

**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 2017, Fiscal Period 10**

**180 - Opp City Schools**

|   | GOVERNMENTAL          |                       |                     | FIDUCIARY             |                      | Total                  |
|---|-----------------------|-----------------------|---------------------|-----------------------|----------------------|------------------------|
|   | General               | Special Revenue       | Debt Service        | Capital Projects      | Expendable Trust     |                        |
| <b>Revenues</b>   |                       |                       |                     |                       |                      |                        |
| State Sources   | \$6,841,100.88        | \$10,774.00           | \$19,515.45         | \$193,226.55          | \$0.00               | \$7,064,616.88         |
| Federal Sources   | \$380.00              | \$1,495,241.48        | \$0.00              | \$0.00                | \$0.00               | \$1,495,621.48         |
| Local Sources   | \$1,548,193.39        | \$454,417.18          | \$152.46            | \$461,926.27          | \$231,772.50         | \$2,696,461.80         |
| Other Sources   | \$55,874.34           | \$26,433.93           | \$0.00              | \$0.00                | \$0.00               | \$82,308.27            |
| <b>Total Revenues:</b>  | <b>\$8,445,548.61</b> | <b>\$1,986,866.59</b> | <b>\$19,667.91</b>  | <b>\$655,152.82</b>   | <b>\$231,772.50</b>  | <b>\$11,339,008.43</b> |
| <b>Expenditures</b>   |                       |                       |                     |                       |                      |                        |
| Instructional Services  | \$4,774,336.74        | \$859,996.09          | \$0.00              | \$0.00                | \$24,593.92          | \$5,658,926.75         |
| Instructional Support Services  | \$1,334,047.55        | \$277,450.61          | \$0.00              | \$0.00                | \$122,459.11         | \$1,733,957.27         |
| Operation & Maintenance Services  | \$891,727.18          | \$22,247.65           | \$0.00              | \$49,075.77           | \$411.30             | \$963,461.90           |
| Auxiliary Services  | \$364,124.11          | \$823,849.79          | \$0.00              | \$0.00                | \$9,172.80           | \$1,197,146.70         |
| General Administrative Services   | \$533,185.10          | \$103,324.27          | \$0.00              | \$0.00                | \$0.00               | \$636,509.37           |
| Capital Outlay  | \$5,600.00            | \$0.00                | \$0.00              | \$122,199.60          | \$0.00               | \$127,799.60           |
| Debt Service  | \$0.00                | \$0.00                | \$418,716.25        | \$38,721.96           | \$0.00               | \$457,438.21           |
| Other Expenditures  | \$196,789.49          | \$129,826.60          | \$0.00              | \$0.00                | \$96,589.80          | \$423,205.89           |
| <b>Total Expenditures:</b>  | <b>\$8,099,810.17</b> | <b>\$2,216,695.01</b> | <b>\$418,716.25</b> | <b>\$209,997.33</b>   | <b>\$253,226.93</b>  | <b>\$11,198,445.69</b> |
| <b>Other Fund Sources (Uses)</b>  |                       |                       |                     |                       |                      |                        |
| Other Fund Sources:   | \$57,511.61           | \$242,199.83          | \$604,922.14        | \$0.00                | \$11,289.30          | \$915,922.88           |
| Other Fund Uses:  | \$325,360.89          | \$19,289.05           | \$0.00              | \$471,314.95          | \$25,931.78          | \$841,896.67           |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$267,849.28)</b> | <b>\$222,910.78</b>   | <b>\$604,922.14</b> | <b>(\$471,314.95)</b> | <b>(\$14,642.48)</b> | <b>\$74,026.21</b>     |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$77,889.16</b>    | <b>(\$6,917.64)</b>   | <b>\$205,873.80</b> | <b>(\$26,159.46)</b>  | <b>(\$36,096.91)</b> | <b>\$214,588.95</b>    |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$2,630,945.71</b> | <b>\$433,212.09</b>   | <b>\$184,369.89</b> | <b>\$1,060,135.38</b> | <b>\$200,667.95</b>  | <b>\$4,509,331.02</b>  |
| <b>Ending Fund Balance:</b>   | <b>\$2,708,834.87</b> | <b>\$426,294.45</b>   | <b>\$390,243.69</b> | <b>\$1,033,975.92</b> | <b>\$164,571.04</b>  | <b>\$4,723,919.97</b>  |

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