

**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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**1110-0**

**REVENUES:**

1000-2999: State Sources \$7,170,566.00

6000-7999: Local Sources \$429,860.00

**TOTAL REVENUES: \$7,600,426.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,844,000.23

200-299: Employee Benefits \$1,491,108.46

400-499: Materials & Supplies \$53,623.15

**Total Instructional Services \$5,388,731.84**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$854,284.82

200-299: Employee Benefits \$307,132.17

300-399: Purchased Services \$1,942.71

400-499: Materials & Supplies \$2,600.84

**Total Instructional Support Services \$1,165,960.54**

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

001-199: Personal Services \$336,665.39

200-299: Employee Benefits \$169,341.13

300-399: Purchased Services \$17,694.19

**Total Operations & Maintenance Services \$523,700.71**

**6000-6999: General Administrative Services**

001-199: Personal Services \$185,532.72

200-299: Employee Benefits \$64,796.59

**Total General Administrative Services \$250,329.31**

**9000-9899: Other Expenditures**

001-199: Personal Services \$27,876.28

200-299: Employee Benefits \$18,701.23

**Total Other Expenditures \$46,577.51**

**TOTAL EXPENDITURES: \$7,375,299.91**

**OTHER FINANCING USES:**

920-929: Transfers Out \$225,126.09

**TOTAL OTHER FINANCING USES: \$225,126.09**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$7,600,426.00**

**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 - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2018**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources	\$103,238.00
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**TOTAL REVENUES:**

**\$103,238.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$67,473.56
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200-299: Employee Benefits	\$32,235.68
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300-399: Purchased Services	\$1,898.16
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400-499: Materials & Supplies	\$700.50
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600-899: Other Objects	\$930.10
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Total Instructional Support Services	\$103,238.00
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**TOTAL EXPENDITURES:**

**\$103,238.00**

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

**\$103,238.00**

**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 - General Fund Type**  
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**For Fiscal Year Ended September 30, 2018**

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Fund Types	
Descriptions/Fund Source	1221-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$42,711.00
<b>TOTAL REVENUES:</b>	<b>\$42,711.00</b>
<b>EXPENDITURES:</b>	
6000-6999: General Administrative Services	
001-199: Personal Services	\$31,875.92
200-299: Employee Benefits	\$10,835.08
<b>Total General Administrative Services</b>	<b>\$42,711.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$42,711.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$42,711.00</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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**For Fiscal Year Ended September 30, 2018**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1222-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$9,194.00
<b>TOTAL REVENUES:</b>	<b>\$9,194.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
300-399: Purchased Services	\$1,466.44
400-499: Materials & Supplies	\$7,727.56
<b>Total Instructional Services</b>	<b>\$9,194.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,194.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$9,194.00</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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**For Fiscal Year Ended September 30, 2018**

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Fund Types Descriptions/Fund Source	1230-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$80,000.00
<b>TOTAL REVENUES:</b>	<b>\$80,000.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$54,751.26
200-299: Employee Benefits	\$20,310.33
400-499: Materials & Supplies	\$1,980.30
<b>Total Instructional Services</b>	<b>\$77,041.89</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$1,678.11
600-899: Other Objects	\$1,280.00
<b>Total Instructional Support Services</b>	<b>\$2,958.11</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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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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Fund Types Descriptions/Fund Source	1252-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$608.00
<b>TOTAL REVENUES:</b>	<b>\$608.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$564.50
200-299: Employee Benefits	\$43.50
Total Instructional Services	<b>\$608.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$608.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$608.00</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	1275-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$4,327.00
<b>TOTAL REVENUES:</b>	<b>\$4,327.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$238.41
400-499: Materials & Supplies	\$2,965.52
<b>Total Instructional Services</b>	<b>\$3,203.93</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$153.00
200-299: Employee Benefits	\$28.62
300-399: Purchased Services	\$816.45
600-899: Other Objects	\$125.00
<b>Total Instructional Support Services</b>	<b>\$1,123.07</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,327.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,327.00</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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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

**REVENUES:**

1000-2999: State Sources	\$4,000.00
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<b>TOTAL REVENUES:</b>	<b>\$4,000.00</b>
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**EXPENDITURES:**

<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$3,335.00
200-299: Employee Benefits	\$665.00
<b>Total Instructional Support Services</b>	<b>\$4,000.00</b>

<b>TOTAL EXPENDITURES:</b>	<b>\$4,000.00</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,000.00</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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Fund Types	
Descriptions/Fund Source	1285-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$1,930.00
<b>TOTAL REVENUES:</b>	<b>\$1,930.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$26.10
<b>Total Instructional Services</b>	<b>\$26.10</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$1,138.90
600-899: Other Objects	\$765.00
<b>Total Instructional Support Services</b>	<b>\$1,903.90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,930.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,930.00</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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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1310-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$442,745.00
<b>TOTAL REVENUES:</b>	<b>\$442,745.00</b>
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$219,758.55
200-299: Employee Benefits	\$139,976.72
300-399: Purchased Services	\$33,308.16
400-499: Materials & Supplies	\$49,304.07
600-899: Other Objects	\$397.50
<b>Total Auxiliary Services</b>	<b>\$442,745.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$442,745.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$442,745.00</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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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1410-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$33,336.00
<b>TOTAL REVENUES:</b>	<b>\$33,336.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$22,719.12
200-299: Employee Benefits	\$10,616.88
Total Instructional Services	<b>\$33,336.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$33,336.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$33,336.00</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	1520-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$3,905.00
<b>TOTAL REVENUES:</b>	<b>\$3,905.00</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$2,372.56
200-299: Employee Benefits	\$1,532.44
Total Other Expenditures	<b>\$3,905.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,905.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$3,905.00</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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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1720-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$244,959.60
<b>TOTAL REVENUES:</b>	<b>\$244,959.60</b>
<b>EXPENDITURES:</b>	
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$119,231.40
200-299: Employee Benefits	\$46,473.22
300-399: Purchased Services	\$50.00
400-499: Materials & Supplies	\$359.30
<b>Total Other Expenditures</b>	<b>\$166,113.92</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$166,113.92</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$166,113.92</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$78,845.68</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$78,845.68</b>

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1765-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$68,184.00
<b>TOTAL REVENUES:</b>	<b>\$68,184.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$3,115.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$3,115.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,115.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$3,115.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$65,069.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$65,069.00</b>

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1810-9
<b>REVENUES:</b>	
1000-2999: State Sources	\$66,000.00
<b>TOTAL REVENUES:</b>	<b>\$66,000.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$66,000.00
<b>Total Instructional Support Services</b>	<b>\$66,000.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$66,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$66,000.00</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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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2241-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$102,143.47
<b>TOTAL REVENUES:</b>	<b>\$102,143.47</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$36,187.80
200-299: Employee Benefits	\$25,487.18
<b>Total Instructional Services</b>	<b>\$61,674.98</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$38,652.33
<b>Total Instructional Support Services</b>	<b>\$38,652.33</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$100,327.31</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,816.16
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,816.16</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$102,143.47</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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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2259-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$329.09
<b>TOTAL REVENUES:</b>	<b>\$329.09</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$329.09
<b>Total Instructional Support Services</b>	<b>\$329.09</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$329.09</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$329.09</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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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	5310-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$1,120.00
<b>TOTAL REVENUES:</b>	<b>\$1,120.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$1,120.00
<b>Total Instructional Support Services</b>	<b>\$1,120.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,120.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,120.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2018**

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**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

<b>1000-2999: State Sources</b>	\$13,007.00
<b>6000-7999: Local Sources</b>	\$1,702,505.06
<b>8000-8999: Other Sources</b>	\$27,466.93

**TOTAL REVENUES:**

**\$1,742,978.99**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$293,887.53
200-299: Employee Benefits	\$54,713.64
300-399: Purchased Services	\$17,452.17
400-499: Materials & Supplies	\$27,168.58
500-599: Capital Outlay	\$14,999.00
600-899: Other Objects	\$3,375.00

**Total Instructional Services**

**\$411,595.92**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$74,314.29
200-299: Employee Benefits	\$39,420.51
300-399: Purchased Services	\$50,051.42
400-499: Materials & Supplies	\$20,447.23
500-599: Capital Outlay	\$11,589.95
600-899: Other Objects	\$6,918.38

**Total Instructional Support Services**

**\$202,741.78**

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

001-199: Personal Services	\$6,706.00
200-299: Employee Benefits	\$744.45
300-399: Purchased Services	\$450,790.29
400-499: Materials & Supplies	\$101,545.31
500-599: Capital Outlay	\$7,493.50
600-899: Other Objects	\$2,519.00

**Total Operations & Maintenance Services**

**\$569,798.55**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$7,983.43
200-299: Employee Benefits	\$609.05
300-399: Purchased Services	\$13,361.33
400-499: Materials & Supplies	\$286.86
500-599: Capital Outlay	\$301,902.40

**Total Auxiliary Services**

**\$324,143.07**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$170,042.03
200-299: Employee Benefits	\$63,708.28

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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, 2018**

**180 - Opp City Board of Education**

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

300-399: Purchased Services	\$82,454.59
400-499: Materials & Supplies	\$9,835.36
600-899: Other Objects	\$16,270.20
<b>Total General Administrative Services</b>	<b>\$342,310.46</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$5,513.00
200-299: Employee Benefits	\$906.06
300-399: Purchased Services	\$1,351.16
400-499: Materials & Supplies	\$521.24
600-899: Other Objects	\$1,000.00
<b>Total Other Expenditures</b>	<b>\$9,291.46</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,859,881.24</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$430,499.87
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$430,499.87</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$49,862.55
920-929: Transfers Out	\$262,712.25
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$312,574.80</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,741,956.17</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$1,022.82</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$2,613,820.07</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$2,614,842.89</b>

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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
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180 - *Opp City Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6690-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$15,000.00
<b>TOTAL REVENUES:</b>	<b>\$15,000.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$3,176.35
<b>Total Instructional Support Services</b>	<b>\$3,176.35</b>
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$11,823.65
<b>Total Operations &amp; Maintenance Services</b>	<b>\$11,823.65</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$15,000.00</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>\$194.66</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$194.66</b>

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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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**by Fund Source**  
**For Fiscal Year Ended September 30, 2018**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies

\$189.75

Total Instructional Support Services

\$189.75

**TOTAL EXPENDITURES:**

\$189.75

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

\$189.75

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

(\$189.75)

BEGINNING FUND BALANCE - OCT. 1:

\$2,478.32

ENDING FUND BALANCE - SEPT. 30:

\$2,288.57

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2018**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8995-0
<b>REVENUES:</b>	
8000-8999: Other Sources	\$15,776.90
<b>TOTAL REVENUES:</b>	<b>\$15,776.90</b>
<b>EXPENDITURES:</b>	
<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$12,437.29
200-299: Employee Benefits	\$12,065.99
400-499: Materials & Supplies	\$1,565.63
<b>Total Auxiliary Services</b>	<b>\$26,068.91</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$26,068.91</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$26,068.91</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$10,292.01)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$32,167.96</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$21,875.95</b>

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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, 2018**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3210-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$312,927.75
<b>TOTAL REVENUES:</b>	<b>\$312,927.75</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$118,657.14
200-299: Employee Benefits	\$67,324.58
300-399: Purchased Services	\$926.65
400-499: Materials & Supplies	\$430.28
<b>Total Instructional Services</b>	<b>\$187,338.65</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$380.00
200-299: Employee Benefits	\$75.73
300-399: Purchased Services	\$63,083.89
400-499: Materials & Supplies	\$3,174.36
<b>Total Instructional Support Services</b>	<b>\$66,713.98</b>
<b>6000-6999: General Administrative Services</b>	
001-199: Personal Services	\$41,114.10
200-299: Employee Benefits	\$14,613.55
300-399: Purchased Services	\$2,268.47
600-899: Other Objects	\$879.00
<b>Total General Administrative Services</b>	<b>\$58,875.12</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$312,927.75</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$312,927.75</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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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2018**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3220-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$17,578.00
<b>TOTAL REVENUES:</b>	<b>\$17,578.00</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$12,656.58
200-299: Employee Benefits	\$4,921.42
<b>Total Other Expenditures</b>	<b>\$17,578.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,578.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$17,578.00</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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**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	3310-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$22,733.00
<b>TOTAL REVENUES:</b>	<b>\$22,733.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$22,733.00
Total Instructional Services	<b>\$22,733.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$22,733.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$22,733.00</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, 2018**

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Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

**REVENUES:**

**3000-5999: Federal Sources** \$632,941.20

**TOTAL REVENUES:**

**\$632,941.20**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$241,471.12

200-299: Employee Benefits \$81,182.63

300-399: Purchased Services \$35,644.57

400-499: Materials & Supplies \$72,063.43

**Total Instructional Services**

**\$430,361.75**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$67,091.71

200-299: Employee Benefits \$35,707.93

300-399: Purchased Services \$19,696.43

400-499: Materials & Supplies \$829.00

600-899: Other Objects \$1,869.00

**Total Instructional Support Services**

**\$125,194.07**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$2,440.00

200-299: Employee Benefits \$486.30

**Total Auxiliary Services**

**\$2,926.30**

**6000-6999: General Administrative Services**

001-199: Personal Services \$53,627.31

200-299: Employee Benefits \$17,240.84

300-399: Purchased Services \$2,317.45

400-499: Materials & Supplies \$100.48

600-899: Other Objects \$1,173.00

**Total General Administrative Services**

**\$74,459.08**

**TOTAL EXPENDITURES:**

**\$632,941.20**

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

**\$632,941.20**

**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	4110-1
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$21,497.98
<b>TOTAL REVENUES:</b>	<b>\$21,497.98</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$21,497.98
<b>Total Instructional Services</b>	<b>\$21,497.98</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,497.98</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$21,497.98</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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**Governmental - Special Revenue Fund Type**  
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4120-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$188,578.00
<b>TOTAL REVENUES:</b>	<b>\$188,578.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$155,226.04
<b>Total Instructional Services</b>	<b>\$155,226.04</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$33,351.96
<b>Total Instructional Support Services</b>	<b>\$33,351.96</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$188,578.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$188,578.00</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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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4130-0
<b>REVENUES:</b>	
<b>3000-5999: Federal Sources</b>	\$56,776.75
<b>TOTAL REVENUES:</b>	<b>\$56,776.75</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$27,785.57
200-299: Employee Benefits	\$11,330.62
<b>Total Instructional Services</b>	<b>\$39,116.19</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$4,228.78
200-299: Employee Benefits	\$762.73
300-399: Purchased Services	\$8,951.05
600-899: Other Objects	\$3,718.00
<b>Total Instructional Support Services</b>	<b>\$17,660.56</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$56,776.75</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$56,776.75</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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**Governmental - Special Revenue Fund Type**  
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Fund Types	
Descriptions/Fund Source	4160-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$15,561.00
<b>TOTAL REVENUES:</b>	<b>\$15,561.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$2,300.00
<b>Total Instructional Services</b>	<b>\$2,300.00</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$3,028.66
400-499: Materials & Supplies	\$9,889.72
600-899: Other Objects	\$342.62
<b>Total Instructional Support Services</b>	<b>\$13,261.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,561.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$15,561.00</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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**Governmental - Special Revenue Fund Type**  
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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4180-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$23,354.00
<b>TOTAL REVENUES:</b>	<b>\$23,354.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
300-399: Purchased Services	\$2,555.23
400-499: Materials & Supplies	\$20,798.77
<b>Total Instructional Services</b>	<b>\$23,354.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$23,354.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$23,354.00</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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**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, 2018**

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5101-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$544,068.46
6000-7999: Local Sources	\$268,365.20
8000-8999: Other Sources	\$36,041.64
<b>TOTAL REVENUES:</b>	<b>\$848,475.30</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$280,988.10
200-299: Employee Benefits	\$168,260.80
300-399: Purchased Services	\$22,469.47
400-499: Materials & Supplies	\$479,034.81
600-899: Other Objects	\$39.50
<b>Total Auxiliary Services</b>	<b>\$950,792.68</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$950,792.68</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$193,396.60
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$193,396.60</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$70,270.81
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$70,270.81</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$827,666.89</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$20,808.41</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$283,935.69</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$304,744.10</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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5320-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$52,755.48
<b>TOTAL REVENUES:</b>	<b>\$52,755.48</b>
<b>EXPENDITURES:</b>	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$15,179.62
200-299: Employee Benefits	\$12,065.03
400-499: Materials & Supplies	\$20,307.35
<b>Total Auxiliary Services</b>	<b>\$47,552.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$47,552.00</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$10,000.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$10,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$57,552.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$4,796.52)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$11,300.70</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$6,504.18</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, 2018**

**180 - Opp City Board of Education**

**Exhibit C-II-12**

Fund Types Descriptions/Fund Source	7101-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$329,916.70
8000-8999: Other Sources	\$221.24
<b>TOTAL REVENUES:</b>	<b>\$330,137.94</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$25,612.33
400-499: Materials & Supplies	\$97,540.42
600-899: Other Objects	\$1,327.00
<b>Total Instructional Services</b>	<b>\$124,479.75</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$24,386.13
400-499: Materials & Supplies	\$64,863.55
600-899: Other Objects	\$14,179.25
<b>Total Instructional Support Services</b>	<b>\$103,428.93</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$12,783.22
400-499: Materials & Supplies	\$4,076.39
<b>Total Operations &amp; Maintenance Services</b>	<b>\$16,859.61</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$5,598.22
<b>Total Auxiliary Services</b>	<b>\$5,598.22</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$113,608.29
600-899: Other Objects	\$21,214.53
<b>Total Other Expenditures</b>	<b>\$134,822.82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$385,189.33</b>
<b>OTHER FINANCING SOURCES:</b>	
9200-9299: Transfers In	\$77,338.73
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$77,338.73</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$253.00
920-929: Transfers Out	\$22,845.19
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$23,098.19</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$330,948.79</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$810.85)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$152,938.99</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$152,128.14</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, 2018**

**180 - Opp City Board of Education**

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**8992-0**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$295.40

400-499: Materials & Supplies \$21,233.63

600-899: Other Objects \$4,295.75

**Total Instructional Services \$25,824.78**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$2,764.32

600-899: Other Objects \$7,856.01

**Total Instructional Support Services \$10,620.33**

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

300-399: Purchased Services \$8,321.35

400-499: Materials & Supplies \$8,210.54

600-899: Other Objects \$413.50

**Total Operations & Maintenance Services \$16,945.39**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$138.00

400-499: Materials & Supplies \$579.71

600-899: Other Objects \$119.98

**Total General Administrative Services \$837.69**

**TOTAL EXPENDITURES:**

**\$54,228.19**

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

**\$54,228.19**

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

**(\$54,228.19)**

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

**\$131,329.77**

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

**\$77,101.58**

**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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6310-0

**REVENUES:**

6000-7999: Local Sources	\$2,208.93
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<b>TOTAL REVENUES:</b>	<b>\$2,208.93</b>
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**OTHER FINANCING SOURCES:**

9200-9299: Transfers In	\$630,247.37
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<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$630,247.37</b>
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**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$628,832.50
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$628,832.50</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>(\$1,414.87)</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$3,623.80</b>
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BEGINNING FUND BALANCE - OCT. 1:	\$218,107.41
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ENDING FUND BALANCE - SEPT. 30:	\$221,731.21
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**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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

**REVENUES:**

1000-2999: State Sources \$26,508.75

6000-7999: Local Sources \$5,010.40

**TOTAL REVENUES: \$31,519.15**

**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: \$24,525.85**

**BEGINNING FUND BALANCE - OCT. 1: \$130,924.57**

**ENDING FUND BALANCE - SEPT. 30: \$155,450.42**

**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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

**REVENUES:**

1000-2999: State Sources	\$25,374.00
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<b>TOTAL REVENUES:</b>	<b>\$25,374.00</b>
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**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$21,063.18
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$21,063.18</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$21,063.18</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$4,310.82</b>
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<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$33,398.87</b>
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<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$37,709.69</b>
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**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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types Descriptions/Fund Source	2120-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$240,466.02
<b>TOTAL REVENUES:</b>	<b>\$240,466.02</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$31,857.00
<b>Total Instructional Services</b>	<b>\$31,857.00</b>
2000-2999: Instructional Support Services	
500-599: Capital Outlay	\$14,998.19
<b>Total Instructional Support Services</b>	<b>\$14,998.19</b>
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$154,895.70
<b>Total Operations &amp; Maintenance Services</b>	<b>\$154,895.70</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$201,750.89</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$201,750.89</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$38,715.13</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$665,306.78</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$704,021.91</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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2130-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$929.00
<b>TOTAL REVENUES:</b>	<b>\$929.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$1,863.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$1,863.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,863.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,863.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$934.00)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$934.00</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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	6310-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$367,497.44
<b>TOTAL REVENUES:</b>	<b>\$367,497.44</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$367,535.12
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$367,535.12</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$367,535.12</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$37.68)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$42.47</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$4.79</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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8410-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$95,780.23
<b>TOTAL REVENUES:</b>	<b>\$95,780.23</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$95,780.23
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$95,780.23</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$95,780.23</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, 2018**

180 - *Opp City Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8411-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$2,881.00
<b>TOTAL REVENUES:</b>	<b>\$2,881.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,881.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$2,881.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,881.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$2,881.00</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, 2018**

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>	\$416,542.74
<b>TOTAL REVENUES:</b>	<b>\$416,542.74</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$14,941.64
400-499: Materials & Supplies	\$39,985.74
<b>Total Instructional Services</b>	<b>\$54,927.38</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$47,777.04
400-499: Materials & Supplies	\$78,050.37
600-899: Other Objects	\$28,696.50
<b>Total Instructional Support Services</b>	<b>\$154,523.91</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$31.39
400-499: Materials & Supplies	\$2,439.91
<b>Total Operations &amp; Maintenance Services</b>	<b>\$2,471.30</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$12,665.04
<b>Total Auxiliary Services</b>	<b>\$12,665.04</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$129,320.04
600-899: Other Objects	\$61,840.17
<b>Total Other Expenditures</b>	<b>\$191,160.21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$415,747.84</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	\$18,502.82
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$18,502.82</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$145.00
920-929: Transfers Out	\$31,266.87
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$31,411.87</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$428,656.89</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$12,114.15)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$224,925.52</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$212,811.37</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, 2018**

*180 - Opp City Board of Education*

Exhibit C-II-88

Fund Types	0000-0
Descriptions/Fund Source	0000-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$24,299,754.68
ENDING FUND BALANCE - SEPT. 30:	\$24,299,754.68