

**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, 2023**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$8,212,326.00

6000-7999: Local Sources \$489,400.00

TOTAL REVENUES: \$8,701,726.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$4,438,839.86

200-299: Employee Benefits \$1,567,256.82

300-399: Purchased Services \$9,040.69

400-499: Materials & Supplies \$110,947.96

Total Instructional Services \$6,126,085.33

2000-2999: Instructional Support Services

001-199: Personal Services \$1,034,699.44

200-299: Employee Benefits \$342,820.13

300-399: Purchased Services \$2,697.99

400-499: Materials & Supplies \$17,694.09

600-899: Other Objects \$895.00

Total Instructional Support Services \$1,398,806.65

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$341,220.21

200-299: Employee Benefits \$153,024.32

300-399: Purchased Services \$81,663.93

Total Operations & Maintenance Services \$575,908.46

6000-6999: General Administrative Services

001-199: Personal Services \$237,502.05

200-299: Employee Benefits \$76,813.63

Total General Administrative Services \$314,315.68

9000-9899: Other Expenditures

001-199: Personal Services \$93,197.71

200-299: Employee Benefits \$49,403.61

400-499: Materials & Supplies \$2,269.60

Total Other Expenditures \$144,870.92

TOTAL EXPENDITURES: \$8,559,987.04

OTHER FINANCING USES:

920-929: Transfers Out \$141,738.96

TOTAL OTHER FINANCING USES: \$141,738.96

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$8,701,726.00

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

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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

REVENUES:

1000-2999: State Sources	\$195,440.80
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TOTAL REVENUES:

\$195,440.80

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$162,671.73
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200-299: Employee Benefits	\$32,769.07
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Total Instructional Services	\$195,440.80
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TOTAL EXPENDITURES:

\$195,440.80

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

\$195,440.80

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

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$136,816.00

TOTAL REVENUES:

\$136,816.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$89,422.06

200-299: Employee Benefits \$40,915.66

300-399: Purchased Services \$4,440.33

400-499: Materials & Supplies \$1,377.95

600-899: Other Objects \$660.00

Total Instructional Support Services \$136,816.00

TOTAL EXPENDITURES:

\$136,816.00

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

\$136,816.00

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

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1221-0
REVENUES:	
1000-2999: State Sources	\$66,840.00
TOTAL REVENUES:	\$66,840.00
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	\$50,828.95
200-299: Employee Benefits	\$16,011.05
Total General Administrative Services	\$66,840.00
TOTAL EXPENDITURES:	\$66,840.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$66,840.00
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

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1222-0
REVENUES:	
1000-2999: State Sources	\$11,179.00
TOTAL REVENUES:	\$11,179.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$11,179.00
Total Instructional Services	\$11,179.00
TOTAL EXPENDITURES:	\$11,179.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$11,179.00
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

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Fund Types	
Descriptions/Fund Source	1230-0
REVENUES:	
1000-2999: State Sources	\$80,000.00
TOTAL REVENUES:	\$80,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$60,133.51
200-299: Employee Benefits	\$19,866.49
Total Instructional Services	\$80,000.00
TOTAL EXPENDITURES:	\$80,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$80,000.00
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

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1240-0
REVENUES:	
1000-2999: State Sources	\$25,764.00
TOTAL REVENUES:	\$25,764.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$11,907.05
200-299: Employee Benefits	\$7,827.03
300-399: Purchased Services	\$3,629.92
Total Instructional Services	\$23,364.00
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,400.00
Total Auxiliary Services	\$2,400.00
TOTAL EXPENDITURES:	\$25,764.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$25,764.00
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

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1252-0
REVENUES:	
1000-2999: State Sources	\$1,579.00
TOTAL REVENUES:	\$1,579.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,466.00
200-299: Employee Benefits	\$113.00
Total Instructional Services	\$1,579.00
TOTAL EXPENDITURES:	\$1,579.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,579.00
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

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Fund Types	
Descriptions/Fund Source	1256-0
REVENUES:	
1000-2999: State Sources	\$17,764.25
TOTAL REVENUES:	\$17,764.25
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$17,764.25
Total Instructional Support Services	\$17,764.25
TOTAL EXPENDITURES:	\$17,764.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$17,764.25
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

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Fund Types	
Descriptions/Fund Source	1262-0
REVENUES:	
1000-2999: State Sources	\$4,291.00
TOTAL REVENUES:	\$4,291.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$4,291.00
Total Instructional Services	\$4,291.00
TOTAL EXPENDITURES:	\$4,291.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,291.00
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

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Fund Types

Descriptions/Fund Source

1271-0

REVENUES:

1000-2999: State Sources	\$40,000.00
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TOTAL REVENUES:

\$40,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$31,518.88
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200-299: Employee Benefits	\$8,481.12
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Total Instructional Support Services	\$40,000.00
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TOTAL EXPENDITURES:

\$40,000.00

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

\$40,000.00

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

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Fund Types Descriptions/Fund Source	1273-0
REVENUES:	
1000-2999: State Sources	\$28,145.00
TOTAL REVENUES:	\$28,145.00
EXPENDITURES:	
1000-1999: Instructional Services	
600-899: Other Objects	\$7,500.00
Total Instructional Services	\$7,500.00
2000-2999: Instructional Support Services	
001-199: Personal Services	\$262.50
200-299: Employee Benefits	\$20.09
300-399: Purchased Services	\$5,540.17
400-499: Materials & Supplies	\$12,722.24
600-899: Other Objects	\$2,100.00
Total Instructional Support Services	\$20,645.00
TOTAL EXPENDITURES:	\$28,145.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$28,145.00
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

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Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$14,950.00
TOTAL REVENUES:	\$14,950.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$4,194.00
400-499: Materials & Supplies	\$3,852.15
Total Instructional Services	\$8,046.15
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$179.24
600-899: Other Objects	\$375.00
Total Instructional Support Services	\$554.24
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$4,348.90
Total Auxiliary Services	\$4,348.90
9000-9899: Other Expenditures	
001-199: Personal Services	\$1,680.00
200-299: Employee Benefits	\$320.71
Total Other Expenditures	\$2,000.71
TOTAL EXPENDITURES:	\$14,950.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,950.00
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

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Governmental - General Fund Type
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Fund Types	
Descriptions/Fund Source	1279-0
REVENUES:	
1000-2999: State Sources	\$1,200.00
TOTAL REVENUES:	\$1,200.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$1,000.00
200-299: Employee Benefits	\$200.00
Total Instructional Support Services	\$1,200.00
TOTAL EXPENDITURES:	\$1,200.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,200.00
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

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1287-0
REVENUES:	
1000-2999: State Sources	\$67,558.00
TOTAL REVENUES:	\$67,558.00
EXPENDITURES:	
1000-1999: Instructional Services	
600-899: Other Objects	\$31,208.79
Total Instructional Services	\$31,208.79
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,617.10
400-499: Materials & Supplies	\$8,977.00
600-899: Other Objects	\$400.00
Total Operations & Maintenance Services	\$11,994.10
6000-6999: General Administrative Services	
300-399: Purchased Services	\$4,000.00
600-899: Other Objects	\$3,067.99
Total General Administrative Services	\$7,067.99
TOTAL EXPENDITURES:	\$50,270.88
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$50,270.88
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$17,287.12
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$17,287.12

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-1

EXPENDITURES:

1000-1999: Instructional Services

600-899: Other Objects \$3,800.00

Total Instructional Services \$3,800.00

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$1,000.00

Total Operations & Maintenance Services \$1,000.00

6000-6999: General Administrative Services

600-899: Other Objects \$942.29

Total General Administrative Services \$942.29

TOTAL EXPENDITURES: \$5,742.29

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$5,742.29

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$5,742.29)

BEGINNING FUND BALANCE - OCT. 1: \$5,742.29

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources	\$521,647.00
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TOTAL REVENUES:

\$521,647.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services	\$288,793.38
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200-299: Employee Benefits	\$173,339.29
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300-399: Purchased Services	\$37,729.03
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400-499: Materials & Supplies	\$21,685.30
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600-899: Other Objects	\$100.00
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Total Auxiliary Services

\$521,647.00

TOTAL EXPENDITURES:

\$521,647.00

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

\$521,647.00

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

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Fund Types	
Descriptions/Fund Source	1410-0
REVENUES:	
1000-2999: State Sources	\$30,648.00
TOTAL REVENUES:	\$30,648.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$19,285.99
200-299: Employee Benefits	\$11,362.01
Total Instructional Services	\$30,648.00
TOTAL EXPENDITURES:	\$30,648.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$30,648.00
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

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Fund Types	
Descriptions/Fund Source	1520-0
REVENUES:	
1000-2999: State Sources	\$82,636.00
TOTAL REVENUES:	\$82,636.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$54,705.15
200-299: Employee Benefits	\$18,045.70
300-399: Purchased Services	\$13.43
400-499: Materials & Supplies	\$9,871.72
Total Other Expenditures	\$82,636.00
TOTAL EXPENDITURES:	\$82,636.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$82,636.00
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

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Fund Types	
Descriptions/Fund Source	1720-0
REVENUES:	
1000-2999: State Sources	\$312,884.92
TOTAL REVENUES:	\$312,884.92
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$10,001.92
Total Instructional Support Services	\$10,001.92
9000-9899: Other Expenditures	
001-199: Personal Services	\$195,299.42
200-299: Employee Benefits	\$64,667.12
300-399: Purchased Services	\$211.66
400-499: Materials & Supplies	\$1,736.38
600-899: Other Objects	\$2,104.20
Total Other Expenditures	\$264,018.78
TOTAL EXPENDITURES:	\$274,020.70
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$274,020.70
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$38,864.22
BEGINNING FUND BALANCE - OCT. 1:	\$35,213.04
ENDING FUND BALANCE - SEPT. 30:	\$74,077.26

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Fund Types	
Descriptions/Fund Source	1764-0
REVENUES:	
1000-2999: State Sources	\$774,085.00
TOTAL REVENUES:	\$774,085.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
500-599: Capital Outlay	\$20,750.00
600-899: Other Objects	\$9,732.80
Total Operations & Maintenance Services	\$30,482.80
TOTAL EXPENDITURES:	\$30,482.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$30,482.80
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$743,602.20
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$743,602.20

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Fund Types

Descriptions/Fund Source

1765-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$77,143.00

Total Operations & Maintenance Services \$77,143.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$334,855.76

Total Capital Outlay \$334,855.76

TOTAL EXPENDITURES:

\$411,998.76

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

\$411,998.76

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

(\$411,998.76)

BEGINNING FUND BALANCE - OCT. 1:

\$411,998.76

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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1767-0
REVENUES:	
1000-2999: State Sources	\$36,269.00
TOTAL REVENUES:	\$36,269.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$10,058.65
Total Instructional Services	\$10,058.65
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$1,088.56
Total Instructional Support Services	\$1,088.56
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$306.77
Total Other Expenditures	\$306.77
TOTAL EXPENDITURES:	\$11,453.98
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$11,453.98
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$24,815.02
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$24,815.02

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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1768-0
REVENUES:	
1000-2999: State Sources	\$20,000.00
TOTAL REVENUES:	\$20,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$1,140.36
Total Instructional Services	\$1,140.36
2000-2999: Instructional Support Services	
600-899: Other Objects	\$495.00
Total Instructional Support Services	\$495.00
TOTAL EXPENDITURES:	\$1,635.36
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,635.36
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$18,364.64
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$18,364.64

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, 2023

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1770-0

REVENUES:

1000-2999: State Sources	\$70,078.00
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TOTAL REVENUES:

\$70,078.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies	\$36,602.09
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Total Operations & Maintenance Services	\$36,602.09
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TOTAL EXPENDITURES:

\$36,602.09

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

\$36,602.09

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

\$33,475.91

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$33,475.91

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

REVENUES:

1000-2999: State Sources	\$234,233.71
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TOTAL REVENUES:

\$234,233.71

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$159,068.79
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200-299: Employee Benefits	\$75,164.92
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Total Instructional Services	\$234,233.71
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TOTAL EXPENDITURES:

\$234,233.71

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

\$234,233.71

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, 2023

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2259-0
REVENUES:	
1000-2999: State Sources	\$157.63
TOTAL REVENUES:	\$157.63
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$157.63
Total Instructional Support Services	\$157.63
TOTAL EXPENDITURES:	\$157.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$157.63
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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2901-0
REVENUES:	
1000-2999: State Sources	\$6,000.00
TOTAL REVENUES:	\$6,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,000.00
Total Instructional Services	\$6,000.00
TOTAL EXPENDITURES:	\$6,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,000.00
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, 2023

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	5310-0
REVENUES:	
3000-5999: Federal Sources	\$360.00
TOTAL REVENUES:	\$360.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$360.00
Total Instructional Services	\$360.00
TOTAL EXPENDITURES:	\$360.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$360.00
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
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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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$17,430.00
6000-7999: Local Sources	\$2,671,303.10
8000-8999: Other Sources	\$45,490.53

TOTAL REVENUES:

\$2,734,223.63

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$263,494.01
200-299: Employee Benefits	\$44,139.61
300-399: Purchased Services	\$13,080.46
400-499: Materials & Supplies	\$87,010.15
600-899: Other Objects	\$4,763.47

Total Instructional Services

\$412,487.70

2000-2999: Instructional Support Services

001-199: Personal Services	\$96,688.22
200-299: Employee Benefits	\$41,863.41
300-399: Purchased Services	\$98,376.52
400-499: Materials & Supplies	\$95,178.55
600-899: Other Objects	\$19,168.58

Total Instructional Support Services

\$351,275.28

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$39,629.18
200-299: Employee Benefits	\$8,458.48
300-399: Purchased Services	\$409,826.12
400-499: Materials & Supplies	\$116,417.46
500-599: Capital Outlay	\$6,240.00
600-899: Other Objects	\$19,380.00

Total Operations & Maintenance Services

\$599,951.24

4000-4999: Auxiliary Services

001-199: Personal Services	\$353.27
200-299: Employee Benefits	\$60.10
300-399: Purchased Services	\$28,001.93
400-499: Materials & Supplies	\$25,547.90

Total Auxiliary Services

\$53,963.20

6000-6999: General Administrative Services

001-199: Personal Services	\$221,801.13
200-299: Employee Benefits	\$58,846.74
300-399: Purchased Services	\$105,968.25
400-499: Materials & Supplies	\$48,359.69
500-599: Capital Outlay	\$31,978.64

STATE OF ALABAMA
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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, 2023

180 - Opp City Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	6001-0
600-899: Other Objects	\$22,815.68
Total General Administrative Services	\$489,770.13
9000-9899: Other Expenditures	
001-199: Personal Services	\$4,368.25
200-299: Employee Benefits	\$845.05
300-399: Purchased Services	\$2,277.13
400-499: Materials & Supplies	\$471.82
Total Other Expenditures	\$7,962.25
TOTAL EXPENDITURES:	\$1,915,409.80
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$262,177.72
9200-9299: Transfers In	\$1,488.63
TOTAL OTHER FINANCING SOURCES:	\$263,666.35
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$49,609.37
920-929: Transfers Out	\$363,746.74
TOTAL OTHER FINANCING USES:	\$413,356.11
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,065,099.56
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$669,124.07
BEGINNING FUND BALANCE - OCT. 1:	\$3,173,017.13
ENDING FUND BALANCE - SEPT. 30:	\$3,842,141.20

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6690-0
REVENUES:	
6000-7999: Local Sources	\$22,500.00
TOTAL REVENUES:	\$22,500.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$102.29
Total Instructional Support Services	\$102.29
3000-3999: Operations & Maintenance Services	
500-599: Capital Outlay	\$29,000.00
600-899: Other Objects	\$15,200.00
Total Operations & Maintenance Services	\$44,200.00
TOTAL EXPENDITURES:	\$44,302.29
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$44,302.29
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$21,802.29)
BEGINNING FUND BALANCE - OCT. 1:	\$22,485.26
ENDING FUND BALANCE - SEPT. 30:	\$682.97

STATE OF ALABAMA
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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, 2023

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

\$16.27

Total Instructional Support Services

\$16.27

TOTAL EXPENDITURES:

\$16.27

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

\$16.27

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

(\$16.27)

BEGINNING FUND BALANCE - OCT. 1:

\$1,605.02

ENDING FUND BALANCE - SEPT. 30:

\$1,588.75

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, 2023

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8995-0
REVENUES:	
8000-8999: Other Sources	\$31,105.95
TOTAL REVENUES:	\$31,105.95
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$31,105.95
Total Auxiliary Services	\$31,105.95
TOTAL EXPENDITURES:	\$31,105.95
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$31,105.95
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, 2023

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8996-0
REVENUES:	
8000-8999: Other Sources	\$3,298.55
TOTAL REVENUES:	\$3,298.55
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$3,298.55
Total Auxiliary Services	\$3,298.55
TOTAL EXPENDITURES:	\$3,298.55
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,298.55
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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3210-0
REVENUES:	
3000-5999: Federal Sources	\$326,412.92
TOTAL REVENUES:	\$326,412.92
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$149,421.40
200-299: Employee Benefits	\$72,406.99
300-399: Purchased Services	\$626.49
400-499: Materials & Supplies	\$13,912.99
Total Instructional Services	\$236,367.87
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$5,013.60
400-499: Materials & Supplies	\$5,773.85
600-899: Other Objects	\$1,901.00
Total Instructional Support Services	\$12,688.45
6000-6999: General Administrative Services	
001-199: Personal Services	\$53,388.60
200-299: Employee Benefits	\$17,102.29
300-399: Purchased Services	\$3,486.11
400-499: Materials & Supplies	\$2,929.60
600-899: Other Objects	\$450.00
Total General Administrative Services	\$77,356.60
TOTAL EXPENDITURES:	\$326,412.92
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$326,412.92
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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources	\$19,511.00
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TOTAL REVENUES:

\$19,511.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$14,524.73
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200-299: Employee Benefits	\$4,986.27
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Total Other Expenditures	\$19,511.00
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TOTAL EXPENDITURES:

\$19,511.00

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

\$19,511.00

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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$22,795.00

TOTAL REVENUES: \$22,795.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$10,665.00

400-499: Materials & Supplies \$6,127.20

Total Instructional Services \$16,792.20

2000-2999: Instructional Support Services

300-399: Purchased Services \$3,708.81

600-899: Other Objects \$1,200.00

Total Instructional Support Services \$4,908.81

6000-6999: General Administrative Services

300-399: Purchased Services \$795.74

600-899: Other Objects \$298.25

Total General Administrative Services \$1,093.99

TOTAL EXPENDITURES: \$22,795.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$22,795.00

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
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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, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	\$1,758.00
TOTAL REVENUES:	\$1,758.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$1,758.00
Total Instructional Support Services	\$1,758.00
TOTAL EXPENDITURES:	\$1,758.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,758.00
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
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$522,951.48

TOTAL REVENUES:

\$522,951.48

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$196,379.13

200-299: Employee Benefits \$73,685.64

300-399: Purchased Services \$9,152.85

400-499: Materials & Supplies \$31,329.84

Total Instructional Services

\$310,547.46

2000-2999: Instructional Support Services

001-199: Personal Services \$93,490.12

200-299: Employee Benefits \$39,813.51

300-399: Purchased Services \$140.00

400-499: Materials & Supplies \$1,276.73

Total Instructional Support Services

\$134,720.36

6000-6999: General Administrative Services

001-199: Personal Services \$57,489.06

200-299: Employee Benefits \$17,102.22

300-399: Purchased Services \$705.40

400-499: Materials & Supplies \$2,088.98

600-899: Other Objects \$298.00

Total General Administrative Services

\$77,683.66

TOTAL EXPENDITURES:

\$522,951.48

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

\$522,951.48

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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4110-1
REVENUES:	
3000-5999: Federal Sources	\$72,739.29
TOTAL REVENUES:	\$72,739.29
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$22,026.70
200-299: Employee Benefits	\$1,685.30
400-499: Materials & Supplies	\$49,027.29
Total Instructional Services	\$72,739.29
TOTAL EXPENDITURES:	\$72,739.29
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$72,739.29
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

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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4130-0
REVENUES:	
3000-5999: Federal Sources	\$66,273.53
TOTAL REVENUES:	\$66,273.53
EXPENDITURES:	
2000-2999: Instructional Support Services	
200-299: Employee Benefits	\$56,814.00
300-399: Purchased Services	\$5,395.53
600-899: Other Objects	\$4,064.00
Total Instructional Support Services	\$66,273.53
TOTAL EXPENDITURES:	\$66,273.53
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$66,273.53
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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4160-0
REVENUES:	
3000-5999: Federal Sources	\$46,172.00
TOTAL REVENUES:	\$46,172.00
OTHER FINANCING USES:	
920-929: Transfers Out	\$46,172.00
TOTAL OTHER FINANCING USES:	\$46,172.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$46,172.00
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 - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4180-0
REVENUES:	
3000-5999: Federal Sources	\$27,090.10
TOTAL REVENUES:	\$27,090.10
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$6,880.54
400-499: Materials & Supplies	\$22,745.95
Total Instructional Services	\$29,626.49
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,747.50
200-299: Employee Benefits	\$439.69
400-499: Materials & Supplies	\$6,486.00
Total Instructional Support Services	\$12,673.19
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$30,962.42
Total Operations & Maintenance Services	\$30,962.42
TOTAL EXPENDITURES:	\$73,262.10
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$46,172.00
TOTAL OTHER FINANCING SOURCES:	\$46,172.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$27,090.10
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, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4286-0
REVENUES:	
3000-5999: Federal Sources	\$62,210.37
TOTAL REVENUES:	\$62,210.37
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$3,080.00
500-599: Capital Outlay	\$35,180.00
Total Instructional Support Services	\$38,260.00
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$23,950.37
Total Operations & Maintenance Services	\$23,950.37
TOTAL EXPENDITURES:	\$62,210.37
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$62,210.37
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, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4287-0
REVENUES:	
3000-5999: Federal Sources	\$923.20
TOTAL REVENUES:	\$923.20
EXPENDITURES:	
9000-9899: Other Expenditures	
300-399: Purchased Services	\$328.09
400-499: Materials & Supplies	\$386.11
600-899: Other Objects	\$209.00
Total Other Expenditures	\$923.20
TOTAL EXPENDITURES:	\$923.20
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$923.20
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, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4295-0
REVENUES:	
3000-5999: Federal Sources	\$81,445.66
TOTAL REVENUES:	\$81,445.66
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$55,565.00
200-299: Employee Benefits	\$10,439.87
300-399: Purchased Services	\$1,415.27
400-499: Materials & Supplies	\$1,441.11
Total Instructional Services	\$68,861.25
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,560.00
200-299: Employee Benefits	\$425.41
Total Instructional Support Services	\$5,985.41
9000-9899: Other Expenditures	
001-199: Personal Services	\$5,490.00
200-299: Employee Benefits	\$1,109.00
Total Other Expenditures	\$6,599.00
TOTAL EXPENDITURES:	\$81,445.66
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$81,445.66
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, 2023**

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	4296-0
REVENUES:	
3000-5999: Federal Sources	\$856,867.30
TOTAL REVENUES:	\$856,867.30
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$68,526.95
200-299: Employee Benefits	\$30,743.20
300-399: Purchased Services	\$36,732.42
Total Instructional Services	\$136,002.57
2000-2999: Instructional Support Services	
001-199: Personal Services	\$91,807.26
200-299: Employee Benefits	\$36,677.43
300-399: Purchased Services	\$10,110.64
400-499: Materials & Supplies	\$44,399.25
Total Instructional Support Services	\$182,994.58
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$30,081.03
200-299: Employee Benefits	\$15,246.60
300-399: Purchased Services	\$17,705.86
400-499: Materials & Supplies	\$11,615.46
500-599: Capital Outlay	\$35,583.22
Total Operations & Maintenance Services	\$110,232.17
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$376,337.98
Total Capital Outlay	\$376,337.98
TOTAL EXPENDITURES:	\$805,567.30
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$51,300.00
TOTAL OTHER FINANCING USES:	\$51,300.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$856,867.30
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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4297-0
REVENUES:	
3000-5999: Federal Sources	\$7,224.40
TOTAL REVENUES:	\$7,224.40
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$7,224.40
Total Instructional Support Services	\$7,224.40
TOTAL EXPENDITURES:	\$7,224.40
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$7,224.40
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
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Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4298-0

REVENUES:

3000-5999: Federal Sources \$1,337,001.20

TOTAL REVENUES:

\$1,337,001.20

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$582,172.80

200-299: Employee Benefits \$181,963.78

300-399: Purchased Services \$19,629.40

400-499: Materials & Supplies \$12,523.58

Total Instructional Services

\$796,289.56

2000-2999: Instructional Support Services

001-199: Personal Services \$3,274.50

200-299: Employee Benefits \$662.76

300-399: Purchased Services \$25,950.60

Total Instructional Support Services

\$29,887.86

4000-4999: Auxiliary Services

001-199: Personal Services \$11,796.49

200-299: Employee Benefits \$2,261.27

300-399: Purchased Services \$7,912.47

Total Auxiliary Services

\$21,970.23

6000-6999: General Administrative Services

001-199: Personal Services \$12,562.44

200-299: Employee Benefits \$3,470.41

Total General Administrative Services

\$16,032.85

7000-7999: Capital Outlay

500-599: Capital Outlay \$265,727.93

Total Capital Outlay

\$265,727.93

9000-9899: Other Expenditures

001-199: Personal Services \$60,145.00

200-299: Employee Benefits \$11,947.77

Total Other Expenditures

\$72,092.77

TOTAL EXPENDITURES:

\$1,202,001.20

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$135,000.00

TOTAL OTHER FINANCING USES:

\$135,000.00

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

\$1,337,001.20

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

Fund Types

Descriptions/Fund Source

4303-0

REVENUES:

3000-5999: Federal Sources	\$3,600.00
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TOTAL REVENUES:

\$3,600.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$3,000.00
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200-299: Employee Benefits	\$600.00
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Total Instructional Support Services	\$3,600.00
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TOTAL EXPENDITURES:

\$3,600.00

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

\$3,600.00

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
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5101-0
REVENUES:	
3000-5999: Federal Sources	\$844,619.20
6000-7999: Local Sources	\$219,120.97
8000-8999: Other Sources	\$33,191.34
TOTAL REVENUES:	\$1,096,931.51
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$358,116.11
200-299: Employee Benefits	\$187,346.92
300-399: Purchased Services	\$22,070.00
400-499: Materials & Supplies	\$701,664.72
500-599: Capital Outlay	\$11,986.00
Total Auxiliary Services	\$1,281,183.75
TOTAL EXPENDITURES:	\$1,281,183.75
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$141,738.96
TOTAL OTHER FINANCING SOURCES:	\$141,738.96
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$72,354.49
TOTAL OTHER FINANCING USES:	\$72,354.49
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,211,799.28
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$114,867.77)
BEGINNING FUND BALANCE - OCT. 1:	\$395,938.14
ENDING FUND BALANCE - SEPT. 30:	\$281,070.37

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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, 2023

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5170-0
REVENUES:	
3000-5999: Federal Sources	\$19,355.35
6000-7999: Local Sources	\$11.00
TOTAL REVENUES:	\$19,366.35
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$14,382.00
200-299: Employee Benefits	\$2,415.47
400-499: Materials & Supplies	\$8,797.20
Total Other Expenditures	\$25,594.67
TOTAL EXPENDITURES:	\$25,594.67
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,558.99
TOTAL OTHER FINANCING USES:	\$1,558.99
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$27,153.66
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$7,787.31)
BEGINNING FUND BALANCE - OCT. 1:	\$170,178.84
ENDING FUND BALANCE - SEPT. 30:	\$162,391.53

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5320-0

REVENUES:

3000-5999: Federal Sources	\$55,604.11
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TOTAL REVENUES:

\$55,604.11

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services	\$6,912.91
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200-299: Employee Benefits	\$6,043.51
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400-499: Materials & Supplies	\$22,833.71
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Total Auxiliary Services	\$35,790.13
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TOTAL EXPENDITURES:

\$35,790.13

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

\$35,790.13

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

\$19,813.98

BEGINNING FUND BALANCE - OCT. 1:

\$6,978.61

ENDING FUND BALANCE - SEPT. 30:

\$26,792.59

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5990-0
REVENUES:	
3000-5999: Federal Sources	\$1,200.00
TOTAL REVENUES:	\$1,200.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$1,000.00
200-299: Employee Benefits	\$200.00
Total Instructional Support Services	\$1,200.00
TOTAL EXPENDITURES:	\$1,200.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,200.00
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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$436,454.53

TOTAL REVENUES:

\$436,454.53

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$43,751.36

400-499: Materials & Supplies \$121,321.21

500-599: Capital Outlay \$219.00

600-899: Other Objects \$767.70

Total Instructional Services

\$166,059.27

2000-2999: Instructional Support Services

300-399: Purchased Services \$66,994.79

400-499: Materials & Supplies \$70,925.96

600-899: Other Objects \$17,582.41

Total Instructional Support Services

\$155,503.16

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$2,315.00

400-499: Materials & Supplies \$2,840.60

Total Operations & Maintenance Services

\$5,155.60

4000-4999: Auxiliary Services

300-399: Purchased Services \$4,314.05

Total Auxiliary Services

\$4,314.05

9000-9899: Other Expenditures

400-499: Materials & Supplies \$146,121.24

600-899: Other Objects \$2,175.50

Total Other Expenditures

\$148,296.74

TOTAL EXPENDITURES:

\$479,328.82

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$93,558.76

TOTAL OTHER FINANCING SOURCES:

\$93,558.76

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$2,300.80

920-929: Transfers Out \$32,468.22

TOTAL OTHER FINANCING USES:

\$34,769.02

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

\$420,539.08

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

\$15,915.45

BEGINNING FUND BALANCE - OCT. 1:

\$295,413.43

ENDING FUND BALANCE - SEPT. 30:

\$311,328.88

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

EXPENDITURES:

6000-6999: General Administrative Services

600-899: Other Objects

\$2,997.12

Total General Administrative Services

\$2,997.12

TOTAL EXPENDITURES:

\$2,997.12

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources

\$2,997.12

TOTAL OTHER FINANCING SOURCES:

\$2,997.12

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:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	6310-0
REVENUES:	
6000-7999: Local Sources	\$10,433.83
TOTAL REVENUES:	\$10,433.83
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$629,610.07
TOTAL OTHER FINANCING SOURCES:	\$629,610.07
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$628,582.50
TOTAL OTHER FINANCING USES:	\$628,582.50
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$1,027.57)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$11,461.40
BEGINNING FUND BALANCE - OCT. 1:	\$238,757.83
ENDING FUND BALANCE - SEPT. 30:	\$250,219.23

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	9116-0
REVENUES:	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$9,534.00
TOTAL REVENUES:	\$36,042.75
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$6,993.30
TOTAL OTHER FINANCING USES:	\$6,993.30
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,993.30
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$29,049.45
BEGINNING FUND BALANCE - OCT. 1:	\$262,287.31
ENDING FUND BALANCE - SEPT. 30:	\$291,336.76

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	1320-0
REVENUES:	
1000-2999: State Sources	\$83,391.00
TOTAL REVENUES:	\$83,391.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$83,391.00
TOTAL OTHER FINANCING USES:	\$83,391.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$83,391.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$24,776.17
ENDING FUND BALANCE - SEPT. 30:	\$24,776.17

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Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-14

Fund Types Descriptions/Fund Source	2120-0
REVENUES:	
1000-2999: State Sources	\$335,262.64
TOTAL REVENUES:	\$335,262.64
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$119,017.36
Total Operations & Maintenance Services	\$119,017.36
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$75,079.74
Total Capital Outlay	\$75,079.74
TOTAL EXPENDITURES:	\$194,097.10
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$25,606.62
TOTAL OTHER FINANCING USES:	\$25,606.62
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$219,703.72
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$115,558.92
BEGINNING FUND BALANCE - OCT. 1:	\$639,867.86
ENDING FUND BALANCE - SEPT. 30:	\$755,426.78

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2130-0
REVENUES:	
1000-2999: State Sources	\$933.00
TOTAL REVENUES:	\$933.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$933.00
Total Operations & Maintenance Services	\$933.00
TOTAL EXPENDITURES:	\$933.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$933.00
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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2210-0

REVENUES:

1000-2999: State Sources	\$674,247.38
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TOTAL REVENUES:

\$674,247.38

EXPENDITURES:

7000-7999: Capital Outlay

300-399: Purchased Services	\$126,483.08
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500-599: Capital Outlay	\$547,764.30
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Total Capital Outlay	\$674,247.38
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TOTAL EXPENDITURES:

\$674,247.38

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

\$674,247.38

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	6310-0
REVENUES:	
6000-7999: Local Sources	\$302,259.28
TOTAL REVENUES:	\$302,259.28
OTHER FINANCING USES:	
920-929: Transfers Out	\$302,196.00
TOTAL OTHER FINANCING USES:	\$302,196.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$302,196.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$63.28
BEGINNING FUND BALANCE - OCT. 1:	\$20.85
ENDING FUND BALANCE - SEPT. 30:	\$84.13

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, 2023

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8410-0
REVENUES:	
1000-2999: State Sources	\$24,633.61
TOTAL REVENUES:	\$24,633.61
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$24,633.61
TOTAL OTHER FINANCING USES:	\$24,633.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$24,633.61
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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8411-0
REVENUES:	
1000-2999: State Sources	\$8,953.00
TOTAL REVENUES:	\$8,953.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$8,953.00
Total Operations & Maintenance Services	\$8,953.00
TOTAL EXPENDITURES:	\$8,953.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$8,953.00
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 - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023**

180 - *Opp City Board of Education*

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$613,439.71

TOTAL REVENUES: \$613,439.71

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$29,808.50

400-499: Materials & Supplies \$66,511.38

500-599: Capital Outlay \$7,000.00

600-899: Other Objects \$7,819.00

Total Instructional Services \$111,138.88

2000-2999: Instructional Support Services

300-399: Purchased Services \$50,213.77

400-499: Materials & Supplies \$90,456.57

600-899: Other Objects \$48,244.51

Total Instructional Support Services \$188,914.85

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$10,534.77

400-499: Materials & Supplies \$1,095.84

Total Operations & Maintenance Services \$11,630.61

4000-4999: Auxiliary Services

300-399: Purchased Services \$787.33

Total Auxiliary Services \$787.33

9000-9899: Other Expenditures

400-499: Materials & Supplies \$151,104.68

600-899: Other Objects \$8,184.00

Total Other Expenditures \$159,288.68

TOTAL EXPENDITURES: \$471,760.35

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$1,531.34

TOTAL OTHER FINANCING SOURCES: \$1,531.34

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$95.00

920-929: Transfers Out \$27,777.84

TOTAL OTHER FINANCING USES: \$27,872.84

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$498,101.85

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$115,337.86

BEGINNING FUND BALANCE - OCT. 1: \$235,913.66

ENDING FUND BALANCE - SEPT. 30: \$351,251.52

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, 2023

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:	\$29,859,104.41
ENDING FUND BALANCE - SEPT. 30:	\$29,859,104.41