

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2017, Fiscal Period 02**

**180 - Opp City Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$1,391,070.32	\$0.00	\$19,515.45	(\$16,325.45)	\$0.00	\$1,394,260.32
Federal Sources	\$80.00	\$301,739.04	\$0.00	\$0.00	\$0.00	\$301,819.04
Local Sources	\$303,656.27	\$146,254.79	\$0.00	\$97,548.81	\$76,714.30	\$624,174.17
Other Sources	\$19,534.33	\$21,201.90	\$0.00	\$0.00	\$0.00	\$40,736.23
<b>Total Revenues:</b>	<b>\$1,714,340.92</b>	<b>\$469,195.73</b>	<b>\$19,515.45</b>	<b>\$81,223.36</b>	<b>\$76,714.30</b>	<b>\$2,360,989.76</b>
<b>Expenditures</b>						
Instructional Services	\$976,058.83	\$151,409.53	\$0.00	\$0.00	\$1,949.20	\$1,129,417.56
Instructional Support Services	\$253,486.18	\$71,800.12	\$0.00	\$0.00	\$41,066.77	\$366,353.07
Operation & Maintenance Services	\$210,182.50	\$3,326.91	\$0.00	\$9,079.87	\$372.66	\$222,961.94
Auxiliary Services	\$70,722.30	\$191,457.20	\$0.00	\$0.00	\$994.54	\$263,174.04
General Administrative Services	\$116,509.26	\$21,472.16	\$0.00	\$0.00	\$0.00	\$137,981.42
Capital Outlay	\$0.00	\$0.00	\$0.00	\$106,832.70	\$0.00	\$106,832.70
Debt Service	\$0.00	\$0.00	\$0.00	\$14,894.81	\$0.00	\$14,894.81
Other Expenditures	\$37,119.54	\$28,342.64	\$0.00	\$0.00	\$31,778.30	\$97,240.48
<b>Total Expenditures:</b>	<b>\$1,664,078.61</b>	<b>\$467,808.56</b>	<b>\$0.00</b>	<b>\$130,807.38</b>	<b>\$76,161.47</b>	<b>\$2,338,856.02</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$10,782.46	\$60,051.34	\$119,634.00	\$0.00	\$0.00	\$190,467.80
Other Fund Uses:	\$54,458.21	\$376.09	\$0.00	\$108,741.89	\$0.00	\$163,576.19
<b>Total Other Fund Sources (Uses):</b>	<b>(\$43,675.75)</b>	<b>\$59,675.25</b>	<b>\$119,634.00</b>	<b>(\$108,741.89)</b>	<b>\$0.00</b>	<b>\$26,891.61</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$6,586.56</b>	<b>\$61,062.42</b>	<b>\$139,149.45</b>	<b>(\$158,325.91)</b>	<b>\$552.83</b>	<b>\$49,025.35</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,630,945.71</b>	<b>\$433,212.09</b>	<b>\$226,852.04</b>	<b>\$1,060,135.38</b>	<b>\$200,667.95</b>	<b>\$4,551,813.17</b>
<b>Ending Fund Balance:</b>	<b>\$2,637,532.27</b>	<b>\$494,274.51</b>	<b>\$366,001.49</b>	<b>\$901,809.47</b>	<b>\$201,220.78</b>	<b>\$4,600,838.52</b>

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