

**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**  
**Budget and Actual**  
**For Fiscal Year Ended September 30, 2021**

**180 - Opp City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$11,635,557.83	\$9,770,913.93	(\$1,864,643.90)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,437,265.72	\$3,308,266.27	(\$2,128,999.45)
Local Sources	\$347,015.00	\$365,028.49	\$18,013.49	\$3,499,690.00	\$3,709,982.68	\$210,292.68
Other Sources	\$0.00	\$0.00	\$0.00	\$33,200.00	\$58,589.58	\$25,389.58
<b>Total Revenues:</b>	<b>\$347,015.00</b>	<b>\$365,028.49</b>	<b>\$18,013.49</b>	<b>\$20,605,713.55</b>	<b>\$16,847,752.46</b>	<b>(\$3,757,961.09)</b>
<b>Expenditures</b>						
Instructional Services	\$44,270.00	\$77,790.83	(\$33,520.83)	\$9,247,962.49	\$8,228,472.79	\$1,019,489.70
Instructional Support Services	\$150,530.00	\$112,755.78	\$37,774.22	\$2,805,393.92	\$2,267,575.16	\$537,818.76
Operation & Maintenance Services	\$1,183.00	\$27.02	\$1,155.98	\$1,653,282.37	\$1,422,487.99	\$230,794.38
Auxiliary Services	\$3,600.00	\$4,655.76	(\$1,055.76)	\$735,424.37	\$861,846.88	(\$126,422.51)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,118,888.48	\$1,055,604.76	\$63,283.72
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,866,708.97	\$347,194.79	\$2,519,514.18
Expendable Service	\$0.00	\$0.00	\$0.00	\$868,843.23	\$864,378.26	\$4,464.97
Other Expenditures	\$141,210.00	\$110,039.21	\$31,170.79	\$1,685,632.02	\$1,537,566.38	\$148,065.64
<b>Total Expenditures:</b>	<b>\$340,793.00</b>	<b>\$305,268.60</b>	<b>\$35,524.40</b>	<b>\$20,982,135.85</b>	<b>\$16,585,127.01</b>	<b>\$4,397,008.84</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$545.51	\$545.51	\$1,637,445.01	\$1,476,611.36	(\$160,833.65)
Other Financing Uses:	\$12,000.00	\$12,658.63	(\$658.63)	\$960,072.01	\$1,039,370.72	(\$79,298.71)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,000.00)</b>	<b>(\$12,113.12)</b>	<b>(\$113.12)</b>	<b>\$677,373.00</b>	<b>\$437,240.64</b>	<b>(\$240,132.36)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$5,778.00)</b>	<b>\$47,646.77</b>	<b>\$53,424.77</b>	<b>\$300,950.70</b>	<b>\$699,866.09</b>	<b>\$398,915.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$197,804.90</b>	<b>\$197,804.90</b>	<b>\$0.00</b>	<b>\$4,800,395.71</b>	<b>\$4,800,395.71</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$192,026.90</b>	<b>\$245,451.67</b>	<b>\$53,424.77</b>	<b>\$5,101,346.41</b>	<b>\$5,500,261.80</b>	<b>\$398,915.39</b>

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