

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

180 - *Opp City Board of Education*

Exhibit A-II-11

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$8,281,514.49
6000-7999: Local Sources	\$1,783,607.54
8000-8999: Other Sources	\$65,793.67
TOTAL REVENUES:	\$10,130,915.70
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$314,108.75
TOTAL OTHER FINANCING SOURCES:	\$314,108.75
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$314,108.75)

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Fund Types Descriptions/Program	0010
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,298,553.88
200-299: Employee Benefits	\$475,732.44
300-399: Purchased Services	\$4,497.10
400-499: Materials & Supplies	\$27,855.91
Total Instructional Services	\$1,806,639.33
2000-2999: Instructional Support Services	
001-199: Personal Services	\$350,555.75
200-299: Employee Benefits	\$127,097.54
300-399: Purchased Services	\$9,061.95
400-499: Materials & Supplies	\$12,738.40
600-899: Other Objects	\$4,052.24
Total Instructional Support Services	\$503,505.88
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$44,256.32
200-299: Employee Benefits	\$27,482.81
300-399: Purchased Services	\$178,194.83
400-499: Materials & Supplies	\$38,938.31
600-899: Other Objects	\$34,844.91
Total Operations & Maintenance Services	\$323,717.18
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$11,714.00
Total Auxiliary Services	\$11,714.00
6000-6999: General Administrative Services	
300-399: Purchased Services	\$276.85
Total General Administrative Services	\$276.85
9000-9899: Other Expenditures	
001-199: Personal Services	\$3,490.00
200-299: Employee Benefits	\$667.91
Total Other Expenditures	\$4,157.91
TOTAL EXPENDITURES:	\$2,650,011.15
OTHER FINANCING USES:	
920-929: Transfers Out	\$61,238.64
TOTAL OTHER FINANCING USES:	\$61,238.64
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,711,249.79

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Fund Types Descriptions/Program	0020
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$973,379.53
200-299: Employee Benefits	\$366,534.89
300-399: Purchased Services	\$3,967.17
400-499: Materials & Supplies	\$8,322.89
Total Instructional Services	\$1,352,204.48
2000-2999: Instructional Support Services	
001-199: Personal Services	\$305,816.86
200-299: Employee Benefits	\$106,901.69
300-399: Purchased Services	\$5,656.92
400-499: Materials & Supplies	\$5,366.68
600-899: Other Objects	\$2,990.66
Total Instructional Support Services	\$426,732.81
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$47,128.58
200-299: Employee Benefits	\$29,813.32
300-399: Purchased Services	\$117,559.54
400-499: Materials & Supplies	\$26,632.00
Total Operations & Maintenance Services	\$221,133.44
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$938.40
Total Auxiliary Services	\$938.40
TOTAL EXPENDITURES:	\$2,001,009.13
OTHER FINANCING USES:	
920-929: Transfers Out	\$81,369.63
TOTAL OTHER FINANCING USES:	\$81,369.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,082,378.76

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Exhibit A-II-11

Fund Types

Descriptions/Program

0030

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,835,931.77
200-299: Employee Benefits	\$699,161.36
300-399: Purchased Services	\$3,600.00
400-499: Materials & Supplies	\$51,214.37

Total Instructional Services

\$2,589,907.50

2000-2999: Instructional Support Services

001-199: Personal Services	\$246,628.88
200-299: Employee Benefits	\$99,511.54
300-399: Purchased Services	\$35,292.25
400-499: Materials & Supplies	\$4,762.75
600-899: Other Objects	\$4,195.32

Total Instructional Support Services

\$390,390.74

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$47,381.25
200-299: Employee Benefits	\$28,024.31
300-399: Purchased Services	\$100,883.38
400-499: Materials & Supplies	\$17,557.08

Total Operations & Maintenance Services

\$193,846.02

4000-4999: Auxiliary Services

300-399: Purchased Services	\$930.76
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Total Auxiliary Services

\$930.76

9000-9899: Other Expenditures

001-199: Personal Services	\$149,579.84
200-299: Employee Benefits	\$66,320.86
300-399: Purchased Services	\$2,501.13
400-499: Materials & Supplies	\$11,743.87

Total Other Expenditures

\$230,145.70

TOTAL EXPENDITURES:

\$3,405,220.72

OTHER FINANCING USES:

920-929: Transfers Out	\$80,116.98
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TOTAL OTHER FINANCING USES:

\$80,116.98

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

\$3,485,337.70

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Fund Types Descriptions/Program	8100
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$633.00
200-299: Employee Benefits	\$50.00
Total Instructional Services	\$683.00
2000-2999: Instructional Support Services	
001-199: Personal Services	\$36,545.90
200-299: Employee Benefits	\$11,833.87
300-399: Purchased Services	\$73,163.96
400-499: Materials & Supplies	\$111.50
600-899: Other Objects	\$185.00
Total Instructional Support Services	\$121,840.23
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$6,333.75
200-299: Employee Benefits	\$489.63
400-499: Materials & Supplies	\$272.90
Total Operations & Maintenance Services	\$7,096.28
TOTAL EXPENDITURES:	\$129,619.51
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$129,619.51

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Exhibit A-II-11

Fund Types	8210
Descriptions/Program	8210
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$94,909.28
200-299: Employee Benefits	\$46,767.16
300-399: Purchased Services	\$1,640.88
400-499: Materials & Supplies	\$3,299.69
600-899: Other Objects	\$483.33
Total Instructional Support Services	\$147,100.34
TOTAL EXPENDITURES:	\$147,100.34
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$147,100.34

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Exhibit A-II-11

Fund Types	8300
Descriptions/Program	8300
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$150,694.33
200-299: Employee Benefits	\$65,860.12
300-399: Purchased Services	\$13,980.87
400-499: Materials & Supplies	\$38,145.73
500-599: Capital Outlay	\$13,480.00
Total Operations & Maintenance Services	\$282,161.05
TOTAL EXPENDITURES:	\$282,161.05
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$282,161.05

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Fund Types	8410
Descriptions/Program	8410
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$221,571.41
200-299: Employee Benefits	\$139,312.74
300-399: Purchased Services	\$23,142.92
400-499: Materials & Supplies	\$44,416.84
500-599: Capital Outlay	\$243,856.72
600-899: Other Objects	\$183.38
Total Auxiliary Services	\$672,484.01
TOTAL EXPENDITURES:	\$672,484.01
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$672,484.01

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Fund Types Descriptions/Program	8620
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$4,492.77
200-299: Employee Benefits	\$2,780.58
300-399: Purchased Services	\$651.42
Total Instructional Support Services	\$7,924.77
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$59,686.77
200-299: Employee Benefits	\$23,404.53
300-399: Purchased Services	\$11,432.84
400-499: Materials & Supplies	\$5,215.91
Total Operations & Maintenance Services	\$99,740.05
6000-6999: General Administrative Services	
001-199: Personal Services	\$369,148.64
200-299: Employee Benefits	\$130,413.04
300-399: Purchased Services	\$103,555.54
400-499: Materials & Supplies	\$10,600.04
600-899: Other Objects	\$15,732.41
Total General Administrative Services	\$629,449.67
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$28,868.00
Total Capital Outlay	\$28,868.00
TOTAL EXPENDITURES:	\$765,982.49
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$1,171.00
920-929: Transfers Out	\$147,736.34
TOTAL OTHER FINANCING USES:	\$148,907.34
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$914,889.83

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Fund Types	
Descriptions/Program	8622
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OTHER FINANCING USES:	
900-997: Other Financing Uses	\$1,168.47
TOTAL OTHER FINANCING USES:	\$1,168.47
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,168.47

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Fund Types	
Descriptions/Program	9700
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$919.69
Total Capital Outlay	\$919.69
TOTAL EXPENDITURES:	\$919.69
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$919.69

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

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$25,000.00
3000-5999: Federal Sources	\$1,335,605.72
TOTAL REVENUES:	\$1,360,605.72
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$171,617.19
TOTAL OTHER FINANCING SOURCES:	\$171,617.19
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$171,617.19)

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Exhibit A-II-12

Fund Types Descriptions/Program	0010
REVENUES:	
3000-5999: Federal Sources	\$111,883.69
6000-7999: Local Sources	\$266,098.42
8000-8999: Other Sources	\$8,811.31
TOTAL REVENUES:	\$386,793.42
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$77,757.29
200-299: Employee Benefits	\$32,248.50
300-399: Purchased Services	\$29,783.70
400-499: Materials & Supplies	\$119,939.19
500-599: Capital Outlay	\$18,333.41
600-899: Other Objects	\$900.00
Total Instructional Services	\$278,962.09
2000-2999: Instructional Support Services	
001-199: Personal Services	\$1,714.00
200-299: Employee Benefits	\$279.66
300-399: Purchased Services	\$52,671.98
400-499: Materials & Supplies	\$30,793.19
600-899: Other Objects	\$11,349.62
Total Instructional Support Services	\$96,808.45
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$4,289.95
400-499: Materials & Supplies	\$639.86
Total Operations & Maintenance Services	\$4,929.81
4000-4999: Auxiliary Services	
001-199: Personal Services	\$88,891.37
200-299: Employee Benefits	\$47,603.57
300-399: Purchased Services	\$15,468.45
400-499: Materials & Supplies	\$111,382.47
600-899: Other Objects	\$179.94
Total Auxiliary Services	\$263,525.80
6000-6999: General Administrative Services	
300-399: Purchased Services	\$685.00
600-899: Other Objects	\$295.00
Total General Administrative Services	\$980.00
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$53,055.10
600-899: Other Objects	\$15,769.75
Total Other Expenditures	\$68,824.85
TOTAL EXPENDITURES:	\$714,031.00

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Fund Types	
Descriptions/Program	0010
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$100,299.44
TOTAL OTHER FINANCING SOURCES:	\$100,299.44
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$737.49
920-929: Transfers Out	\$5,392.20
TOTAL OTHER FINANCING USES:	\$6,129.69
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$619,861.25

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Exhibit A-II-12

Fund Types Descriptions/Program	0020
REVENUES:	
3000-5999: Federal Sources	\$171,491.15
6000-7999: Local Sources	\$190,450.45
8000-8999: Other Sources	\$8,811.31
TOTAL REVENUES:	\$370,752.91
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$170,255.27
200-299: Employee Benefits	\$67,573.46
300-399: Purchased Services	\$26,462.80
400-499: Materials & Supplies	\$61,809.49
600-899: Other Objects	\$561.00
Total Instructional Services	\$326,662.02
2000-2999: Instructional Support Services	
001-199: Personal Services	\$24,119.50
200-299: Employee Benefits	\$13,749.58
300-399: Purchased Services	\$32,974.91
400-499: Materials & Supplies	\$8,884.58
600-899: Other Objects	\$2,449.13
Total Instructional Support Services	\$82,177.70
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$4,608.79
400-499: Materials & Supplies	\$2,969.57
Total Operations & Maintenance Services	\$7,578.36
4000-4999: Auxiliary Services	
001-199: Personal Services	\$105,851.12
200-299: Employee Benefits	\$70,744.58
300-399: Purchased Services	\$8,669.33
400-499: Materials & Supplies	\$166,674.70
600-899: Other Objects	\$41.11
Total Auxiliary Services	\$351,980.84
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$36,608.64
600-899: Other Objects	\$563.76
Total Other Expenditures	\$37,172.40
TOTAL EXPENDITURES:	\$805,571.32
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$85,369.63
TOTAL OTHER FINANCING SOURCES:	\$85,369.63

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Exhibit A-II-12

Fund Types	0020
Descriptions/Program	0020
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$31,946.92
920-929: Transfers Out	\$23,000.00
TOTAL OTHER FINANCING USES:	\$54,946.92
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$775,148.61

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Exhibit A-II-12

Fund Types Descriptions/Program	0030
REVENUES:	
3000-5999: Federal Sources	\$274,543.95
6000-7999: Local Sources	\$141,965.49
8000-8999: Other Sources	\$8,811.31
TOTAL REVENUES:	\$425,320.75
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$65,373.49
200-299: Employee Benefits	\$39,316.48
300-399: Purchased Services	\$33,478.53
400-499: Materials & Supplies	\$266,533.25
600-899: Other Objects	\$227.50
Total Instructional Services	\$404,929.25
2000-2999: Instructional Support Services	
001-199: Personal Services	\$34,103.11
200-299: Employee Benefits	\$15,478.94
300-399: Purchased Services	\$99,743.47
400-499: Materials & Supplies	\$17,413.95
600-899: Other Objects	\$3,003.00
Total Instructional Support Services	\$169,742.47
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$4,708.23
400-499: Materials & Supplies	\$1,278.76
Total Operations & Maintenance Services	\$5,986.99
4000-4999: Auxiliary Services	
001-199: Personal Services	\$105,528.85
200-299: Employee Benefits	\$61,699.68
300-399: Purchased Services	\$6,433.62
400-499: Materials & Supplies	\$187,304.08
600-899: Other Objects	\$42.61
Total Auxiliary Services	\$361,008.84
9000-9899: Other Expenditures	
001-199: Personal Services	\$12,625.26
200-299: Employee Benefits	\$5,306.68
400-499: Materials & Supplies	\$34,690.19
600-899: Other Objects	\$150.00
Total Other Expenditures	\$52,772.13
TOTAL EXPENDITURES:	\$994,439.68
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$93,899.04
TOTAL OTHER FINANCING SOURCES:	\$93,899.04

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Fund Types	
Descriptions/Program	0030
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$35,546.87
920-929: Transfers Out	\$13,782.06
TOTAL OTHER FINANCING USES:	\$49,328.93
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$949,869.57

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Fund Types	8100
Descriptions/Program	8100
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$42,627.05
200-299: Employee Benefits	\$3,287.58
300-399: Purchased Services	\$3,560.28
Total Instructional Services	\$49,474.91
2000-2999: Instructional Support Services	
001-199: Personal Services	\$10,925.00
200-299: Employee Benefits	\$2,118.73
300-399: Purchased Services	\$19,394.23
600-899: Other Objects	\$8,885.47
Total Instructional Support Services	\$41,323.43
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$378.25
400-499: Materials & Supplies	\$2,817.99
Total Operations & Maintenance Services	\$3,196.24
TOTAL EXPENDITURES:	\$93,994.58
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$93,994.58

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Fund Types	
Descriptions/Program	8620
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$5,318.36
Total Operations & Maintenance Services	\$5,318.36
6000-6999: General Administrative Services	
001-199: Personal Services	\$4,278.78
200-299: Employee Benefits	\$2,648.22
400-499: Materials & Supplies	\$2,210.71
600-899: Other Objects	\$15.99
Total General Administrative Services	\$9,153.70
TOTAL EXPENDITURES:	\$14,472.06
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,472.06

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Fund Types	8621
Descriptions/Program	8621
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$40,187.37
200-299: Employee Benefits	\$11,829.86
300-399: Purchased Services	\$1,694.36
Total General Administrative Services	\$53,711.59
TOTAL EXPENDITURES:	\$53,711.59
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$53,711.59

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Fund Types	
Descriptions/Program	8622
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$40,324.59
200-299: Employee Benefits	\$14,383.27
300-399: Purchased Services	\$3,545.81
400-499: Materials & Supplies	\$2,475.60
600-899: Other Objects	\$1,010.00
Total General Administrative Services	\$61,739.27
TOTAL EXPENDITURES:	\$61,739.27
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$61,739.27

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 Cost Center
For Fiscal Year Ended September 30, 2017

180 - *Opp City Board of Education*

Exhibit A-II-13

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$4,668.36
TOTAL REVENUES:	\$31,177.11
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$710,260.78
TOTAL OTHER FINANCING SOURCES:	\$710,260.78
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$710,260.78)

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-13

Fund Types	
Descriptions/Program	9200
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OTHER FINANCING USES:	
900-997: Other Financing Uses	\$576,775.80
TOTAL OTHER FINANCING USES:	\$576,775.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$576,775.80

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

180 - *Opp City Board of Education*

Exhibit A-II-14

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$357,722.25
6000-7999: Local Sources	\$553,609.37
TOTAL REVENUES:	\$911,331.62
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0010
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$35,241.70
Total Operations & Maintenance Services	\$35,241.70
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$192,076.73
Total Capital Outlay	\$192,076.73
TOTAL EXPENDITURES:	\$227,318.43
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$227,318.43

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0020
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$10,505.00
Total Operations & Maintenance Services	\$10,505.00
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$129,430.00
Total Capital Outlay	\$129,430.00
TOTAL EXPENDITURES:	\$139,935.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$139,935.00

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Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0030
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$7,800.00
Total Operations & Maintenance Services	\$7,800.00
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$73,208.27
Total Capital Outlay	\$73,208.27
TOTAL EXPENDITURES:	\$81,008.27
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$81,008.27

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8410
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OTHER FINANCING USES:	
900-997: Other Financing Uses	\$38,721.96
TOTAL OTHER FINANCING USES:	\$38,721.96
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$38,721.96

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Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8620
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,922.00
600-899: Other Objects	\$2,332.07
Total Operations & Maintenance Services	\$5,254.07
TOTAL EXPENDITURES:	\$5,254.07
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,254.07

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2017

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Exhibit A-II-14

Fund Types	
Descriptions/Program	9200
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$95,742.80
TOTAL OTHER FINANCING USES:	\$95,742.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$95,742.80

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Governmental - Capital Projects Fund Type
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Exhibit A-II-14

Fund Types	9700
Descriptions/Program	9700
EXPENDITURES:	
7000-7999: Capital Outlay	
300-399: Purchased Services	\$12,627.60
500-599: Capital Outlay	\$108,652.31
Total Capital Outlay	\$121,279.91
TOTAL EXPENDITURES:	\$121,279.91
OTHER FINANCING USES:	
920-929: Transfers Out	\$562,524.44
TOTAL OTHER FINANCING USES:	\$562,524.44
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$683,804.35

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-32

Fund Types Descriptions/Program	0010
REVENUES:	
6000-7999: Local Sources	\$281,909.39
TOTAL REVENUES:	\$281,909.39
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$504.25
400-499: Materials & Supplies	\$17,677.83
Total Instructional Services	\$18,182.08
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$30,737.80
400-499: Materials & Supplies	\$56,263.48
600-899: Other Objects	\$13,108.85
Total Instructional Support Services	\$100,110.13
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$47.75
400-499: Materials & Supplies	\$620.10
Total Operations & Maintenance Services	\$667.85
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$6,684.32
Total Auxiliary Services	\$6,684.32
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$69,516.83
600-899: Other Objects	\$39,696.57
Total Other Expenditures	\$109,213.40
TOTAL EXPENDITURES:	\$234,857.78
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$11,289.30
TOTAL OTHER FINANCING SOURCES:	\$11,289.30
OTHER FINANCING USES:	
920-929: Transfers Out	\$24,957.90
TOTAL OTHER FINANCING USES:	\$24,957.90
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$248,526.38

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 Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-32

Fund Types Descriptions/Program	0020
REVENUES:	
6000-7999: Local Sources	\$52,905.50
TOTAL REVENUES:	\$52,905.50
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$20,291.95
400-499: Materials & Supplies	\$3,065.25
600-899: Other Objects	\$456.87
Total Instructional Services	\$23,814.07
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$2,065.01
400-499: Materials & Supplies	\$7,333.59
600-899: Other Objects	\$600.00
Total Instructional Support Services	\$9,998.60
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$18,564.71
600-899: Other Objects	\$1,623.00
Total Other Expenditures	\$20,187.71
TOTAL EXPENDITURES:	\$54,000.38
OTHER FINANCING USES:	
920-929: Transfers Out	\$1,000.00
TOTAL OTHER FINANCING USES:	\$1,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$55,000.38

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2017

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Exhibit A-II-32

Fund Types Descriptions/Program	0030
REVENUES:	
6000-7999: Local Sources	\$31,274.36
TOTAL REVENUES:	\$31,274.36
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$3,788.20
Total Instructional Services	\$3,788.20
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$30,462.80
Total Instructional Support Services	\$30,462.80
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,488.48
Total Auxiliary Services	\$2,488.48
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$1,485.44
600-899: Other Objects	\$80.00
Total Other Expenditures	\$1,565.44
TOTAL EXPENDITURES:	\$38,304.92
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$38,304.92