

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**1110-0**

**REVENUES:**

1000-2999: State Sources \$7,752,174.00

6000-7999: Local Sources \$482,760.00

**TOTAL REVENUES: \$8,234,934.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$4,100,633.41

200-299: Employee Benefits \$1,503,392.30

300-399: Purchased Services \$4,296.52

400-499: Materials & Supplies \$208,903.18

**Total Instructional Services \$5,817,225.41**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$964,912.06

200-299: Employee Benefits \$331,369.99

300-399: Purchased Services \$5,109.86

400-499: Materials & Supplies \$13,035.82

600-899: Other Objects \$1,625.00

**Total Instructional Support Services \$1,316,052.73**

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

001-199: Personal Services \$316,283.97

200-299: Employee Benefits \$154,956.63

**Total Operations & Maintenance Services \$471,240.60**

**6000-6999: General Administrative Services**

001-199: Personal Services \$218,423.25

200-299: Employee Benefits \$71,967.90

**Total General Administrative Services \$290,391.15**

**9000-9899: Other Expenditures**

001-199: Personal Services \$64,983.99

200-299: Employee Benefits \$39,517.20

**Total Other Expenditures \$104,501.19**

**TOTAL EXPENDITURES: \$7,999,411.08**

**OTHER FINANCING USES:**

920-929: Transfers Out \$235,522.92

**TOTAL OTHER FINANCING USES: \$235,522.92**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$8,234,934.00**

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1131-0

**REVENUES:**

1000-2999: State Sources \$243,628.00

**TOTAL REVENUES:**

**\$243,628.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$179,992.29

200-299: Employee Benefits \$63,635.71

**Total Instructional Services \$243,628.00**

**TOTAL EXPENDITURES:**

**\$243,628.00**

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

**\$243,628.00**

**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, 2022**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1132-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$208,105.77
<b>TOTAL REVENUES:</b>	<b>\$208,105.77</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$174,035.24
200-299: Employee Benefits	\$34,070.53
<b>Total Instructional Services</b>	<b>\$208,105.77</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$208,105.77</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$208,105.77</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**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources \$121,912.00

**TOTAL REVENUES:**

**\$121,912.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$78,713.56

200-299: Employee Benefits \$35,426.82

300-399: Purchased Services \$1,448.54

400-499: Materials & Supplies \$5,828.08

600-899: Other Objects \$495.00

**Total Instructional Support Services \$121,912.00**

**TOTAL EXPENDITURES:**

**\$121,912.00**

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

**\$121,912.00**

**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 - General Fund Type**  
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**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources	\$60,966.00
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**TOTAL REVENUES:**

**\$60,966.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$45,992.75
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200-299: Employee Benefits	\$14,973.25
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Total General Administrative Services	\$60,966.00
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**TOTAL EXPENDITURES:**

**\$60,966.00**

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

**\$60,966.00**

**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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**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1222-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$12,713.00
<b>TOTAL REVENUES:</b>	<b>\$12,713.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$12,713.00
<b>Total Instructional Services</b>	<b>\$12,713.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,713.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$12,713.00</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**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1227-0

**REVENUES:**

1000-2999: State Sources	\$10,000.00
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**TOTAL REVENUES:**

**\$10,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$8,340.00
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200-299: Employee Benefits	\$1,660.00
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Total Instructional Services	\$10,000.00
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**TOTAL EXPENDITURES:**

**\$10,000.00**

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

**\$10,000.00**

**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	1230-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$80,000.00
<b>TOTAL REVENUES:</b>	<b>\$80,000.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$58,750.19
200-299: Employee Benefits	\$21,249.81
<b>Total Instructional Services</b>	<b>\$80,000.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$80,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$80,000.00</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>



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Fund Types	
Descriptions/Fund Source	1252-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$2,147.00
<b>TOTAL REVENUES:</b>	<b>\$2,147.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,993.00
200-299: Employee Benefits	\$154.00
<b>Total Instructional Services</b>	<b>\$2,147.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,147.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,147.00</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**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1262-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$4,472.00
<b>TOTAL REVENUES:</b>	<b>\$4,472.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
300-399: Purchased Services	\$2,236.00
<b>Total Instructional Services</b>	<b>\$2,236.00</b>
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$2,236.00
<b>Total Instructional Support Services</b>	<b>\$2,236.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,472.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,472.00</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**  
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**Governmental - General Fund Type**  
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Fund Types	
Descriptions/Fund Source	1273-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$13,000.00
<b>TOTAL REVENUES:</b>	<b>\$13,000.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
600-899: Other Objects	\$7,500.00
<b>Total Instructional Services</b>	<b>\$7,500.00</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$5,500.00
<b>Total Instructional Support Services</b>	<b>\$5,500.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$13,000.00</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**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$6,782.00
<b>TOTAL REVENUES:</b>	<b>\$6,782.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$1,280.00
200-299: Employee Benefits	\$243.20
300-399: Purchased Services	\$624.00
400-499: Materials & Supplies	\$3,538.99
<b>Total Instructional Services</b>	<b>\$5,686.19</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$342.81
600-899: Other Objects	\$375.00
<b>Total Instructional Support Services</b>	<b>\$717.81</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$378.00
<b>Total Auxiliary Services</b>	<b>\$378.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,782.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$6,782.00</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**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

**REVENUES:**

1000-2999: State Sources \$2,400.00

**TOTAL REVENUES: \$2,400.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$2,010.00

200-299: Employee Benefits \$390.00

**Total Instructional Support Services \$2,400.00**

**TOTAL EXPENDITURES: \$2,400.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,400.00**

**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 - General Fund Type**  
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-0

**REVENUES:**

1000-2999: State Sources \$25,000.00

**TOTAL REVENUES: \$25,000.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$1,432.71

600-899: Other Objects \$17,825.00

**Total General Administrative Services \$19,257.71**

**TOTAL EXPENDITURES: \$19,257.71**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$19,257.71**

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

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

**ENDING FUND BALANCE - SEPT. 30: \$5,742.29**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

**REVENUES:**

1000-2999: State Sources \$494,041.00

**TOTAL REVENUES:**

**\$494,041.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$275,730.53

200-299: Employee Benefits \$161,147.28

300-399: Purchased Services \$22,410.45

400-499: Materials & Supplies \$34,682.90

600-899: Other Objects \$69.84

**Total Auxiliary Services**

**\$494,041.00**

**TOTAL EXPENDITURES:**

**\$494,041.00**

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

**\$494,041.00**

**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

1410-0

**REVENUES:**

1000-2999: State Sources \$35,298.00

**TOTAL REVENUES:**

**\$35,298.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$21,363.47

200-299: Employee Benefits \$13,869.53

400-499: Materials & Supplies \$65.00

**Total Instructional Services \$35,298.00**

**TOTAL EXPENDITURES:**

**\$35,298.00**

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

**\$35,298.00**

**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

1520-0

**REVENUES:**

1000-2999: State Sources \$35,347.00

**TOTAL REVENUES: \$35,347.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$26,098.21

200-299: Employee Benefits \$9,248.79

**Total Other Expenditures \$35,347.00**

**TOTAL EXPENDITURES: \$35,347.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$35,347.00**

**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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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources	\$286,436.00
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**TOTAL REVENUES:**

**\$286,436.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services	\$194,166.20
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200-299: Employee Benefits	\$67,591.37
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400-499: Materials & Supplies	\$1,041.58
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600-899: Other Objects	\$1,834.20
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**Total Other Expenditures**

**\$264,633.35**

**TOTAL EXPENDITURES:**

**\$264,633.35**

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

**\$264,633.35**

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

**\$21,802.65**

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

**\$13,410.39**

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

**\$35,213.04**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2022**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

**REVENUES:**

1000-2999: State Sources \$347,799.00

**TOTAL REVENUES:**

**\$347,799.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$175,370.90

**Total Instructional Services**

**\$175,370.90**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$2,828.48

**Total Instructional Support Services**

**\$2,828.48**

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

300-399: Purchased Services \$73,242.00

400-499: Materials & Supplies \$20,716.69

**Total Operations & Maintenance Services**

**\$93,958.69**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$4,560.06

**Total General Administrative Services**

**\$4,560.06**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$13,395.11

**Total Capital Outlay**

**\$13,395.11**

**TOTAL EXPENDITURES:**

**\$290,113.24**

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

**\$290,113.24**

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

**\$57,685.76**

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

**\$354,313.00**

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

**\$411,998.76**

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

**REVENUES:**

1000-2999: State Sources \$31,500.00

**TOTAL REVENUES:**

**\$31,500.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$31,500.00

**Total Instructional Support Services \$31,500.00**

**TOTAL EXPENDITURES:**

**\$31,500.00**

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

**\$31,500.00**

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2241-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$195,389.04
<b>TOTAL REVENUES:</b>	<b>\$195,389.04</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$121,244.53
200-299: Employee Benefits	\$61,454.21
<b>Total Instructional Services</b>	<b>\$182,698.74</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$12,690.30
<b>Total Instructional Support Services</b>	<b>\$12,690.30</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$195,389.04</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$195,389.04</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, 2022**

*180 - Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2259-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$162.03
<b>TOTAL REVENUES:</b>	<b>\$162.03</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$162.03
<b>Total Instructional Support Services</b>	<b>\$162.03</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$162.03</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$162.03</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	5310-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$420.00
<b>TOTAL REVENUES:</b>	<b>\$420.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$373.41
<b>Total Instructional Services</b>	<b>\$373.41</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$373.41</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$373.41</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$46.59</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$46.59</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

1000-2999: State Sources	\$16,770.00
6000-7999: Local Sources	\$2,317,949.94
8000-8999: Other Sources	\$55,386.20

**TOTAL REVENUES:**

**\$2,390,106.14**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$262,168.43
200-299: Employee Benefits	\$44,160.77
300-399: Purchased Services	\$17,240.51
400-499: Materials & Supplies	\$41,457.37
500-599: Capital Outlay	\$5,621.00
600-899: Other Objects	\$10,626.10

**Total Instructional Services**

**\$381,274.18**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$127,149.39
200-299: Employee Benefits	\$50,531.33
300-399: Purchased Services	\$85,170.10
400-499: Materials & Supplies	\$14,708.33
600-899: Other Objects	\$20,695.45

**Total Instructional Support Services**

**\$298,254.60**

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

001-199: Personal Services	\$51,916.04
200-299: Employee Benefits	\$15,376.33
300-399: Purchased Services	\$472,004.42
400-499: Materials & Supplies	\$80,763.30
600-899: Other Objects	\$16,561.05

**Total Operations & Maintenance Services**

**\$636,621.14**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$10,701.37
200-299: Employee Benefits	\$969.13
300-399: Purchased Services	\$30,619.88
400-499: Materials & Supplies	\$5,483.92

**Total Auxiliary Services**

**\$47,774.30**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$259,926.31
200-299: Employee Benefits	\$65,982.04
300-399: Purchased Services	\$142,074.96
400-499: Materials & Supplies	\$20,883.40
500-599: Capital Outlay	\$20,316.00



**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, 2022**

**180 - Opp City Board of Education**

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

600-899: Other Objects	\$27,004.69
<b>Total General Administrative Services</b>	<b>\$536,187.40</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$8,039.58
200-299: Employee Benefits	\$1,279.53
300-399: Purchased Services	\$2,684.35
400-499: Materials & Supplies	\$167.70
<b>Total Other Expenditures</b>	<b>\$12,171.16</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,912,282.78</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$234,032.98
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$234,032.98</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$51,871.23
920-929: Transfers Out	\$348,966.03
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$400,837.26</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,079,087.06</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$311,019.08</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$2,862,044.64</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$3,173,063.72</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6690-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$22,500.00
<b>TOTAL REVENUES:</b>	<b>\$22,500.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$441.64
<b>Total Instructional Support Services</b>	<b>\$441.64</b>
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$2,447.50
<b>Total Operations &amp; Maintenance Services</b>	<b>\$2,447.50</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,889.14</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,889.14</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$19,610.86</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$2,874.40</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$22,485.26</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, 2022**

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

\$31.00

Total Instructional Support Services

\$31.00

**TOTAL EXPENDITURES:**

\$31.00

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

\$31.00

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

(\$31.00)

BEGINNING FUND BALANCE - OCT. 1:

\$1,636.02

ENDING FUND BALANCE - SEPT. 30:

\$1,605.02

**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, 2022**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8995-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$19,738.72
<b>TOTAL REVENUES:</b>	<b>\$19,738.72</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$21,118.29
<b>Total Auxiliary Services</b>	<b>\$21,118.29</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,118.29</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$21,118.29</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$1,379.57)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$1,379.57</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8996-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$2,633.85
<b>TOTAL REVENUES:</b>	<b>\$2,633.85</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$2,633.85
Total Auxiliary Services	\$2,633.85
<b>TOTAL EXPENDITURES:</b>	<b>\$2,633.85</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,633.85</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3210-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$295,731.42
<b>TOTAL REVENUES:</b>	<b>\$295,731.42</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$135,611.26
200-299: Employee Benefits	\$58,351.49
300-399: Purchased Services	\$1,001.49
400-499: Materials & Supplies	\$9,019.87
<b>Total Instructional Services</b>	<b>\$203,984.11</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$13,260.37
400-499: Materials & Supplies	\$6,048.45
600-899: Other Objects	\$1,350.00
<b>Total Instructional Support Services</b>	<b>\$20,658.82</b>
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$48,820.77
200-299: Employee Benefits	\$16,145.07
300-399: Purchased Services	\$3,057.90
400-499: Materials & Supplies	\$222.75
600-899: Other Objects	\$2,842.00
<b>Total General Administrative Services</b>	<b>\$71,088.49</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$295,731.42</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$295,731.42</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3220-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$18,361.00
<b>TOTAL REVENUES:</b>	<b>\$18,361.00</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$13,350.85
200-299: Employee Benefits	\$5,010.15
<b>Total Other Expenditures</b>	<b>\$18,361.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,361.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$18,361.00</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, 2022**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3310-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$22,512.00
<b>TOTAL REVENUES:</b>	<b>\$22,512.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$8,746.55
400-499: Materials & Supplies	\$10,814.01
<b>Total Instructional Services</b>	<b>\$19,560.56</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$826.44
600-899: Other Objects	\$1,000.00
<b>Total Instructional Support Services</b>	<b>\$1,826.44</b>
<b>6000-6999: General Administrative Services</b>	
300-399: Purchased Services	\$800.00
600-899: Other Objects	\$325.00
<b>Total General Administrative Services</b>	<b>\$1,125.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$22,512.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$22,512.00</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**  
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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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$2,172.00
<b>TOTAL REVENUES:</b>	<b>\$2,172.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$2,172.00
<b>Total Instructional Support Services</b>	<b>\$2,172.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,172.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,172.00</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

**REVENUES:**

3000-5999: Federal Sources \$548,059.71

**TOTAL REVENUES:**

**\$548,059.71**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$220,703.97

200-299: Employee Benefits \$68,334.56

300-399: Purchased Services \$17,933.80

400-499: Materials & Supplies \$60,122.26

**Total Instructional Services**

**\$367,094.59**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$73,115.28

200-299: Employee Benefits \$35,741.58

300-399: Purchased Services \$57.71

400-499: Materials & Supplies \$839.25

**Total Instructional Support Services**

**\$109,753.82**

**6000-6999: General Administrative Services**

001-199: Personal Services \$52,256.85

200-299: Employee Benefits \$15,984.41

300-399: Purchased Services \$2,116.04

600-899: Other Objects \$854.00

**Total General Administrative Services**

**\$71,211.30**

**TOTAL EXPENDITURES:**

**\$548,059.71**

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

**\$548,059.71**

**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 - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

*180 - Opp City Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**4110-1**

**REVENUES:**

3000-5999: Federal Sources	\$142,925.60
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**TOTAL REVENUES:**

**\$142,925.60**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies	\$142,925.60
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**Total Instructional Services**

**\$142,925.60**

**TOTAL EXPENDITURES:**

**\$142,925.60**

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

**\$142,925.60**

**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, 2022**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4130-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$52,533.27
<b>TOTAL REVENUES:</b>	<b>\$52,533.27</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
200-299: Employee Benefits	\$41,537.00
300-399: Purchased Services	\$5,781.27
600-899: Other Objects	\$5,215.00
<b>Total Instructional Support Services</b>	<b>\$52,533.27</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$52,533.27</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$52,533.27</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>

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Fund Types	
Descriptions/Fund Source	4160-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$40,535.00
<b>TOTAL REVENUES:</b>	<b>\$40,535.00</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$40,535.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$40,535.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$40,535.00</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>

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Fund Types

Descriptions/Fund Source

4180-0

**REVENUES:**

3000-5999: Federal Sources \$22,659.77

**TOTAL REVENUES: \$22,659.77**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,985.33

400-499: Materials & Supplies \$30,287.00

**Total Instructional Services \$32,272.33**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$28,716.96

200-299: Employee Benefits \$2,205.48

**Total Instructional Support Services \$30,922.44**

**TOTAL EXPENDITURES: \$63,194.77**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$40,535.00

**TOTAL OTHER FINANCING SOURCES: \$40,535.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$22,659.77**

**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	4286-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$4,808.63
<b>TOTAL REVENUES:</b>	<b>\$4,808.63</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$1,858.14
<b>Total Instructional Services</b>	<b>\$1,858.14</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$456.10
<b>Total Instructional Support Services</b>	<b>\$456.10</b>
6000-6999: General Administrative Services	
400-499: Materials & Supplies	\$747.00
<b>Total General Administrative Services</b>	<b>\$747.00</b>
9000-9899: Other Expenditures	
001-199: Personal Services	\$1,460.00
200-299: Employee Benefits	\$287.39
<b>Total Other Expenditures</b>	<b>\$1,747.39</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,808.63</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,808.63</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>

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Fund Types	
Descriptions/Fund Source	4287-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$1,507.01
<b>TOTAL REVENUES:</b>	<b>\$1,507.01</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
300-399: Purchased Services	\$400.99
400-499: Materials & Supplies	\$1,106.02
<b>Total Other Expenditures</b>	<b>\$1,507.01</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,507.01</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,507.01</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>



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Fund Types	
Descriptions/Fund Source	4290-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$175,245.63
<b>TOTAL REVENUES:</b>	<b>\$175,245.63</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$119,655.15
200-299: Employee Benefits	\$41,933.39
300-399: Purchased Services	\$885.60
<b>Total Instructional Services</b>	<b>\$162,474.14</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$162,474.14</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$12,771.49
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$12,771.49</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$175,245.63</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>

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Fund Types Descriptions/Fund Source	4295-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$103,020.46
<b>TOTAL REVENUES:</b>	<b>\$103,020.46</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$45,135.00
200-299: Employee Benefits	\$7,729.00
300-399: Purchased Services	\$1,018.75
<b>Total Instructional Services</b>	<b>\$53,882.75</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$8,472.50
200-299: Employee Benefits	\$648.21
<b>Total Instructional Support Services</b>	<b>\$9,120.71</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$32,875.25
200-299: Employee Benefits	\$6,522.04
400-499: Materials & Supplies	\$619.71
<b>Total Other Expenditures</b>	<b>\$40,017.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$103,020.46</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$103,020.46</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>

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Fund Types	
Descriptions/Fund Source	4296-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$986,209.08
<b>TOTAL REVENUES:</b>	<b>\$986,209.08</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$154,654.79
200-299: Employee Benefits	\$66,665.37
300-399: Purchased Services	\$115,188.95
400-499: Materials & Supplies	\$113,301.17
<b>Total Instructional Services</b>	<b>\$449,810.28</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$21,507.40
200-299: Employee Benefits	\$3,908.40
300-399: Purchased Services	\$25,250.91
400-499: Materials & Supplies	\$5,502.70
<b>Total Instructional Support Services</b>	<b>\$56,169.41</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
001-199: Personal Services	\$26,405.04
200-299: Employee Benefits	\$14,522.76
400-499: Materials & Supplies	\$13,568.94
<b>Total Operations &amp; Maintenance Services</b>	<b>\$54,496.74</b>
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$3,093.88
200-299: Employee Benefits	\$614.22
300-399: Purchased Services	\$5,996.85
<b>Total Auxiliary Services</b>	<b>\$9,704.95</b>
<b>7000-7999: Capital Outlay</b>	
300-399: Purchased Services	\$3,915.00
500-599: Capital Outlay	\$329,612.70
<b>Total Capital Outlay</b>	<b>\$333,527.70</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$903,709.08</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$82,500.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$82,500.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$986,209.08</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>

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Fund Types

Descriptions/Fund Source

4297-0

**REVENUES:**

3000-5999: Federal Sources

\$34,637.47

**TOTAL REVENUES:**

**\$34,637.47**

**EXPENDITURES:**

1000-1999: Instructional Services

300-399: Purchased Services

\$5,789.00

**Total Instructional Services**

**\$5,789.00**

2000-2999: Instructional Support Services

001-199: Personal Services

\$12,568.75

200-299: Employee Benefits

\$2,457.22

300-399: Purchased Services

\$13,822.50

**Total Instructional Support Services**

**\$28,848.47**

**TOTAL EXPENDITURES:**

**\$34,637.47**

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

**\$34,637.47**

**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**

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**Fund Types**

**Descriptions/Fund Source**

**4298-0**

**REVENUES:**

3000-5999: Federal Sources \$2,365,257.87

**TOTAL REVENUES:**

**\$2,365,257.87**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$236,569.41

200-299: Employee Benefits \$87,630.19

300-399: Purchased Services \$142.98

**Total Instructional Services**

**\$324,342.58**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$4,893.50

200-299: Employee Benefits \$961.99

300-399: Purchased Services \$2,068.00

**Total Instructional Support Services**

**\$7,923.49**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$2,865.56

200-299: Employee Benefits \$528.80

**Total Auxiliary Services**

**\$3,394.36**

**6000-6999: General Administrative Services**

001-199: Personal Services \$11,448.18

200-299: Employee Benefits \$3,229.36

**Total General Administrative Services**

**\$14,677.54**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$1,964,419.90

**Total Capital Outlay**

**\$1,964,419.90**

**TOTAL EXPENDITURES:**

**\$2,314,757.87**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$50,500.00

**TOTAL OTHER FINANCING USES:**

**\$50,500.00**

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

**\$2,365,257.87**

**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	4303-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$4,800.00
<b>TOTAL REVENUES:</b>	<b>\$4,800.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$4,000.00
200-299: Employee Benefits	\$800.00
<b>Total Instructional Support Services</b>	<b>\$4,800.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,800.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,800.00</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>

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Fund Types Descriptions/Fund Source	5101-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$1,044,060.91
6000-7999: Local Sources	\$108,119.80
8000-8999: Other Sources	\$22,560.02
<b>TOTAL REVENUES:</b>	<b>\$1,174,740.73</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$335,365.84
200-299: Employee Benefits	\$174,311.95
300-399: Purchased Services	\$19,134.77
400-499: Materials & Supplies	\$623,392.76
600-899: Other Objects	\$23.65
<b>Total Auxiliary Services</b>	<b>\$1,152,228.97</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,152,228.97</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$162,022.92
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$162,022.92</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$67,454.50
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$67,454.50</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,057,660.55</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$117,080.18</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$278,701.26</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$395,781.44</b>

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Fund Types Descriptions/Fund Source	5170-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$11,410.17
6000-7999: Local Sources	\$2.50
<b>TOTAL REVENUES:</b>	<b>\$11,412.67</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$7,818.00
200-299: Employee Benefits	\$1,241.64
400-499: Materials & Supplies	\$5,403.55
<b>Total Other Expenditures</b>	<b>\$14,463.19</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$14,463.19</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,526.55
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,526.55</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$15,989.74</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$4,577.07)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$174,755.91</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$170,178.84</b>



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Fund Types	
Descriptions/Fund Source	5320-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$49,624.28
<b>TOTAL REVENUES:</b>	<b>\$49,624.28</b>
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$9,512.16
200-299: Employee Benefits	\$10,494.55
400-499: Materials & Supplies	\$22,482.26
<b>Total Auxiliary Services</b>	<b>\$42,488.97</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$42,488.97</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$42,488.97</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$7,135.31</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$7,135.31</b>

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Fund Types Descriptions/Fund Source	7101-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$410,244.84
8000-8999: Other Sources	\$948.80
<b>TOTAL REVENUES:</b>	<b>\$411,193.64</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$31,257.57
400-499: Materials & Supplies	\$153,494.44
600-899: Other Objects	\$2,192.11
<b>Total Instructional Services</b>	<b>\$186,944.12</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$22,030.16
400-499: Materials & Supplies	\$74,436.00
600-899: Other Objects	\$14,363.20
<b>Total Instructional Support Services</b>	<b>\$110,829.36</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$1,899.50
400-499: Materials & Supplies	\$2,530.74
<b>Total Operations &amp; Maintenance Services</b>	<b>\$4,430.24</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$5,718.01
<b>Total Auxiliary Services</b>	<b>\$5,718.01</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$143,417.49
600-899: Other Objects	\$8,899.09
<b>Total Other Expenditures</b>	<b>\$152,316.58</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$460,238.31</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$160,164.22
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$160,164.22</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,592.93
920-929: Transfers Out	\$54,634.42
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$57,227.35</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$357,301.44</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$53,892.20</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$241,521.23</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$295,413.43</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types Descriptions/Fund Source	8992-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$9,600.00
<b>TOTAL REVENUES:</b>	<b>\$9,600.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$460.44
400-499: Materials & Supplies	\$466.81
600-899: Other Objects	\$357.27
<b>Total Instructional Services</b>	<b>\$1,284.52</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$1,681.06
400-499: Materials & Supplies	\$3,343.62
600-899: Other Objects	\$385.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$5,409.68</b>
<b>6000-6999: General Administrative Services</b>	
600-899: Other Objects	\$3,429.00
<b>Total General Administrative Services</b>	<b>\$3,429.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,123.20</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$10,123.20</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$523.20)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$523.20</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 - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6310-0

**REVENUES:**

6000-7999: Local Sources \$841.98

**TOTAL REVENUES: \$841.98**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$634,465.91

**TOTAL OTHER FINANCING SOURCES: \$634,465.91**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$629,532.50

**TOTAL OTHER FINANCING USES: \$629,532.50**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$4,933.41)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$5,775.39**

**BEGINNING FUND BALANCE - OCT. 1: \$232,982.44**

**ENDING FUND BALANCE - SEPT. 30: \$238,757.83**

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	9116-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$26,508.75
6000-7999: Local Sources	\$8,566.96
<b>TOTAL REVENUES:</b>	<b>\$35,075.71</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>\$28,082.41</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$234,204.90</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$262,287.31</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	1320-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$83,391.00
<b>TOTAL REVENUES:</b>	<b>\$83,391.00</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$83,391.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$83,391.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$83,391.00</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>\$24,776.17</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$24,776.17</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources \$257,779.85

**TOTAL REVENUES:**

**\$257,779.85**

**EXPENDITURES:**

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

600-899: Other Objects \$170,707.52

**Total Operations & Maintenance Services**

**\$170,707.52**

**7000-7999: Capital Outlay**

300-399: Purchased Services \$39,572.97

500-599: Capital Outlay \$174,176.82

**Total Capital Outlay**

**\$213,749.79**

**TOTAL EXPENDITURES:**

**\$384,457.31**

**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:**

**\$410,063.93**

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

**(\$152,284.08)**

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

**\$792,151.94**

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

**\$639,867.86**

**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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2130-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$896.00
<b>TOTAL REVENUES:</b>	<b>\$896.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$896.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$896.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$896.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$896.00</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	6310-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$302,312.32
<b>TOTAL REVENUES:</b>	<b>\$302,312.32</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$302,306.63
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$302,306.63</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$302,306.63</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$5.69</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$15.16</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$20.85</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, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8410-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$95,660.40
<b>TOTAL REVENUES:</b>	<b>\$95,660.40</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$95,660.40
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$95,660.40</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$95,660.40</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 - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8411-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$7,097.00
<b>TOTAL REVENUES:</b>	<b>\$7,097.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$7,097.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$7,097.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,097.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,097.00</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 - Expendable Trust Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2022**

**180 - Opp City Board of Education**

**Exhibit C-II-32**

Fund Types Descriptions/Fund Source	7501-0
<b>REVENUES:</b>	
<b>6000-7999: Local Sources</b>	\$427,113.37
<b>TOTAL REVENUES:</b>	<b>\$427,113.37</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$20,007.59
400-499: Materials & Supplies	\$75,538.11
<b>Total Instructional Services</b>	<b>\$95,545.70</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$55,419.54
400-499: Materials & Supplies	\$60,059.82
600-899: Other Objects	\$36,668.45
<b>Total Instructional Support Services</b>	<b>\$152,147.81</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$160.00
400-499: Materials & Supplies	\$391.55
500-599: Capital Outlay	\$10,000.00
600-899: Other Objects	\$8,480.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$19,031.55</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$6,974.50
<b>Total Auxiliary Services</b>	<b>\$6,974.50</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$134,569.24
600-899: Other Objects	\$12,205.53
<b>Total Other Expenditures</b>	<b>\$146,774.77</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$420,474.33</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	\$7,266.87
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$7,266.87</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$954.00
920-929: Transfers Out	\$22,489.92
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$23,443.92</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$436,651.38</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$9,538.01)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$245,451.67</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$235,913.66</b>

**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, 2022**

*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:	\$27,984,797.38
ENDING FUND BALANCE - SEPT. 30:	\$27,984,797.38