$11,720.62
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$2,546.99
BEGINNING FUND BALANCE - OCT. 1:	\$27,688.82
ENDING FUND BALANCE - SEPT. 30:	\$30,235.81

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Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5320-0
REVENUES:	
3000-5999: Federal Sources	\$81,942.41
TOTAL REVENUES:	\$81,942.41
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$9,433.43
200-299: Employee Benefits	\$6,569.94
400-499: Materials & Supplies	\$45,402.87
Total Auxiliary Services	\$61,406.24
TOTAL EXPENDITURES:	\$61,406.24
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$61,406.24
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$20,536.17
BEGINNING FUND BALANCE - OCT. 1:	\$45,797.11
ENDING FUND BALANCE - SEPT. 30:	\$66,333.28

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	7101-0
REVENUES:	
6000-7999: Local Sources	\$453,551.06
8000-8999: Other Sources	\$100.00
TOTAL REVENUES:	\$453,651.06
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$45,316.97
400-499: Materials & Supplies	\$97,481.15
Total Instructional Services	\$142,798.12
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$54,649.27
400-499: Materials & Supplies	\$64,465.64
600-899: Other Objects	\$54,837.39
Total Instructional Support Services	\$173,952.30
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$1,695.00
400-499: Materials & Supplies	\$5,073.52
Total Operations & Maintenance Services	\$6,768.52
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$9,911.66
Total Auxiliary Services	\$9,911.66
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$130,246.03
600-899: Other Objects	\$11,440.43
Total Other Expenditures	\$141,686.46
TOTAL EXPENDITURES:	\$475,117.06
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$109,283.24
TOTAL OTHER FINANCING SOURCES:	\$109,283.24
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,549.01
920-929: Transfers Out	\$34,108.81
TOTAL OTHER FINANCING USES:	\$35,657.82
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$401,491.64
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$52,159.42
BEGINNING FUND BALANCE - OCT. 1:	\$234,634.55
ENDING FUND BALANCE - SEPT. 30:	\$286,793.97

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	6310-0
REVENUES:	
6000-7999: Local Sources	\$9,588.38
TOTAL REVENUES:	\$9,588.38
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$9,875,000.00
9200-9299: Transfers In	\$648,079.12
TOTAL OTHER FINANCING SOURCES:	\$10,523,079.12
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$6,988,304.79
920-929: Transfers Out	\$3,665,000.00
TOTAL OTHER FINANCING USES:	\$10,653,304.79
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$130,225.67
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$120,637.29)
BEGINNING FUND BALANCE - OCT. 1:	\$259,265.30
ENDING FUND BALANCE - SEPT. 30:	\$138,628.01

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$26,508.75

6000-7999: Local Sources \$11,565.70

TOTAL REVENUES: **\$38,074.45**

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$6,993.30

TOTAL OTHER FINANCING USES: **\$6,993.30**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$6,993.30**

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: **\$31,081.15**

BEGINNING FUND BALANCE - OCT. 1: **\$321,380.43**

ENDING FUND BALANCE - SEPT. 30: **\$352,461.58**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	1320-0
REVENUES:	
1000-2999: State Sources	\$83,391.00
TOTAL REVENUES:	\$83,391.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$83,308.03
TOTAL OTHER FINANCING USES:	\$83,308.03
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$83,308.03
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$82.97
BEGINNING FUND BALANCE - OCT. 1:	\$24,776.17
ENDING FUND BALANCE - SEPT. 30:	\$24,859.14

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2120-0
REVENUES:	
1000-2999: State Sources	\$374,718.25
TOTAL REVENUES:	\$374,718.25
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$47,389.50
Total Instructional Services	\$47,389.50
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$25,964.00
Total Operations & Maintenance Services	\$25,964.00
7000-7999: Capital Outlay	
300-399: Purchased Services	\$42,435.86
500-599: Capital Outlay	\$127,919.13
Total Capital Outlay	\$170,354.99
TOTAL EXPENDITURES:	\$243,708.49
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$25,689.59
TOTAL OTHER FINANCING USES:	\$25,689.59
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$269,398.08
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$105,320.17
BEGINNING FUND BALANCE - OCT. 1:	\$604,724.25
ENDING FUND BALANCE - SEPT. 30:	\$710,044.42

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2130-0
REVENUES:	
1000-2999: State Sources	\$938.00
TOTAL REVENUES:	\$938.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$938.00
Total Operations & Maintenance Services	\$938.00
TOTAL EXPENDITURES:	\$938.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$938.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	6310-0
REVENUES:	
6000-7999: Local Sources	\$328,069.00
TOTAL REVENUES:	\$328,069.00
OTHER FINANCING USES:	
920-929: Transfers Out	\$328,199.26
TOTAL OTHER FINANCING USES:	\$328,199.26
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$328,199.26
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$130.26)
BEGINNING FUND BALANCE - OCT. 1:	\$130.26
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources \$12,447.00

TOTAL REVENUES:

\$12,447.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$12,447.00

Total Operations & Maintenance Services \$12,447.00

TOTAL EXPENDITURES:

\$12,447.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$12,447.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	9110-0
REVENUES:	
6000-7999: Local Sources	\$19,003.80
TOTAL REVENUES:	\$19,003.80
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$5,141.46
9200-9299: Transfers In	\$3,665,000.00
TOTAL OTHER FINANCING SOURCES:	\$3,670,141.46
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$3,670,141.46)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,689,145.26
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$3,689,145.26

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

180 - *Opp City Board of Education*

Exhibit C-II-32

Fund Types Descriptions/Fund Source	7501-0
REVENUES:	
6000-7999: Local Sources	\$468,196.09
TOTAL REVENUES:	\$468,196.09
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$41,924.11
400-499: Materials & Supplies	\$48,569.93
Total Instructional Services	\$90,494.04
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$34,796.73
400-499: Materials & Supplies	\$62,089.45
600-899: Other Objects	\$33,970.00
Total Instructional Support Services	\$130,856.18
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$1,900.09
400-499: Materials & Supplies	\$1,003.29
600-899: Other Objects	\$13,105.80
Total Operations & Maintenance Services	\$16,009.18
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$25,801.85
Total Auxiliary Services	\$25,801.85
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$113,771.00
600-899: Other Objects	\$52,105.80
Total Other Expenditures	\$165,876.80
TOTAL EXPENDITURES:	\$429,038.05
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$22,427.34
TOTAL OTHER FINANCING SOURCES:	\$22,427.34
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$125.00
920-929: Transfers Out	\$74,073.73
TOTAL OTHER FINANCING USES:	\$74,198.73
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$480,809.44
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$12,613.35)
BEGINNING FUND BALANCE - OCT. 1:	\$286,848.35
ENDING FUND BALANCE - SEPT. 30:	\$274,235.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fixed Asset Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

180 - Opp City Board of Education

Exhibit C-II-88

Fund Types	
Descriptions/Fund Source	0000-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$35,910,576.52
ENDING FUND BALANCE - SEPT. 30:	\$35,910,576.52