

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, 2019

180 - *Opp City Board of Education*

Exhibit A-II-11

Fund Types Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$8,850,134.87
3000-5999: Federal Sources	\$840.00
6000-7999: Local Sources	\$2,403,976.83
8000-8999: Other Sources	\$164,538.01
TOTAL REVENUES:	\$11,419,489.71
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$50,643.41
TOTAL OTHER FINANCING SOURCES:	\$50,643.41
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$50,643.41)

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Fund Types Descriptions/Program	0010
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,451,170.07
200-299: Employee Benefits	\$518,229.51
300-399: Purchased Services	\$6,162.88
400-499: Materials & Supplies	\$74,346.59
600-899: Other Objects	\$1,200.00
Total Instructional Services	\$2,051,109.05
2000-2999: Instructional Support Services	
001-199: Personal Services	\$359,621.78
200-299: Employee Benefits	\$131,676.22
300-399: Purchased Services	\$49,191.62
400-499: Materials & Supplies	\$9,610.89
600-899: Other Objects	\$7,078.00
Total Instructional Support Services	\$557,178.51
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$48,775.42
200-299: Employee Benefits	\$28,049.80
300-399: Purchased Services	\$203,820.29
400-499: Materials & Supplies	\$19,712.96
500-599: Capital Outlay	\$38,508.00
Total Operations & Maintenance Services	\$338,866.47
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$15,140.75
Total Auxiliary Services	\$15,140.75
6000-6999: General Administrative Services	
300-399: Purchased Services	\$387.08
Total General Administrative Services	\$387.08
9000-9899: Other Expenditures	
001-199: Personal Services	\$2,883.75
200-299: Employee Benefits	\$560.23
Total Other Expenditures	\$3,443.98
TOTAL EXPENDITURES:	\$2,966,125.84
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$1,067.00
920-929: Transfers Out	\$69,532.18
TOTAL OTHER FINANCING USES:	\$70,599.18
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,036,725.02

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Fund Types

Descriptions/Program

0020

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,053,174.40
200-299: Employee Benefits	\$390,742.50
300-399: Purchased Services	\$3,897.79
400-499: Materials & Supplies	\$28,414.01
600-899: Other Objects	\$200.00

Total Instructional Services

\$1,476,428.70

2000-2999: Instructional Support Services

001-199: Personal Services	\$288,145.88
200-299: Employee Benefits	\$102,355.67
300-399: Purchased Services	\$28,876.98
400-499: Materials & Supplies	\$2,523.56
600-899: Other Objects	\$3,014.00

Total Instructional Support Services

\$424,916.09

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$48,771.70
200-299: Employee Benefits	\$28,570.42
300-399: Purchased Services	\$135,558.59
400-499: Materials & Supplies	\$19,207.00

Total Operations & Maintenance Services

\$232,107.71

4000-4999: Auxiliary Services

300-399: Purchased Services	\$1,068.75
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Total Auxiliary Services

\$1,068.75

TOTAL EXPENDITURES:

\$2,134,521.25

OTHER FINANCING USES:

920-929: Transfers Out	\$90,836.07
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TOTAL OTHER FINANCING USES:

\$90,836.07

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

\$2,225,357.32

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Fund Types Descriptions/Program	0030
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,873,098.75
200-299: Employee Benefits	\$698,689.25
300-399: Purchased Services	\$4,591.09
400-499: Materials & Supplies	\$51,230.68
Total Instructional Services	\$2,627,609.77
2000-2999: Instructional Support Services	
001-199: Personal Services	\$229,105.20
200-299: Employee Benefits	\$86,478.01
300-399: Purchased Services	\$66,453.64
400-499: Materials & Supplies	\$5,379.61
600-899: Other Objects	\$4,391.00
Total Instructional Support Services	\$391,807.46
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$49,106.53
200-299: Employee Benefits	\$28,556.39
300-399: Purchased Services	\$105,397.48
400-499: Materials & Supplies	\$13,709.98
Total Operations & Maintenance Services	\$196,770.38
4000-4999: Auxiliary Services	
001-199: Personal Services	\$2,372.00
200-299: Employee Benefits	\$478.00
300-399: Purchased Services	\$76.25
Total Auxiliary Services	\$2,926.25
9000-9899: Other Expenditures	
001-199: Personal Services	\$156,866.50
200-299: Employee Benefits	\$68,388.65
300-399: Purchased Services	\$969.51
400-499: Materials & Supplies	\$11,690.34
600-899: Other Objects	\$8,200.00
Total Other Expenditures	\$246,115.00
TOTAL EXPENDITURES:	\$3,465,228.86
OTHER FINANCING USES:	
920-929: Transfers Out	\$90,978.15
TOTAL OTHER FINANCING USES:	\$90,978.15
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,556,207.01

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Exhibit A-II-11

Fund Types Descriptions/Program	8100
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$39,968.67
200-299: Employee Benefits	\$15,079.01
300-399: Purchased Services	\$199.04
400-499: Materials & Supplies	\$3,131.86
Total Instructional Services	\$58,378.58
2000-2999: Instructional Support Services	
001-199: Personal Services	\$40,112.51
200-299: Employee Benefits	\$12,683.87
300-399: Purchased Services	\$55,050.62
400-499: Materials & Supplies	\$898.48
Total Instructional Support Services	\$108,745.48
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$180.00
200-299: Employee Benefits	\$13.89
400-499: Materials & Supplies	\$567.16
600-899: Other Objects	\$11,125.00
Total Operations & Maintenance Services	\$11,886.05
6000-6999: General Administrative Services	
300-399: Purchased Services	\$484.50
Total General Administrative Services	\$484.50
TOTAL EXPENDITURES:	\$179,494.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$179,494.61

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Exhibit A-II-11

Fund Types	
Descriptions/Program	8210
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$103,217.62
200-299: Employee Benefits	\$48,301.03
300-399: Purchased Services	\$3,161.44
400-499: Materials & Supplies	\$3,616.21
600-899: Other Objects	\$605.00
Total Instructional Support Services	\$158,901.30
TOTAL EXPENDITURES:	\$158,901.30
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$158,901.30

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Exhibit A-II-11

Fund Types	8300
Descriptions/Program	8300
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$158,765.98
200-299: Employee Benefits	\$69,010.34
300-399: Purchased Services	\$7,939.49
400-499: Materials & Supplies	\$32,304.29
600-899: Other Objects	\$49,191.00
Total Operations & Maintenance Services	\$317,211.10
TOTAL EXPENDITURES:	\$317,211.10
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$317,211.10

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Exhibit A-II-11

Fund Types	8410
Descriptions/Program	8410
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$258,934.02
200-299: Employee Benefits	\$156,567.92
300-399: Purchased Services	\$34,197.65
400-499: Materials & Supplies	\$42,280.82
600-899: Other Objects	\$80.00
Total Auxiliary Services	\$492,060.41
TOTAL EXPENDITURES:	\$492,060.41
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$492,060.41

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Fund Types Descriptions/Program	8620
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,020.29
200-299: Employee Benefits	\$2,887.56
300-399: Purchased Services	\$667.85
Total Instructional Support Services	\$8,575.70
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$45,716.17
200-299: Employee Benefits	\$18,391.40
300-399: Purchased Services	\$68,211.63
400-499: Materials & Supplies	\$552.85
600-899: Other Objects	\$220.00
Total Operations & Maintenance Services	\$133,092.05
6000-6999: General Administrative Services	
001-199: Personal Services	\$413,836.17
200-299: Employee Benefits	\$140,075.31
300-399: Purchased Services	\$99,068.18
400-499: Materials & Supplies	\$10,510.41
600-899: Other Objects	\$18,494.60
Total General Administrative Services	\$681,984.67
TOTAL EXPENDITURES:	\$823,652.42
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$275.59
920-929: Transfers Out	\$392,372.72
TOTAL OTHER FINANCING USES:	\$392,648.31
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,216,300.73

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Exhibit A-II-11

Fund Types	
Descriptions/Program	9700
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$186,600.91
Total Capital Outlay	\$186,600.91
TOTAL EXPENDITURES:	\$186,600.91
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$186,600.91

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

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
3000-5999: Federal Sources	\$1,246,621.11
TOTAL REVENUES:	\$1,246,621.11
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00

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Exhibit A-II-12

Fund Types Descriptions/Program	0010
REVENUES:	
3000-5999: Federal Sources	\$115,872.28
6000-7999: Local Sources	\$322,886.54
8000-8999: Other Sources	\$6,403.80
TOTAL REVENUES:	\$445,162.62
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$80,329.15
200-299: Employee Benefits	\$43,401.35
300-399: Purchased Services	\$41,555.09
400-499: Materials & Supplies	\$92,198.26
600-899: Other Objects	\$148.50
Total Instructional Services	\$257,632.35
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$20,153.85
400-499: Materials & Supplies	\$41,759.44
600-899: Other Objects	\$12,845.63
Total Instructional Support Services	\$74,758.92
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$4,838.55
400-499: Materials & Supplies	\$629.34
Total Operations & Maintenance Services	\$5,467.89
4000-4999: Auxiliary Services	
001-199: Personal Services	\$86,305.16
200-299: Employee Benefits	\$47,855.85
300-399: Purchased Services	\$17,095.14
400-499: Materials & Supplies	\$130,912.64
500-599: Capital Outlay	\$21,922.00
600-899: Other Objects	\$46.60
Total Auxiliary Services	\$304,137.39
6000-6999: General Administrative Services	
300-399: Purchased Services	\$700.00
600-899: Other Objects	\$200.00
Total General Administrative Services	\$900.00
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$64,819.33
600-899: Other Objects	\$2,770.28
Total Other Expenditures	\$67,589.61
TOTAL EXPENDITURES:	\$710,486.16

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Fund Types	
Descriptions/Program	0010
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$92,501.12
TOTAL OTHER FINANCING SOURCES:	\$92,501.12
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$100.00
920-929: Transfers Out	\$3,218.42
TOTAL OTHER FINANCING USES:	\$3,318.42
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$621,303.46

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Exhibit A-II-12

Fund Types Descriptions/Program	0020
REVENUES:	
3000-5999: Federal Sources	\$186,205.42
6000-7999: Local Sources	\$182,219.92
8000-8999: Other Sources	\$6,403.80
TOTAL REVENUES:	\$374,829.14
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$221,937.02
200-299: Employee Benefits	\$80,927.21
300-399: Purchased Services	\$32,705.02
400-499: Materials & Supplies	\$41,202.58
600-899: Other Objects	\$1,415.64
Total Instructional Services	\$378,187.47
2000-2999: Instructional Support Services	
001-199: Personal Services	\$48,953.86
200-299: Employee Benefits	\$22,099.99
300-399: Purchased Services	\$11,502.18
400-499: Materials & Supplies	\$23,904.23
600-899: Other Objects	\$1,435.50
Total Instructional Support Services	\$107,895.76
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$6,657.23
400-499: Materials & Supplies	\$765.42
Total Operations & Maintenance Services	\$7,422.65
4000-4999: Auxiliary Services	
001-199: Personal Services	\$107,774.53
200-299: Employee Benefits	\$71,906.75
300-399: Purchased Services	\$11,117.78
400-499: Materials & Supplies	\$190,259.56
Total Auxiliary Services	\$381,058.62
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$34,537.05
Total Other Expenditures	\$34,537.05
TOTAL EXPENDITURES:	\$909,101.55
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$92,186.07
TOTAL OTHER FINANCING SOURCES:	\$92,186.07
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$22,924.12
TOTAL OTHER FINANCING USES:	\$22,924.12
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$839,839.60

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Fund Types Descriptions/Program	0030
REVENUES:	
3000-5999: Federal Sources	\$274,229.48
6000-7999: Local Sources	\$136,974.92
8000-8999: Other Sources	\$7,103.82
TOTAL REVENUES:	\$418,308.22
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$140,272.38
200-299: Employee Benefits	\$69,529.24
300-399: Purchased Services	\$40,556.00
400-499: Materials & Supplies	\$48,941.01
Total Instructional Services	\$299,298.63
2000-2999: Instructional Support Services	
001-199: Personal Services	\$19,326.95
200-299: Employee Benefits	\$12,849.38
300-399: Purchased Services	\$12,501.99
400-499: Materials & Supplies	\$21,808.40
600-899: Other Objects	\$785.50
Total Instructional Support Services	\$67,272.22
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$5,631.20
400-499: Materials & Supplies	\$1,412.75
Total Operations & Maintenance Services	\$7,043.95
4000-4999: Auxiliary Services	
001-199: Personal Services	\$107,337.10
200-299: Employee Benefits	\$62,930.62
300-399: Purchased Services	\$7,845.92
400-499: Materials & Supplies	\$195,572.78
500-599: Capital Outlay	\$9,230.00
Total Auxiliary Services	\$382,916.42
9000-9899: Other Expenditures	
001-199: Personal Services	\$14,022.36
200-299: Employee Benefits	\$5,239.64
400-499: Materials & Supplies	\$35,306.69
600-899: Other Objects	\$2,050.45
Total Other Expenditures	\$56,619.14
TOTAL EXPENDITURES:	\$813,150.36
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$103,991.44
TOTAL OTHER FINANCING SOURCES:	\$103,991.44

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Fund Types	
Descriptions/Program	0030
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$26,755.77
920-929: Transfers Out	\$9,013.29
TOTAL OTHER FINANCING USES:	\$35,769.06
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$744,927.98

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Fund Types Descriptions/Program	8100
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$68,235.75
200-299: Employee Benefits	\$5,267.92
300-399: Purchased Services	\$43.15
600-899: Other Objects	\$4,224.15
Total Instructional Services	\$77,770.97
2000-2999: Instructional Support Services	
001-199: Personal Services	\$4,043.75
200-299: Employee Benefits	\$346.32
300-399: Purchased Services	\$28,769.71
600-899: Other Objects	\$17,354.00
Total Instructional Support Services	\$50,513.78
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$4,056.60
400-499: Materials & Supplies	\$1,841.16
Total Operations & Maintenance Services	\$5,897.76
TOTAL EXPENDITURES:	\$134,182.51
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$134,182.51

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Fund Types	
Descriptions/Program	8620
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$4,537.72
Total Operations & Maintenance Services	\$4,537.72
6000-6999: General Administrative Services	
001-199: Personal Services	\$4,781.22
200-299: Employee Benefits	\$2,770.68
300-399: Purchased Services	\$2,905.26
400-499: Materials & Supplies	\$1,746.48
600-899: Other Objects	\$2,479.56
Total General Administrative Services	\$14,683.20
TOTAL EXPENDITURES:	\$19,220.92
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$19,220.92

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Exhibit A-II-12

Fund Types	
Descriptions/Program	8621
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$50,736.42
200-299: Employee Benefits	\$14,935.85
300-399: Purchased Services	\$1,467.10
400-499: Materials & Supplies	\$71.88
600-899: Other Objects	\$463.00
Total General Administrative Services	\$67,674.25
TOTAL EXPENDITURES:	\$67,674.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$67,674.25

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Fund Types	
Descriptions/Program	8622
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$42,791.70
200-299: Employee Benefits	\$15,022.25
300-399: Purchased Services	\$2,759.46
600-899: Other Objects	\$617.50
Total General Administrative Services	\$61,190.91
TOTAL EXPENDITURES:	\$61,190.91
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$61,190.91

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Governmental - Debt Service Fund Type
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Exhibit A-II-13

Fund Types Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$10,194.20
TOTAL REVENUES:	\$36,702.95
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$629,868.63
TOTAL OTHER FINANCING SOURCES:	\$629,868.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$629,868.63)

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, 2019

180 - Opp City Board of Education

Exhibit A-II-13

Fund Types	
Descriptions/Program	9200
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$634,175.80
TOTAL OTHER FINANCING USES:	\$634,175.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$634,175.80

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, 2019

180 - *Opp City Board of Education*

Exhibit A-II-14

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$401,337.25
6000-7999: Local Sources	\$237,591.15
TOTAL REVENUES:	\$638,928.40
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00

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Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2019

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Exhibit A-II-14

Fund Types	0010
Descriptions/Program	0010
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$11,224.00
Total Instructional Services	\$11,224.00
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$75,073.54
Total Operations & Maintenance Services	\$75,073.54
TOTAL EXPENDITURES:	\$86,297.54
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$86,297.54

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DEPARTMENT OF EDUCATION
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, 2019**

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Exhibit A-II-14

Fund Types

Descriptions/Program

0020

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects

\$30,910.45

Total Operations & Maintenance Services

\$30,910.45

TOTAL EXPENDITURES:

\$30,910.45

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

\$30,910.45

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 Cost Center
For Fiscal Year Ended September 30, 2019

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0030
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$6,200.00
Total Operations & Maintenance Services	\$6,200.00
TOTAL EXPENDITURES:	\$6,200.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,200.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
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Exhibit A-II-14

Fund Types

Descriptions/Program

8410

OTHER FINANCING USES:

900-997: Other Financing Uses

\$105,661.44

TOTAL OTHER FINANCING USES:

\$105,661.44

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

\$105,661.44

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit A-II-14

Fund Types	
Descriptions/Program	8620
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$3,318.00
Total Operations & Maintenance Services	\$3,318.00
TOTAL EXPENDITURES:	\$3,318.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,318.00

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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, 2019

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Exhibit A-II-14

Fund Types	
Descriptions/Program	9200
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$95,827.66
TOTAL OTHER FINANCING USES:	\$95,827.66
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$95,827.66

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
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Exhibit A-II-14

Fund Types	
Descriptions/Program	9700
EXPENDITURES:	
7000-7999: Capital Outlay	
300-399: Purchased Services	\$45,537.42
500-599: Capital Outlay	\$210,059.04
Total Capital Outlay	\$255,596.46
TOTAL EXPENDITURES:	\$255,596.46
OTHER FINANCING USES:	
920-929: Transfers Out	\$237,495.91
TOTAL OTHER FINANCING USES:	\$237,495.91
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$493,092.37

STATE OF ALABAMA
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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, 2019

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Exhibit A-II-32

Fund Types Descriptions/Program	0010
REVENUES:	
6000-7999: Local Sources	\$321,220.20
TOTAL REVENUES:	\$321,220.20
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$8,677.26
400-499: Materials & Supplies	\$13,647.88
Total Instructional Services	\$22,325.14
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$35,973.85
400-499: Materials & Supplies	\$65,498.09
600-899: Other Objects	\$27,594.14
Total Instructional Support Services	\$129,066.08
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$35.22
400-499: Materials & Supplies	\$557.44
Total Operations & Maintenance Services	\$592.66
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$1,893.27
Total Auxiliary Services	\$1,893.27
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$96,968.50
600-899: Other Objects	\$34,492.68
Total Other Expenditures	\$131,461.18
TOTAL EXPENDITURES:	\$285,338.33
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$3,290.60
TOTAL OTHER FINANCING SOURCES:	\$3,290.60
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$90.00
920-929: Transfers Out	\$23,041.12
TOTAL OTHER FINANCING USES:	\$23,131.12
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$305,178.85

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, 2019

180 - *Opp City Board of Education*

Exhibit A-II-32

Fund Types Descriptions/Program	0020
REVENUES:	
6000-7999: Local Sources	\$56,449.55
TOTAL REVENUES:	\$56,449.55
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$991.30
400-499: Materials & Supplies	\$14,297.40
600-899: Other Objects	\$10.00
Total Instructional Services	\$15,298.70
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$965.00
400-499: Materials & Supplies	\$19,322.07
600-899: Other Objects	\$6,784.00
Total Instructional Support Services	\$27,071.07
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$20,092.30
600-899: Other Objects	\$120.00
Total Other Expenditures	\$20,212.30
TOTAL EXPENDITURES:	\$62,582.07
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$391.88
TOTAL OTHER FINANCING SOURCES:	\$391.88
OTHER FINANCING USES:	
920-929: Transfers Out	\$1,741.88
TOTAL OTHER FINANCING USES:	\$1,741.88
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$63,932.07

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, 2019

180 - *Opp City Board of Education*

Exhibit A-II-32

Fund Types Descriptions/Program	0030
REVENUES:	
6000-7999: Local Sources	\$26,562.93
TOTAL REVENUES:	\$26,562.93
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$12,152.20
Total Instructional Support Services	\$12,152.20
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$4,719.67
Total Auxiliary Services	\$4,719.67
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$1,697.54
600-899: Other Objects	\$1,069.36
Total Other Expenditures	\$2,766.90
TOTAL EXPENDITURES:	\$19,638.77
OTHER FINANCING USES:	
920-929: Transfers Out	\$4,000.00
TOTAL OTHER FINANCING USES:	\$4,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$23,638.77