

**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, 2024**

180 - *Opp City Board of Education*

Exhibit A-II-11

Fund Types	0000
Descriptions/Program	0000
<b>REVENUES:</b>	
1000-2999: State Sources	\$13,059,356.29
3000-5999: Federal Sources	\$680.00
6000-7999: Local Sources	\$3,503,118.70
8000-8999: Other Sources	\$69,217.76
<b>TOTAL REVENUES:</b>	<b>\$16,632,372.75</b>
<b>OTHER FINANCING SOURCES:</b>	
9000-9999: Other Financing Sources	\$144,242.63
9200-9299: Transfers In	\$26,012.19
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$170,254.82</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>(\$170,254.82)</b>

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**Exhibit A-II-11**

**Fund Types**

**Descriptions/Program**

**0010**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$1,979,043.17
200-299: Employee Benefits	\$633,502.85
300-399: Purchased Services	\$19,814.11
400-499: Materials & Supplies	\$77,035.18
500-599: Capital Outlay	\$74,826.00
<b>Total Instructional Services</b>	<b>\$2,784,221.31</b>

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$459,062.89
200-299: Employee Benefits	\$161,627.10
300-399: Purchased Services	\$52,999.60
400-499: Materials & Supplies	\$33,737.35
500-599: Capital Outlay	\$39,704.00
600-899: Other Objects	\$6,571.00
<b>Total Instructional Support Services</b>	<b>\$753,701.94</b>

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services	\$70,097.45
200-299: Employee Benefits	\$32,221.22
300-399: Purchased Services	\$218,044.43
400-499: Materials & Supplies	\$60,726.64
600-899: Other Objects	\$69,677.97
<b>Total Operations &amp; Maintenance Services</b>	<b>\$450,767.71</b>

**4000-4999: Auxiliary Services**

300-399: Purchased Services	\$27,343.93
<b>Total Auxiliary Services</b>	<b>\$27,343.93</b>

**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$82,388.69
<b>Total Capital Outlay</b>	<b>\$82,388.69</b>

**9000-9899: Other Expenditures**

001-199: Personal Services	\$10,385.00
200-299: Employee Benefits	\$1,316.02
<b>Total Other Expenditures</b>	<b>\$11,701.02</b>

**TOTAL EXPENDITURES:**

**\$4,110,124.60**

**OTHER FINANCING USES:**

920-929: Transfers Out	\$74,083.17
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**TOTAL OTHER FINANCING USES:**

**\$74,083.17**

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

**\$4,184,207.77**

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Fund Types

Descriptions/Program

0020

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$1,508,321.19
200-299: Employee Benefits	\$520,190.75
300-399: Purchased Services	\$5,457.65
400-499: Materials & Supplies	\$47,127.77

**Total Instructional Services**

**\$2,081,097.36**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$357,290.29
200-299: Employee Benefits	\$120,279.30
300-399: Purchased Services	\$29,728.28
400-499: Materials & Supplies	\$7,886.23
500-599: Capital Outlay	\$20,867.25
600-899: Other Objects	\$5,402.00

**Total Instructional Support Services**

**\$541,453.35**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services	\$6,452.34
200-299: Employee Benefits	\$2,891.16
300-399: Purchased Services	\$144,058.26
400-499: Materials & Supplies	\$42,735.97

**Total Operations & Maintenance Services**

**\$196,137.73**

**4000-4999: Auxiliary Services**

300-399: Purchased Services	\$11,864.53
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**Total Auxiliary Services**

**\$11,864.53**

**TOTAL EXPENDITURES:**

**\$2,830,552.97**

**OTHER FINANCING USES:**

920-929: Transfers Out	\$50,971.32
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**TOTAL OTHER FINANCING USES:**

**\$50,971.32**

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

**\$2,881,524.29**

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**by Cost Center**  
**For Fiscal Year Ended September 30, 2024**

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**Exhibit A-II-11**

**Fund Types**

**Descriptions/Program**

**0030**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$2,285,852.16
200-299: Employee Benefits	\$799,399.46
300-399: Purchased Services	\$4,110.67
400-499: Materials & Supplies	\$68,579.10

**Total Instructional Services**

**\$3,157,941.39**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$308,062.06
200-299: Employee Benefits	\$115,248.18
300-399: Purchased Services	\$28,464.88
400-499: Materials & Supplies	\$10,106.71
500-599: Capital Outlay	\$20,867.25
600-899: Other Objects	\$5,576.53

**Total Instructional Support Services**

**\$488,325.61**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services	\$39,267.22
200-299: Employee Benefits	\$17,142.76
300-399: Purchased Services	\$122,342.11
400-499: Materials & Supplies	\$40,947.37
600-899: Other Objects	\$38,945.11

**Total Operations & Maintenance Services**

**\$258,644.57**

**4000-4999: Auxiliary Services**

300-399: Purchased Services	\$5,556.84
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**Total Auxiliary Services**

**\$5,556.84**

**9000-9899: Other Expenditures**

001-199: Personal Services	\$360,187.69
200-299: Employee Benefits	\$135,282.47
300-399: Purchased Services	\$7,153.84
400-499: Materials & Supplies	\$3,465.28

**Total Other Expenditures**

**\$506,089.28**

**TOTAL EXPENDITURES:**

**\$4,416,557.69**

**OTHER FINANCING USES:**

920-929: Transfers Out	\$54,720.70
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**TOTAL OTHER FINANCING USES:**

**\$54,720.70**

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

**\$4,471,278.39**

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**Exhibit A-II-11**

Fund Types Descriptions/Program	8100
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$3,633.91
200-299: Employee Benefits	\$364.11
400-499: Materials & Supplies	\$6,039.83
600-899: Other Objects	\$11,408.00
<b>Total Instructional Services</b>	<b>\$21,445.85</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$66,616.75
200-299: Employee Benefits	\$17,364.29
300-399: Purchased Services	\$21,186.52
400-499: Materials & Supplies	\$25,938.45
500-599: Capital Outlay	\$20,000.00
600-899: Other Objects	\$2,750.00
<b>Total Instructional Support Services</b>	<b>\$153,856.01</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$42,296.01
400-499: Materials & Supplies	\$948.05
600-899: Other Objects	\$3,585.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$46,829.06</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$3,979.75
<b>Total Auxiliary Services</b>	<b>\$3,979.75</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$10,576.00
200-299: Employee Benefits	\$2,104.00
<b>Total Other Expenditures</b>	<b>\$12,680.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$238,790.67</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$238,790.67</b>

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**Exhibit A-II-11**

Fund Types	
Descriptions/Program	8210
<b>EXPENDITURES:</b>	
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$200,343.08
200-299: Employee Benefits	\$72,688.06
300-399: Purchased Services	\$5,966.69
400-499: Materials & Supplies	\$6,856.39
600-899: Other Objects	\$1,215.24
<b>Total Instructional Support Services</b>	<b>\$287,069.46</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$287,069.46</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$287,069.46</b>

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Fund Types	
Descriptions/Program	8300
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
001-199: Personal Services	\$219,540.99
200-299: Employee Benefits	\$75,296.38
300-399: Purchased Services	\$27,346.60
400-499: Materials & Supplies	\$27,515.61
500-599: Capital Outlay	\$39,752.24
600-899: Other Objects	\$350.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$389,801.82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$389,801.82</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$389,801.82</b>

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Fund Types	
Descriptions/Program	8410
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
400-499: Materials & Supplies	\$778.55
<b>Total Operations &amp; Maintenance Services</b>	<b>\$778.55</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$301,196.46
200-299: Employee Benefits	\$172,566.74
300-399: Purchased Services	\$58,678.88
400-499: Materials & Supplies	\$91,057.67
600-899: Other Objects	\$60.00
<b>Total Auxiliary Services</b>	<b>\$623,559.75</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$624,338.30</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$624,338.30</b>



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**Exhibit A-II-11**

Fund Types	8420
Descriptions/Program	8420
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$4,057.50
200-299: Employee Benefits	\$712.92
<b>Total Auxiliary Services</b>	<b>\$4,770.42</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,770.42</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,770.42</b>

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Fund Types	8620
Descriptions/Program	8620
<b>EXPENDITURES:</b>	
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$11,335.71
200-299: Employee Benefits	\$4,146.05
300-399: Purchased Services	\$1,206.70
400-499: Materials & Supplies	\$1,435.57
<b>Total Instructional Support Services</b>	<b>\$18,124.03</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
001-199: Personal Services	\$76,939.27
200-299: Employee Benefits	\$23,875.36
300-399: Purchased Services	\$131,331.04
400-499: Materials & Supplies	\$9,362.39
600-899: Other Objects	\$487.50
<b>Total Operations &amp; Maintenance Services</b>	<b>\$241,995.56</b>
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$565,686.61
200-299: Employee Benefits	\$164,970.58
300-399: Purchased Services	\$149,744.67
400-499: Materials & Supplies	\$39,125.67
500-599: Capital Outlay	\$22,381.02
600-899: Other Objects	\$32,929.28
<b>Total General Administrative Services</b>	<b>\$974,837.83</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,234,957.42</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$4,836.67
920-929: Transfers Out	\$320,873.52
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$325,710.19</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,560,667.61</b>

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Exhibit A-II-11

Fund Types	
Descriptions/Program	8621
<b>EXPENDITURES:</b>	
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$250.00
200-299: Employee Benefits	\$50.69
<b>Total General Administrative Services</b>	<b>\$300.69</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300.69</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$300.69</b>

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**Exhibit A-II-11**

Fund Types	
Descriptions/Program	8622
<b>EXPENDITURES:</b>	
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$250.00
200-299: Employee Benefits	\$50.69
<b>Total General Administrative Services</b>	<b>\$300.69</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300.69</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$300.69</b>

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Fund Types	
Descriptions/Program	9200
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$48,653.82
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$48,653.82</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$48,653.82</b>

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Exhibit A-II-11

Fund Types	
Descriptions/Program	9700
<b>EXPENDITURES:</b>	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$115,188.94
<b>Total Capital Outlay</b>	<b>\$115,188.94</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$115,188.94</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$115,188.94</b>

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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Cost Center**  
**For Fiscal Year Ended September 30, 2024**

*180 - Opp City Board of Education*

Exhibit A-II-12

Fund Types	
Descriptions/Program	0000
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$2,323,186.39
<b>TOTAL REVENUES:</b>	<b>\$2,323,186.39</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$43,809.00
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$43,809.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>(\$43,809.00)</b>

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Exhibit A-II-12

Fund Types Descriptions/Program	0010
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$292,349.73
6000-7999: Local Sources	\$356,101.78
8000-8999: Other Sources	\$12,209.84
<b>TOTAL REVENUES:</b>	<b>\$660,661.35</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$119,881.02
200-299: Employee Benefits	\$49,454.05
300-399: Purchased Services	\$55,099.86
400-499: Materials & Supplies	\$270,821.30
<b>Total Instructional Services</b>	<b>\$495,256.23</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$800.00
200-299: Employee Benefits	\$4,366.87
300-399: Purchased Services	\$59,165.10
400-499: Materials & Supplies	\$67,486.79
500-599: Capital Outlay	\$13,354.94
600-899: Other Objects	\$62,021.59
<b>Total Instructional Support Services</b>	<b>\$207,195.29</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$108,732.60
200-299: Employee Benefits	\$51,884.00
300-399: Purchased Services	\$14,149.94
400-499: Materials & Supplies	\$237,707.37
<b>Total Auxiliary Services</b>	<b>\$412,473.91</b>
<b>6000-6999: General Administrative Services</b>	
300-399: Purchased Services	\$612.10
600-899: Other Objects	\$400.00
<b>Total General Administrative Services</b>	<b>\$1,012.10</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$2,400.00
200-299: Employee Benefits	\$184.57
400-499: Materials & Supplies	\$60,549.53
600-899: Other Objects	\$7,110.00
<b>Total Other Expenditures</b>	<b>\$70,244.10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,186,181.63</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$133,698.44
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$133,698.44</b>



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Fund Types	0010
Descriptions/Program	0010
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$1,668.00
920-929: Transfers Out	\$14,516.56
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$16,184.56</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,068,667.75</b>

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Exhibit A-II-12

Fund Types Descriptions/Program	0020
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$344,131.29
6000-7999: Local Sources	\$96,925.25
8000-8999: Other Sources	\$12,209.85
<b>TOTAL REVENUES:</b>	<b>\$453,266.39</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$311,074.96
200-299: Employee Benefits	\$117,837.80
300-399: Purchased Services	\$16,552.31
400-499: Materials & Supplies	\$134,589.13
600-899: Other Objects	\$570.00
<b>Total Instructional Services</b>	<b>\$580,624.20</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$59,328.09
200-299: Employee Benefits	\$32,697.75
300-399: Purchased Services	\$12,166.70
400-499: Materials & Supplies	\$9,346.11
600-899: Other Objects	\$1,082.91
<b>Total Instructional Support Services</b>	<b>\$114,621.56</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
001-199: Personal Services	\$34,971.99
200-299: Employee Benefits	\$16,220.79
400-499: Materials & Supplies	\$2,662.37
600-899: Other Objects	\$11,135.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$64,990.15</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$147,495.94
200-299: Employee Benefits	\$77,938.86
300-399: Purchased Services	\$13,108.90
400-499: Materials & Supplies	\$301,743.47
500-599: Capital Outlay	\$6,975.00
<b>Total Auxiliary Services</b>	<b>\$547,262.17</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$3,804.00
200-299: Employee Benefits	\$656.02
400-499: Materials & Supplies	\$28,884.54
<b>Total Other Expenditures</b>	<b>\$33,344.56</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,340,842.64</b>

**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**  
**by Cost Center**  
**For Fiscal Year Ended September 30, 2024**

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Exhibit A-II-12

Fund Types Descriptions/Program	0020
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$80,373.12
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$80,373.12</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$29,933.27
920-929: Transfers Out	\$29,401.80
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$59,335.07</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,319,804.59</b>

**STATE OF ALABAMA  
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Fund Types Descriptions/Program	0030
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$488,515.85
6000-7999: Local Sources	\$106,584.13
8000-8999: Other Sources	\$12,209.85
<b>TOTAL REVENUES:</b>	<b>\$607,309.83</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$218,988.00
200-299: Employee Benefits	\$67,545.96
300-399: Purchased Services	\$11,437.28
400-499: Materials & Supplies	\$171,628.62
<b>Total Instructional Services</b>	<b>\$469,599.86</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$47,609.71
200-299: Employee Benefits	\$26,391.57
300-399: Purchased Services	\$17,860.35
400-499: Materials & Supplies	\$14,229.98
600-899: Other Objects	\$719.00
<b>Total Instructional Support Services</b>	<b>\$106,810.61</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$37,877.92
400-499: Materials & Supplies	\$1,728.68
600-899: Other Objects	\$23,820.72
<b>Total Operations &amp; Maintenance Services</b>	<b>\$63,427.32</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$149,617.14
200-299: Employee Benefits	\$69,386.60
300-399: Purchased Services	\$4,309.79
400-499: Materials & Supplies	\$341,090.63
500-599: Capital Outlay	\$24,734.75
<b>Total Auxiliary Services</b>	<b>\$589,138.91</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$18,750.19
200-299: Employee Benefits	\$5,650.19
400-499: Materials & Supplies	\$38,135.83
600-899: Other Objects	\$815.64
<b>Total Other Expenditures</b>	<b>\$63,351.85</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,292,328.55</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$162,116.91
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$162,116.91</b>

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Fund Types	
Descriptions/Program	0030
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$35,710.40
920-929: Transfers Out	\$107,396.21
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$143,106.61</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,273,318.25</b>

**STATE OF ALABAMA**  
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Fund Types	
Descriptions/Program	8100
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$800.20
<b>Total Instructional Services</b>	<b>\$800.20</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$8,565.86
200-299: Employee Benefits	\$1,294.02
300-399: Purchased Services	\$40,279.42
600-899: Other Objects	\$5,947.50
<b>Total Instructional Support Services</b>	<b>\$56,086.80</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$10,182.67
200-299: Employee Benefits	\$1,960.54
300-399: Purchased Services	\$1,964.00
<b>Total Auxiliary Services</b>	<b>\$14,107.21</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$40,294.00
200-299: Employee Benefits	\$8,004.61
<b>Total Other Expenditures</b>	<b>\$48,298.61</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$119,292.82</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$119,292.82</b>

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Fund Types	
Descriptions/Program	8210
<b>EXPENDITURES:</b>	
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$5,914.24
200-299: Employee Benefits	\$1,161.07
<b>Total Instructional Support Services</b>	<b>\$7,075.31</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,075.31</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,075.31</b>

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Fund Types	
Descriptions/Program	8410
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$1,154.75
<b>Total Auxiliary Services</b>	<b>\$1,154.75</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,154.75</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,154.75</b>



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Fund Types	
Descriptions/Program	8620
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$81,130.36
920-929: Transfers Out	\$43,809.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$124,939.36</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$124,939.36</b>

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**Exhibit A-II-12**

Fund Types	
Descriptions/Program	8621
<b>EXPENDITURES:</b>	
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$47,812.50
200-299: Employee Benefits	\$13,188.43
300-399: Purchased Services	\$656.15
600-899: Other Objects	\$149.50
<b>Total General Administrative Services</b>	<b>\$61,806.58</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$61,806.58</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$61,806.58</b>

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Fund Types	
Descriptions/Program	8622
<b>EXPENDITURES:</b>	
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$47,072.76
200-299: Employee Benefits	\$14,178.64
300-399: Purchased Services	\$3,139.73
600-899: Other Objects	\$1,238.00
<b>Total General Administrative Services</b>	<b>\$65,629.13</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$65,629.13</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$65,629.13</b>

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Exhibit A-II-12

Fund Types	
Descriptions/Program	9700
<b>EXPENDITURES:</b>	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$243,906.20
<b>Total Capital Outlay</b>	<b>\$243,906.20</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$243,906.20</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$243,906.20</b>

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Cost Center**  
**For Fiscal Year Ended September 30, 2024**

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**Exhibit A-II-13**

Fund Types	0000
Descriptions/Program	0000
<b>REVENUES:</b>	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$21,986.93
<b>TOTAL REVENUES:</b>	<b>\$48,495.68</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$623,019.86
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$623,019.86</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>(\$623,019.86)</b>

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

Fund Types	
Descriptions/Program	9200
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$632,425.80
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$632,425.80</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$632,425.80</b>

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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	0000
Descriptions/Program	0000
<b>REVENUES:</b>	
1000-2999: State Sources	\$1,755,852.84
6000-7999: Local Sources	\$302,192.47
<b>TOTAL REVENUES:</b>	<b>\$2,058,045.31</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0010
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
400-499: Materials & Supplies	\$20,482.25
600-899: Other Objects	\$80,121.53
<b>Total Operations &amp; Maintenance Services</b>	<b>\$100,603.78</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$100,603.78</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$100,603.78</b>



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**For Fiscal Year Ended September 30, 2024**

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0020
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$12,547.70
<b>Total Operations &amp; Maintenance Services</b>	<b>\$12,547.70</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,547.70</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$12,547.70</b>

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0030
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
600-899: Other Objects	\$7,500.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$7,500.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,500.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,500.00</b>

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8100
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
400-499: Materials & Supplies	\$7,968.80
<b>Total Instructional Services</b>	<b>\$7,968.80</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,968.80</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,968.80</b>

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Fund Types	
Descriptions/Program	8410
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
600-899: Other Objects	\$16,101.82
<b>Total Operations &amp; Maintenance Services</b>	<b>\$16,101.82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$16,101.82</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$108,997.62
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$108,997.62</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$125,099.44</b>

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

Fund Types	
Descriptions/Program	8620
<b>EXPENDITURES:</b>	
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$12,166.00
600-899: Other Objects	\$53,009.46
<b>Total Operations &amp; Maintenance Services</b>	<b>\$65,175.46</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$65,175.46</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$65,175.46</b>

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Exhibit A-II-14

Fund Types	
Descriptions/Program	9200
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses	\$24,782.92
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$24,782.92</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$24,782.92</b>

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Exhibit A-II-14

Fund Types	
Descriptions/Program	9700
<b>EXPENDITURES:</b>	
<b>7000-7999: Capital Outlay</b>	
300-399: Purchased Services	\$61,063.36
500-599: Capital Outlay	\$1,501,813.91
<b>Total Capital Outlay</b>	<b>\$1,562,877.27</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,562,877.27</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$302,146.34
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$302,146.34</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,865,023.61</b>

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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, 2024**

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Exhibit A-II-32

Fund Types Descriptions/Program	0010
<b>REVENUES:</b>	
<b>6000-7999: Local Sources</b>	\$468,391.26
<b>TOTAL REVENUES:</b>	<b>\$468,391.26</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$22,342.77
400-499: Materials & Supplies	\$63,295.01
<b>Total Instructional Services</b>	<b>\$85,637.78</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$51,764.80
400-499: Materials & Supplies	\$84,138.45
500-599: Capital Outlay	\$7,420.16
600-899: Other Objects	\$50,474.17
<b>Total Instructional Support Services</b>	<b>\$193,797.58</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$1,267.50
400-499: Materials & Supplies	\$320.05
<b>Total Operations &amp; Maintenance Services</b>	<b>\$1,587.55</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$8,086.00
<b>Total Auxiliary Services</b>	<b>\$8,086.00</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$103,498.22
600-899: Other Objects	\$67,230.00
<b>Total Other Expenditures</b>	<b>\$170,728.22</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$459,837.13</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	\$4,982.00
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$4,982.00</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$76,092.90
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$76,092.90</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$530,948.03</b>



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**Governmental - Expendable Trust Fund Type**  
**by Cost Center**  
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Exhibit A-II-32

Fund Types Descriptions/Program	0020
<b>REVENUES:</b>	
6000-7999: Local Sources	\$65,802.86
<b>TOTAL REVENUES:</b>	<b>\$65,802.86</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$650.00
400-499: Materials & Supplies	\$23,463.98
600-899: Other Objects	\$1,800.00
<b>Total Instructional Services</b>	<b>\$25,913.98</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$1,680.00
400-499: Materials & Supplies	\$7,854.91
600-899: Other Objects	\$7,735.30
<b>Total Instructional Support Services</b>	<b>\$17,270.21</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$25,768.54
600-899: Other Objects	\$801.91
<b>Total Other Expenditures</b>	<b>\$26,570.45</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$69,754.64</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$285.00
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$285.00</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$285.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$285.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$69,754.64</b>

**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, 2024**

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Exhibit A-II-32

Fund Types Descriptions/Program	0030
<b>REVENUES:</b>	
6000-7999: Local Sources	\$24,478.34
<b>TOTAL REVENUES:</b>	<b>\$24,478.34</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$4,902.40
<b>Total Instructional Services</b>	<b>\$4,902.40</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$2,026.21
400-499: Materials & Supplies	\$5,226.10
<b>Total Instructional Support Services</b>	<b>\$7,252.31</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$378.96
<b>Total Auxiliary Services</b>	<b>\$378.96</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$6,710.87
600-899: Other Objects	\$3,128.42
<b>Total Other Expenditures</b>	<b>\$9,839.29</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$22,372.96</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$22,372.96</b>