

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year Ended September 30, 2021**

**180 - Opp City Schools**

|   | GOVERNMENTAL           |                       |                     | FIDUCIARY             |                      | Total                  |
|---|------------------------|-----------------------|---------------------|-----------------------|----------------------|------------------------|
|   | General                | Special Revenue       | Debt Service        | Capital Projects      | Expendable Trust     |                        |
| <b>Revenues</b>   |                        |                       |                     |                       |                      |                        |
| State Sources   | \$9,314,915.93         | \$0.00                | \$26,508.75         | \$429,489.25          | \$0.00               | \$9,770,913.93         |
| Federal Sources   | \$300.00               | \$3,307,966.27        | \$0.00              | \$0.00                | \$0.00               | \$3,308,266.27         |
| Local Sources   | \$2,627,620.51         | \$418,181.61          | \$7,674.47          | \$291,477.60          | \$365,028.49         | \$3,709,982.68         |
| Other Sources   | \$44,796.75            | \$13,792.83           | \$0.00              | \$0.00                | \$0.00               | \$58,589.58            |
| <b>Total Revenues:</b>  | <b>\$11,987,633.19</b> | <b>\$3,739,940.71</b> | <b>\$34,183.22</b>  | <b>\$720,966.85</b>   | <b>\$365,028.49</b>  | <b>\$16,847,752.46</b> |
| <b>Expenditures</b>   |                        |                       |                     |                       |                      |                        |
| Instructional Services  | \$6,498,388.62         | \$1,634,690.33        | \$0.00              | \$17,603.01           | \$77,790.83          | \$8,228,472.79         |
| Instructional Support Services  | \$1,662,153.72         | \$492,665.66          | \$0.00              | \$0.00                | \$112,755.78         | \$2,267,575.16         |
| Operation & Maintenance Services  | \$1,323,804.61         | \$24,280.82           | \$0.00              | \$74,375.54           | \$27.02              | \$1,422,487.99         |
| Auxiliary Services  | \$524,878.52           | \$332,312.60          | \$0.00              | \$0.00                | \$4,655.76           | \$861,846.88           |
| General Administrative Services   | \$817,877.83           | \$237,726.93          | \$0.00              | \$0.00                | \$0.00               | \$1,055,604.76         |
| Capital Outlay  | \$235,720.42           | \$47,496.05           | \$0.00              | \$63,978.32           | \$0.00               | \$347,194.79           |
| Debt Service  | \$24,326.91            | \$0.00                | \$635,425.80        | \$204,625.55          | \$0.00               | \$864,378.26           |
| Other Expenditures  | \$388,480.50           | \$1,039,046.67        | \$0.00              | \$0.00                | \$110,039.21         | \$1,537,566.38         |
| <b>Total Expenditures:</b>  | <b>\$11,475,631.13</b> | <b>\$3,808,219.06</b> | <b>\$635,425.80</b> | <b>\$360,582.42</b>   | <b>\$305,268.60</b>  | <b>\$16,585,127.01</b> |
| <b>Other Fund Sources (Uses)</b>  |                        |                       |                     |                       |                      |                        |
| Other Fund Sources:   | \$426,008.94           | \$418,116.31          | \$631,940.60        | \$0.00                | \$545.51             | \$1,476,611.36         |
| Other Fund Uses:  | \$615,970.17           | \$119,165.24          | \$0.00              | \$291,576.68          | \$12,658.63          | \$1,039,370.72         |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$189,961.23)</b>  | <b>\$298,951.07</b>   | <b>\$631,940.60</b> | <b>(\$291,576.68)</b> | <b>(\$12,113.12)</b> | <b>\$437,240.64</b>    |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$322,040.83</b>    | <b>\$230,672.72</b>   | <b>\$30,698.02</b>  | <b>\$68,807.75</b>    | <b>\$47,646.77</b>   | <b>\$699,866.09</b>    |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$2,945,294.16</b>  | <b>\$472,671.81</b>   | <b>\$436,489.32</b> | <b>\$748,135.52</b>   | <b>\$197,804.90</b>  | <b>\$4,800,395.71</b>  |
| <b>Ending Fund Balance - September 30:</b>  | <b>\$3,267,334.99</b>  | <b>\$703,344.53</b>   | <b>\$467,187.34</b> | <b>\$816,943.27</b>   | <b>\$245,451.67</b>  | <b>\$5,500,261.80</b>  |

Information in this report has been reconciled to the corresponding bank statements.