

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2019, Fiscal Period 06**

**180 - Opp City Schools**

| Description  | EXPENDABLE TRUST     |                      | VARIANCE<br>Favorable<br>(Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                       | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|----------------------|----------------------|--|---|-----------------------|--|
|  | Budget               | Actual               |  | Budget  | Actual                |  |
| <b>Revenues</b>  |                      |                      |  |   |                       |  |
| State Sources  | \$0.00               | \$0.00               | \$0.00                                 | \$8,982,327.00  | \$4,349,457.98        | (\$4,632,869.02)                       |
| Federal Sources  | \$0.00               | \$0.00               | \$0.00                                 | \$1,822,653.29  | \$931,355.62          | (\$891,297.67)                         |
| Local Sources  | \$371,130.00         | \$146,275.74         | (\$224,854.26)                         | \$3,493,096.03  | \$2,046,242.96        | (\$1,446,853.07)                       |
| Other Sources  | \$0.00               | \$0.00               | \$0.00                                 | \$64,185.00   | \$55,894.88           | (\$8,290.12)                           |
| <b>Total Revenues:</b>   | <b>\$371,130.00</b>  | <b>\$146,275.74</b>  | <b>(\$224,854.26)</b>                  | <b>\$14,362,261.32</b>  | <b>\$7,382,951.44</b> | <b>(\$6,979,309.88)</b>                |
| <b>Expenditures</b>  |                      |                      |  |   |                       |  |
| Instructional Services   | \$43,000.00          | \$7,980.59           | \$35,019.41                            | \$7,297,063.56  | \$3,593,779.40        | \$3,703,284.16                         |
| Instructional Support Services   | \$142,979.00         | \$86,554.77          | \$56,424.23                            | \$2,102,627.60  | \$1,054,718.41        | \$1,047,909.19                         |
| Operation & Maintenance Services   | \$1,068.00           | \$454.62             | \$613.38                               | \$1,248,031.11  | \$674,083.83          | \$573,947.28                           |
| Auxiliary Services   | \$8,450.00           | \$3,108.80           | \$5,341.20                             | \$1,546,717.00  | \$833,251.20          | \$713,465.80                           |
| Expendable Administrative Services   | \$0.00               | \$0.00               | \$0.00                                 | \$801,933.00  | \$430,989.35          | \$370,943.65                           |
| Total Outlay   | \$0.00               | \$0.00               | \$0.00                                 | \$97,024.00   | \$90,394.00           | \$6,630.00                             |
| Expendable Service   | \$0.00               | \$0.00               | \$0.00                                 | \$835,664.90  | \$627,439.98          | \$208,224.92                           |
| Other Expenditures   | \$143,510.00         | \$75,862.72          | \$67,647.28                            | \$499,788.03  | \$273,768.61          | \$226,019.42                           |
| <b>Total Expenditures:</b>   | <b>\$339,007.00</b>  | <b>\$173,961.50</b>  | <b>\$165,045.50</b>                    | <b>\$14,428,849.20</b>  | <b>\$7,578,424.78</b> | <b>\$6,850,424.42</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                      |                      |  |   |                       |  |
| Other Financing Sources:   | \$0.00               | \$752.30             | \$752.30                               | \$891,007.28  | \$509,246.81          | (\$381,760.47)                         |
| Other Financing Uses:  | \$12,150.00          | \$13,215.25          | (\$1,065.25)                           | \$809,596.28  | \$485,937.33          | \$323,658.95                           |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$12,150.00)</b> | <b>(\$12,462.95)</b> | <b>(\$312.95)</b>                      | <b>\$81,411.00</b>  | <b>\$23,309.48</b>    | <b>(\$58,101.52)</b>                   |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$19,973.00</b>   | <b>(\$40,148.71)</b> | <b>(\$60,121.71)</b>                   | <b>\$14,823.12</b>  | <b>(\$172,163.86)</b> | <b>(\$186,986.98)</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$212,811.37</b>  | <b>\$212,811.37</b>  | <b>\$0.00</b>                          | <b>\$4,655,324.14</b>   | <b>\$4,655,324.14</b> | <b>\$0.00</b>                          |
| <b>Ending Fund Balance:</b>  | <b>\$232,784.37</b>  | <b>\$172,662.66</b>  | <b>(\$60,121.71)</b>                   | <b>\$4,670,147.26</b>   | <b>\$4,483,160.28</b> | <b>(\$186,986.98)</b>                  |

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