

**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**  
**Budget and Actual**  
**For Fiscal Year Ended September 30, 2017**

**180 - Opp City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$8,272,289.22	\$8,281,514.49	\$9,225.27	\$25,000.00	\$25,000.00	\$0.00
Federal Sources	\$1,000.00	\$500.00	(\$500.00)	\$1,854,096.10	\$1,894,318.97	\$40,222.87
Local Sources	\$1,711,400.00	\$1,783,607.54	\$72,207.54	\$554,309.00	\$598,514.36	\$44,205.36
Other Sources	\$45,000.00	\$65,753.67	\$20,753.67	\$44,085.00	\$26,433.93	(\$17,651.07)
<b>Total Revenues:</b>	<b>\$10,029,689.22</b>	<b>\$10,131,375.70</b>	<b>\$101,686.48</b>	<b>\$2,477,490.10</b>	<b>\$2,544,267.26</b>	<b>\$66,777.16</b>
<b>Expenditures</b>						
Instructional Services	\$5,838,068.52	\$5,749,894.31	\$88,174.21	\$1,059,584.71	\$1,060,028.27	(\$443.56)
Instructional Support Services	\$1,585,166.98	\$1,597,494.77	(\$12,327.79)	\$357,831.89	\$390,652.05	(\$32,820.16)
Operation & Maintenance Services	\$1,220,754.50	\$1,127,694.02	\$93,060.48	\$22,585.00	\$27,009.76	(\$4,424.76)
Auxiliary Services	\$696,667.00	\$686,067.17	\$10,599.83	\$1,012,055.98	\$1,044,628.73	(\$32,572.75)
General Administrative Services	\$612,790.54	\$632,065.99	(\$19,275.45)	\$129,101.00	\$125,584.56	\$3,516.44
Special Revenue Outlay	\$0.00	\$29,787.69	(\$29,787.69)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$230,164.80	\$234,303.61	(\$4,138.81)	\$170,558.35	\$159,081.87	\$11,476.48
<b>Total Expenditures:</b>	<b>\$10,183,612.34</b>	<b>\$10,057,307.56</b>	<b>\$126,304.78</b>	<b>\$2,751,716.93</b>	<b>\$2,806,985.24</b>	<b>(\$55,268.31)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$308,972.26	\$314,108.75	\$5,136.49	\$280,820.20	\$451,185.30	\$170,365.10
Other Financing Uses:	\$313,320.20	\$370,461.59	(\$57,141.39)	\$16,200.00	\$42,174.26	(\$25,974.26)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$4,347.94)</b>	<b>(\$56,352.84)</b>	<b>(\$52,004.90)</b>	<b>\$264,620.20</b>	<b>\$409,011.04</b>	<b>\$144,390.84</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$158,271.06)</b>	<b>\$17,715.30</b>	<b>\$175,986.36</b>	<b>(\$9,606.63)</b>	<b>\$146,293.06</b>	<b>\$155,899.69</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,630,945.71</b>	<b>\$2,630,945.71</b>	<b>\$0.00</b>	<b>\$433,212.09</b>	<b>\$433,212.09</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,472,674.65</b>	<b>\$2,648,661.01</b>	<b>\$175,986.36</b>	<b>\$423,605.46</b>	<b>\$579,505.15</b>	<b>\$155,899.69</b>

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