

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

**180 - Opp City Board of Education**

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1110-0**

**REVENUES:**

**1000-2999: State Sources** \$7,295,469.00

**6000-7999: Local Sources** \$402,720.00

**TOTAL REVENUES:** **\$7,698,189.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,780,716.84

200-299: Employee Benefits \$1,454,369.74

400-499: Materials & Supplies \$40,580.65

**Total Instructional Services** **\$5,275,667.23**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$915,948.25

200-299: Employee Benefits \$331,515.37

300-399: Purchased Services \$2,028.61

400-499: Materials & Supplies \$1,823.25

600-899: Other Objects \$270.00

**Total Instructional Support Services** **\$1,251,585.48**

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

001-199: Personal Services \$341,174.02

200-299: Employee Benefits \$173,960.73

300-399: Purchased Services \$150,120.27

**Total Operations & Maintenance Services** **\$665,255.02**

**6000-6999: General Administrative Services**

001-199: Personal Services \$183,384.15

200-299: Employee Benefits \$64,023.52

**Total General Administrative Services** **\$247,407.67**

**9000-9899: Other Expenditures**

001-199: Personal Services \$19,020.19

200-299: Employee Benefits \$16,933.61

**Total Other Expenditures** **\$35,953.80**

**TOTAL EXPENDITURES:** **\$7,475,869.20**

**OTHER FINANCING USES:**

920-929: Transfers Out \$222,319.80

**TOTAL OTHER FINANCING USES:** **\$222,319.80**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$7,698,189.00**

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

**BEGINNING FUND BALANCE - OCT. 1:** **\$0.00**

**ENDING FUND BALANCE - SEPT. 30:** **\$0.00**

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1220-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$103,681.00
<b>TOTAL REVENUES:</b>	<b>\$103,681.00</b>
<b>EXPENDITURES:</b>	
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$68,823.96
200-299: Employee Benefits	\$32,372.77
300-399: Purchased Services	\$208.59
400-499: Materials & Supplies	\$1,915.68
600-899: Other Objects	\$360.00
<b>Total Instructional Support Services</b>	<b>\$103,681.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$103,681.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$103,681.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1221-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$35,411.00
<b>TOTAL REVENUES:</b>	<b>\$35,411.00</b>
<b>EXPENDITURES:</b>	
6000-6999: General Administrative Services	
001-199: Personal Services	\$26,970.55
200-299: Employee Benefits	\$8,440.45
<b>Total General Administrative Services</b>	<b>\$35,411.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$35,411.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$35,411.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

*180 - Opp City Board of Education*

**Exhibit C-II-11**

Fund Types	
Descriptions/Fund Source	1222-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$9,299.00
<b>TOTAL REVENUES:</b>	<b>\$9,299.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$9,299.00
<b>Total Instructional Services</b>	<b>\$9,299.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,299.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$9,299.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1230-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$50,850.00
<b>TOTAL REVENUES:</b>	<b>\$50,850.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$37,500.88
200-299: Employee Benefits	\$13,349.12
<b>Total Instructional Services</b>	<b>\$50,850.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$50,850.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$50,850.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1252-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$683.00
<b>TOTAL REVENUES:</b>	<b>\$683.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$633.00
200-299: Employee Benefits	\$50.00
<b>Total Instructional Services</b>	<b>\$683.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$683.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$683.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

*180 - Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$4,372.00
<b>TOTAL REVENUES:</b>	<b>\$4,372.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$4,372.00
Total Instructional Services	<b>\$4,372.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,372.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,372.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1279-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$5,820.00
<b>TOTAL REVENUES:</b>	<b>\$5,820.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$820.00
<b>Total Instructional Support Services</b>	<b>\$5,820.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,820.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$5,820.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>



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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1285-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$13,946.53
<b>TOTAL REVENUES:</b>	<b>\$13,946.53</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$1,358.00
<b>Total Instructional Services</b>	<b>\$1,358.00</b>
2000-2999: Instructional Support Services	
001-199: Personal Services	\$3,000.00
200-299: Employee Benefits	\$592.20
400-499: Materials & Supplies	\$10,122.01
<b>Total Instructional Support Services</b>	<b>\$13,714.21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,072.21</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$15,072.21</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$1,125.68)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$1,125.68</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1310-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$395,596.00
<b>TOTAL REVENUES:</b>	<b>\$395,596.00</b>
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$195,086.77
200-299: Employee Benefits	\$134,297.42
300-399: Purchased Services	\$23,142.92
400-499: Materials & Supplies	\$42,885.51
600-899: Other Objects	\$183.38
<b>Total Auxiliary Services</b>	<b>\$395,596.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$395,596.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$395,596.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

**REVENUES:**

1000-2999: State Sources \$33,722.00

**TOTAL REVENUES:**

**\$33,722.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$21,739.37

200-299: Employee Benefits \$11,768.12

400-499: Materials & Supplies \$214.51

**Total Instructional Services \$33,722.00**

**TOTAL EXPENDITURES:**

**\$33,722.00**

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

**\$33,722.00**

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

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1413-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$28,868.00
<b>TOTAL REVENUES:</b>	<b>\$28,868.00</b>
<b>EXPENDITURES:</b>	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$28,868.00
<b>Total Capital Outlay</b>	<b>\$28,868.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,868.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$28,868.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1520-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$4,022.00
<b>TOTAL REVENUES:</b>	<b>\$4,022.00</b>
<b>EXPENDITURES:</b>	
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$2,309.22
200-299: Employee Benefits	\$1,564.31
300-399: Purchased Services	\$88.73
400-499: Materials & Supplies	\$59.74
<b>Total Other Expenditures</b>	<b>\$4,022.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,022.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,022.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1720-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$184,893.07
<b>TOTAL REVENUES:</b>	<b>\$184,893.07</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$126,771.43
200-299: Employee Benefits	\$47,708.60
300-399: Purchased Services	\$50.00
400-499: Materials & Supplies	\$10,363.04
<b>Total Other Expenditures</b>	<b>\$184,893.07</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$184,893.07</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$184,893.07</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1810-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$50,000.00
<b>TOTAL REVENUES:</b>	<b>\$50,000.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$50,000.00
<b>Total Instructional Support Services</b>	<b>\$50,000.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$50,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$50,000.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	2241-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$62,345.08
<b>TOTAL REVENUES:</b>	<b>\$62,345.08</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$35,157.11
200-299: Employee Benefits	\$26,019.50
<b>Total Instructional Services</b>	<b>\$61,176.61</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$61,176.61</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,168.47
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,168.47</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$62,345.08</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>



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

*180 - Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2259-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$375.28
<b>TOTAL REVENUES:</b>	<b>\$375.28</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$375.28
<b>Total Instructional Support Services</b>	<b>\$375.28</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$375.28</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$375.28</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	2901-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$161.53
<b>TOTAL REVENUES:</b>	<b>\$161.53</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$149.93
200-299: Employee Benefits	\$11.60
<b>Total Instructional Support Services</b>	<b>\$161.53</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$161.53</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$161.53</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

1000-2999: State Sources	\$2,000.00
6000-7999: Local Sources	\$1,365,887.54
8000-8999: Other Sources	\$49,298.47

**TOTAL REVENUES:**

**\$1,417,186.01**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$232,750.98
200-299: Employee Benefits	\$35,922.21
300-399: Purchased Services	\$12,064.27
400-499: Materials & Supplies	\$31,569.01

**Total Instructional Services**

**\$312,306.47**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$46,027.30
200-299: Employee Benefits	\$29,580.44
300-399: Purchased Services	\$73,230.18
400-499: Materials & Supplies	\$11,930.12
600-899: Other Objects	\$11,240.30

**Total Instructional Support Services**

**\$172,008.34**

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

001-199: Personal Services	\$14,306.98
200-299: Employee Benefits	\$1,113.99
300-399: Purchased Services	\$271,931.19
400-499: Materials & Supplies	\$126,761.93
500-599: Capital Outlay	\$13,480.00

**Total Operations & Maintenance Services**

**\$427,594.09**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$25,467.78
200-299: Employee Benefits	\$4,052.46
300-399: Purchased Services	\$13,583.16
400-499: Materials & Supplies	\$677.64
500-599: Capital Outlay	\$243,856.72

**Total Auxiliary Services**

**\$287,637.76**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$158,793.94
200-299: Employee Benefits	\$57,949.07
300-399: Purchased Services	\$103,832.39
400-499: Materials & Supplies	\$10,600.04
600-899: Other Objects	\$15,732.41

**Total General Administrative Services**

**\$346,907.85**

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

**180 - Opp City Board of Education**

**Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6001-0
<b>7000-7999: Capital Outlay</b>	
500-599: Capital Outlay	\$919.69
<b>Total Capital Outlay</b>	<b>\$919.69</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$4,969.00
200-299: Employee Benefits	\$782.25
300-399: Purchased Services	\$2,362.40
400-499: Materials & Supplies	\$1,321.09
<b>Total Other Expenditures</b>	<b>\$9,434.74</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,556,808.94</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$314,108.75
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$314,108.75</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,171.00
920-929: Transfers Out	\$148,141.79
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$149,312.79</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,392,012.98</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$25,173.03</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$2,588,647.04</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$2,613,820.07</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6690-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$15,000.00
<b>TOTAL REVENUES:</b>	<b>\$15,000.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$34,844.91
Total Operations & Maintenance Services	<b>\$34,844.91</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$34,844.91</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$34,844.91</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$19,844.91)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$20,039.57</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$194.66</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$112.68

600-899: Other Objects \$36.25

**Total Instructional Support Services \$148.93**

**TOTAL EXPENDITURES: \$148.93**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$148.93**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$148.93)**

**BEGINNING FUND BALANCE - OCT. 1: \$2,627.25**

**ENDING FUND BALANCE - SEPT. 30: \$2,478.32**

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types Descriptions/Fund Source	8995-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$15,814.80
<b>TOTAL REVENUES:</b>	<b>\$15,814.80</b>
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$1,016.86
200-299: Employee Benefits	\$962.86
400-499: Materials & Supplies	\$173.29
<b>Total Auxiliary Services</b>	<b>\$2,153.01</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,153.01</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,153.01</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$13,661.79</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$18,506.17</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$32,167.96</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8996-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$680.40
<b>TOTAL REVENUES:</b>	<b>\$680.40</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$680.40
<b>Total Auxiliary Services</b>	<b>\$680.40</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$680.40</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$680.40</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>



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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

2228-0

**REVENUES:**

1000-2999: State Sources	\$25,000.00
--------------------------	-------------

<b>TOTAL REVENUES:</b>	<b>\$25,000.00</b>
------------------------	--------------------

**EXPENDITURES:**

1000-1999: Instructional Services	
-----------------------------------	--

400-499: Materials & Supplies	\$14,226.00
-------------------------------	-------------

500-599: Capital Outlay	\$10,774.00
-------------------------	-------------

Total Instructional Services	<b>\$25,000.00</b>
------------------------------	--------------------

<b>TOTAL EXPENDITURES:</b>	<b>\$25,000.00</b>
----------------------------	--------------------

<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$25,000.00</b>
---	--------------------

<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
---	---------------

BEGINNING FUND BALANCE - OCT. 1:	<b>\$0.00</b>
----------------------------------	---------------

ENDING FUND BALANCE - SEPT. 30:	<b>\$0.00</b>
---------------------------------	---------------

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

**REVENUES:**

3000-5999: Federal Sources \$379,495.49

**TOTAL REVENUES:**

**\$379,495.49**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$144,346.41

200-299: Employee Benefits \$73,684.40

300-399: Purchased Services \$4,316.17

400-499: Materials & Supplies \$6,896.46

**Total Instructional Services**

**\$229,243.44**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$2,175.00

200-299: Employee Benefits \$417.45

300-399: Purchased Services \$81,036.27

400-499: Materials & Supplies \$4,214.06

600-899: Other Objects \$670.00

**Total Instructional Support Services**

**\$88,512.78**

**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:**

**\$379,495.49**

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

**\$379,495.49**

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

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3220-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$18,642.00
<b>TOTAL REVENUES:</b>	<b>\$18,642.00</b>
<b>EXPENDITURES:</b>	
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$12,625.26
200-299: Employee Benefits	\$5,306.68
400-499: Materials & Supplies	\$560.06
600-899: Other Objects	\$150.00
<b>Total Other Expenditures</b>	<b>\$18,642.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,642.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$18,642.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3310-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$19,788.00
<b>TOTAL REVENUES:</b>	<b>\$19,788.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$3,431.32
400-499: Materials & Supplies	\$6,917.27
500-599: Capital Outlay	\$7,559.41
600-899: Other Objects	\$900.00
<b>Total Instructional Services</b>	<b>\$18,808.00</b>
<b>6000-6999: General Administrative Services</b>	
300-399: Purchased Services	\$685.00
600-899: Other Objects	\$295.00
<b>Total General Administrative Services</b>	<b>\$980.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,788.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$19,788.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

**REVENUES:**

3000-5999: Federal Sources \$572,736.02

**TOTAL REVENUES:**

**\$572,736.02**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$176,029.38

200-299: Employee Benefits \$59,778.04

300-399: Purchased Services \$51,464.25

400-499: Materials & Supplies \$114,908.81

**Total Instructional Services**

**\$402,180.48**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$58,222.61

200-299: Employee Benefits \$29,228.52

300-399: Purchased Services \$18,007.07

400-499: Materials & Supplies \$810.75

600-899: Other Objects \$3,648.00

**Total Instructional Support Services**

**\$109,916.95**

**6000-6999: General Administrative Services**

001-199: Personal Services \$44,466.15

200-299: Employee Benefits \$14,478.08

300-399: Purchased Services \$1,694.36

**Total General Administrative Services**

**\$60,638.59**

**TOTAL EXPENDITURES:**

**\$572,736.02**

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

**\$572,736.02**

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

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

**REVENUES:**

3000-5999: Federal Sources

\$76,553.47

**TOTAL REVENUES:**

**\$76,553.47**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$76,553.47

Total Instructional Services

**\$76,553.47**

**TOTAL EXPENDITURES:**

**\$76,553.47**

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

**\$76,553.47**

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

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4120-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$96,900.00
<b>TOTAL REVENUES:</b>	<b>\$96,900.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$16,708.75
200-299: Employee Benefits	\$1,291.63
400-499: Materials & Supplies	\$78,899.62
<b>Total Instructional Services</b>	<b>\$96,900.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$96,900.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$96,900.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4130-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$87,262.55
<b>TOTAL REVENUES:</b>	<b>\$87,262.55</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$18,928.56
200-299: Employee Benefits	\$7,671.95
<b>Total Instructional Services</b>	<b>\$26,600.51</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$10,464.00
200-299: Employee Benefits	\$1,980.94
300-399: Purchased Services	\$47,065.10
600-899: Other Objects	\$1,152.00
<b>Total Instructional Support Services</b>	<b>\$60,662.04</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$87,262.55</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$87,262.55</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>



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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	4180-0
Descriptions/Fund Source	
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$28,838.00
<b>TOTAL REVENUES:</b>	<b>\$28,838.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$8,721.29
400-499: Materials & Supplies	\$14,045.71
<b>Total Instructional Services</b>	<b>\$22,767.00</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$1,999.00
400-499: Materials & Supplies	\$4,072.00
<b>Total Instructional Support Services</b>	<b>\$6,071.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,838.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$28,838.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5101-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$557,918.79
6000-7999: Local Sources	\$252,053.57
8000-8999: Other Sources	\$26,433.93
<b>TOTAL REVENUES:</b>	<b>\$836,406.29</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$286,241.17
200-299: Employee Benefits	\$168,218.89
300-399: Purchased Services	\$20,751.32
400-499: Materials & Supplies	\$447,240.08
600-899: Other Objects	\$263.66
<b>Total Auxiliary Services</b>	<b>\$922,715.12</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$922,715.12</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$203,396.60
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$203,396.60</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$67,318.79
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$67,318.79</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$786,637.31</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$49,768.98</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$234,166.71</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$283,935.69</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5320-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$55,390.19
<b>TOTAL REVENUES:</b>	<b>\$55,390.19</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$14,030.17
200-299: Employee Benefits	\$11,828.94
400-499: Materials & Supplies	\$18,121.17
<b>Total Auxiliary Services</b>	<b>\$43,980.28</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$43,980.28</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$20,000.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$20,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$63,980.28</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$8,590.09)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$19,890.79</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$11,300.70</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	7101-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$346,460.79
<b>TOTAL REVENUES:</b>	<b>\$346,460.79</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$25,291.92
400-499: Materials & Supplies	\$130,888.22
600-899: Other Objects	\$788.50
<b>Total Instructional Services</b>	<b>\$156,968.64</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$40,086.49
400-499: Materials & Supplies	\$47,930.04
600-899: Other Objects	\$12,483.75
<b>Total Instructional Support Services</b>	<b>\$100,500.28</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$13,456.58
400-499: Materials & Supplies	\$4,888.19
<b>Total Operations &amp; Maintenance Services</b>	<b>\$18,344.77</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$9,820.08
<b>Total Auxiliary Services</b>	<b>\$9,820.08</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$123,793.87
600-899: Other Objects	\$16,333.51
<b>Total Other Expenditures</b>	<b>\$140,127.38</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$425,761.15</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$76,171.51
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$76,171.51</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$912.49
920-929: Transfers Out	\$22,174.26
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$23,086.75</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$372,676.39</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$26,215.60)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$179,154.59</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$152,938.99</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$60.36

400-499: Materials & Supplies \$4,946.37

**Total Instructional Services \$5,006.73**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$16,590.66

400-499: Materials & Supplies \$64.87

600-899: Other Objects \$7,733.47

**Total Instructional Support Services \$24,389.00**

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

300-399: Purchased Services \$528.64

400-499: Materials & Supplies \$8,136.35

**Total Operations & Maintenance Services \$8,664.99**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$2,210.71

600-899: Other Objects \$15.99

**Total General Administrative Services \$2,226.70**

**TOTAL EXPENDITURES:**

**\$40,287.42**

**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:**

**(\$131,329.77)**

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

**\$131,329.77**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$131,329.77**

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

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	6310-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$474.42
<b>TOTAL REVENUES:</b>	<b>\$474.42</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$710,260.78
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$710,260.78</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$569,782.50
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$569,782.50</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>(\$140,478.28)</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$140,952.70</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$77,154.71</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$218,107.41</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types	9116-0
Descriptions/Fund Source	9116-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$4,193.94
<b>TOTAL REVENUES:</b>	<b>\$30,702.69</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$6,993.30
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$6,993.30</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$6,993.30</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$23,709.39</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$107,215.18</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$130,924.57</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types Descriptions/Fund Source	1320-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$19,146.00
<b>TOTAL REVENUES:</b>	<b>\$19,146.00</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$38,721.96
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$38,721.96</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$38,721.96</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$19,575.96)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$52,974.83</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$33,398.87</b>



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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2120-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$238,977.45
<b>TOTAL REVENUES:</b>	<b>\$238,977.45</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$55,878.77
<b>Total Operations &amp; Maintenance Services</b>	<b>\$55,878.77</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$55,878.77</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$55,878.77</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$183,098.68</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$482,208.10</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$665,306.78</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2130-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$934.00
<b>TOTAL REVENUES:</b>	<b>\$934.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$934.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$934.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	6310-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$551,244.10
<b>TOTAL REVENUES:</b>	<b>\$551,244.10</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$562,524.44
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$562,524.44</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$562,524.44</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$11,280.34)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$11,322.81</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$42.47</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8410-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$95,742.80
<b>TOTAL REVENUES:</b>	<b>\$95,742.80</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$95,742.80
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$95,742.80</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$95,742.80</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	8411-0
Descriptions/Fund Source	
<b>REVENUES:</b>	
1000-2999: State Sources	\$2,922.00
<b>TOTAL REVENUES:</b>	<b>\$2,922.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,922.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$2,922.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,922.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,922.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

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

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	9120-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$2,365.27
<b>TOTAL REVENUES:</b>	<b>\$2,365.27</b>
<b>EXPENDITURES:</b>	
7000-7999: Capital Outlay	
300-399: Purchased Services	\$12,627.60
500-599: Capital Outlay	\$503,367.31
<b>Total Capital Outlay</b>	<b>\$515,994.91</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$515,994.91</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$515,994.91</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$513,629.64)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$513,629.64</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</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 Fund Source  
For Fiscal Year Ended September 30, 2017**

180 - *Opp City Board of Education*

Exhibit C-II-32

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**REVENUES:**

6000-7999: Local Sources \$366,089.25

**TOTAL REVENUES:**

**\$366,089.25**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$24,584.40

400-499: Materials & Supplies \$20,743.08

600-899: Other Objects \$456.87

**Total Instructional Services**

**\$45,784.35**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$32,802.81

400-499: Materials & Supplies \$94,059.87

600-899: Other Objects \$13,708.85

**Total Instructional Support Services**

**\$140,571.53**

**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 \$9,172.80

**Total Auxiliary Services**

**\$9,172.80**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$89,566.98

600-899: Other Objects \$41,399.57

**Total Other Expenditures**

**\$130,966.55**

**TOTAL EXPENDITURES:**

**\$327,163.08**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$11,289.30

**TOTAL OTHER FINANCING SOURCES:**

**\$11,289.30**

**OTHER FINANCING USES:**

920-929: Transfers Out \$25,957.90

**TOTAL OTHER FINANCING USES:**

**\$25,957.90**

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

**\$341,831.68**

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

**\$24,257.57**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$200,667.95**

**ENDING FUND BALANCE - SEPT. 30:**

**\$224,925.52**

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

*180 - Opp City Board of Education*

Exhibit C-II-88

Fund Types	0000-0
Descriptions/Fund Source	0000-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$24,394,370.23
ENDING FUND BALANCE - SEPT. 30:	\$24,394,370.23