

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2008**

**Exhibit F-I-A**

**179 - Opelika City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,676,001.98	\$1,155,964.66	\$0.00	\$1,880,336.90	\$0.00	\$311,328.02	\$0.00
Investments	\$0.00	\$0.00	\$1,615,130.14	\$2,430,000.00	\$0.00	\$134,363.87	\$0.00
Receivables	\$425,311.26	\$671,438.59	\$0.00	\$457,869.66	\$0.00	\$619.97	\$0.00
Interfund Receivables	\$522,024.36	\$176.66	\$0.00	\$335,000.00	\$0.00	\$0.00	\$0.00
Inventories	\$24,258.55	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,765,359.32
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,615,130.14
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,600,853.12
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$4,647,596.15</b>	<b>\$1,934,591.56</b>	<b>\$1,615,130.14</b>	<b>\$5,103,206.56</b>	<b>\$0.00</b>	<b>\$446,311.86</b>	<b>\$79,981,342.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$172,067.27	\$23,219.36	\$0.00	\$53,323.73	\$0.00	\$0.00	\$0.00
Interfund Payable	\$335,000.00	\$522,201.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$2,402.90	\$0.00	\$248,849.23	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,215,983.26
<b>Total Liabilities:</b>	<b>\$507,067.27</b>	<b>\$547,823.28</b>	<b>\$0.00</b>	<b>\$302,172.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,215,983.26</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,765,359.32
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$337,705.71	\$139,713.40	\$0.00	\$2,444,350.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,802,823.17	\$1,247,054.88	\$1,615,130.14	\$2,356,683.60	\$0.00	\$446,311.86	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,140,528.88</b>	<b>\$1,386,768.28</b>	<b>\$1,615,130.14</b>	<b>\$4,801,033.60</b>	<b>\$0.00</b>	<b>\$446,311.86</b>	<b>\$72,765,359.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,647,596.15</b>	<b>\$1,934,591.56</b>	<b>\$1,615,130.14</b>	<b>\$5,103,206.56</b>	<b>\$0.00</b>	<b>\$446,311.86</b>	<b>\$79,981,342.58</b>

**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, 2008**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$24,065,386.90	\$86,428.99	\$0.00	\$3,506,736.31	\$0.00	\$27,658,552.20
Federal Sources	\$15,583.97	\$4,525,104.73	\$0.00	\$0.00	\$0.00	\$4,540,688.70
Local Sources	\$11,485,183.54	\$1,437,748.06	\$596,321.14	\$1,263,908.31	\$769,554.53	\$15,552,715.58
Other Sources	\$101,701.50	\$259,096.85	\$2,363,757.13	\$0.00	\$0.00	\$2,724,555.48
<b>Total Revenues:</b>	<b>\$35,667,855.91</b>	<b>\$6,308,378.63</b>	<b>\$2,960,078.27</b>	<b>\$4,770,644.62</b>	<b>\$769,554.53</b>	<b>\$50,476,511.96</b>
<b>Expenditures</b>						
Instructional Services	\$21,944,833.86	\$3,047,039.90	\$0.00	\$305,793.00	\$377,479.63	\$25,675,146.39
Instructional Support Services	\$5,675,094.05	\$510,150.40	\$0.00	\$9,201.45	\$8,943.02	\$6,203,388.92
Operation & Maintenance Services	\$3,318,602.94	\$73,161.56	\$0.00	\$438,291.04	\$7,538.08	\$3,837,593.62
Auxiliary Services	\$1,551,120.69	\$3,296,398.37	\$0.00	\$160,350.00	\$456.93	\$5,008,325.99
General Administrative Services	\$1,379,435.84	\$179,315.20	\$0.00	\$5,544.79	\$0.00	\$1,564,295.83
Capital Outlay	\$0.00	\$0.00	\$0.00	\$20,394.18	\$0.00	\$20,394.18
Debt Service	\$42,672.00	\$0.00	\$2,364,507.13	\$573,131.94	\$0.00	\$2,980,311.07
Other Expenditures	\$420,950.29	\$811,573.22	\$0.00	\$1,850,624.35	\$298,998.14	\$3,382,146.00
<b>Total Expenditures:</b>	<b>\$34,332,709.67</b>	<b>\$7,917,638.65</b>	<b>\$2,364,507.13</b>	<b>\$3,363,330.75</b>	<b>\$693,415.80</b>	<b>\$48,671,602.00</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$502,985.31	\$1,831,261.43	\$134,350.00	\$0.00	\$94,981.12	\$2,563,577.86
Other Fund Uses:	\$1,691,011.20	\$133,467.17	\$0.00	\$134,350.00	\$175,748.38	\$2,134,576.75
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,188,025.89)</b>	<b>\$1,697,794.26</b>	<b>\$134,350.00</b>	<b>(\$134,350.00)</b>	<b>(\$80,767.26)</b>	<b>\$429,001.11</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$147,120.35</b>	<b>\$88,534.24</b>	<b>\$729,921.14</b>	<b>\$1,272,963.87</b>	<b>(\$4,628.53)</b>	<b>\$2,233,911.07</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,993,408.53</b>	<b>\$1,298,234.04</b>	<b>\$885,209.00</b>	<b>\$3,528,069.73</b>	<b>\$450,940.39</b>	<b>\$10,155,861.69</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$4,140,528.88</b>	<b>\$1,386,768.28</b>	<b>\$1,615,130.14</b>	<b>\$4,801,033.60</b>	<b>\$446,311.86</b>	<b>\$12,389,772.76</b>

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

Exhibit F-III-A

**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, 2008**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$24,005,438.00	\$24,065,386.90	(\$59,948.90)	\$86,429.00	\$86,428.99	\$0.01
Federal Sources	\$15,150.00	\$15,583.97	(\$433.97)	\$4,794,307.48	\$4,525,104.73	\$269,202.75
Local Sources	\$11,837,607.00	\$11,485,183.54	\$352,423.46	\$1,542,325.00	\$1,437,748.06	\$104,576.94
Other Sources	\$74,840.00	\$101,701.50	(\$26,861.50)	\$142,938.00	\$259,096.85	(\$116,158.85)
<b>Total Revenues:</b>	<b>\$35,933,035.00</b>	<b>\$35,667,855.91</b>	<b>\$265,179.09</b>	<b>\$6,565,999.48</b>	<b>\$6,308,378.63</b>	<b>\$257,620.85</b>
<b>Expenditures</b>						
Instructional Services	\$22,102,145.31	\$21,944,833.86	\$157,311.45	\$3,316,614.03	\$3,047,039.90	\$269,574.13
Instructional Support Services	\$5,864,611.00	\$5,675,094.05	\$189,516.95	\$767,351.26	\$510,150.40	\$257,200.86
Operation & Maintenance Services	\$3,275,466.00	\$3,318,602.94	(\$43,136.94)	\$72,704.00	\$73,161.56	(\$457.56)
Auxiliary Services	\$1,513,390.00	\$1,551,120.69	(\$37,730.69)	\$3,231,157.00	\$3,296,398.37	(\$65,241.37)
General Administrative Services	\$1,400,653.00	\$1,379,435.84	\$21,217.16	\$216,864.00	\$179,315.20	\$37,548.80
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$46,506.00	\$42,672.00	\$3,834.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$462,474.00	\$420,950.29	\$41,523.71	\$870,511.19	\$811,573.22	\$58,937.97
<b>Total Expenditures:</b>	<b>\$34,665,245.31</b>	<b>\$34,332,709.67</b>	<b>\$332,535.64</b>	<b>\$8,475,201.48</b>	<b>\$7,917,638.65</b>	<b>\$557,562.83</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$487,224.00	\$502,985.31	(\$15,761.31)	\$1,843,878.00	\$1,831,261.43	\$12,616.57
Other Financing Uses:	\$1,689,164.00	\$1,691,011.20	(\$1,847.20)	\$143,731.00	\$133,467.17	\$10,263.83
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,201,940.00)</b>	<b>(\$1,188,025.89)</b>	<b>(\$13,914.11)</b>	<b>\$1,700,147.00</b>	<b>\$1,697,794.26</b>	<b>\$2,352.74</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$65,849.69</b>	<b>\$147,120.35</b>	<b>(\$81,270.66)</b>	<b>(\$209,055.00)</b>	<b>\$88,534.24</b>	<b>(\$297,589.24)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,993,408.31</b>	<b>\$3,993,408.53</b>	<b>(\$0.22)</b>	<b>\$1,298,240.00</b>	<b>\$1,298,234.04</b>	<b>\$5.96</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$4,059,258.00</b>	<b>\$4,140,528.88</b>	<b>(\$81,270.88)</b>	<b>\$1,089,185.00</b>	<b>\$1,386,768.28</b>	<b>(\$297,583.28)</b>

**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, 2008**

**179 - Opelika City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$4,922,883.00	\$3,506,736.31	\$1,416,146.69
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$596,321.14	(\$596,321.14)	\$531,184.00	\$1,263,908.31	(\$732,724.31)
Other Sources	\$2,455,889.00	\$2,363,757.13	\$92,131.87	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,455,889.00</b>	<b>\$2,960,078.27</b>	<b>(\$504,189.27)</b>	<b>\$5,454,067.00</b>	<b>\$4,770,644.62</b>	<b>\$683,422.38</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$310,465.00	\$305,793.00	\$4,672.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$9,058.00	\$9,201.45	(\$143.45)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$717,570.00	\$438,291.04	\$279,278.96
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$160,350.00	\$160,350.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$5,545.00	\$5,544.79	\$0.21
Capital Outlay	\$0.00	\$0.00	\$0.00	\$20,686.00	\$20,394.18	\$291.82
Debt Service	\$2,456,639.00	\$2,364,507.13	\$92,131.87	\$569,298.00	\$573,131.94	(\$3,833.94)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,849,634.00	\$1,850,624.35	(\$990.35)
<b>Total Expenditures:</b>	<b>\$2,456,639.00</b>	<b>\$2,364,507.13</b>	<b>\$92,131.87</b>	<b>\$3,642,606.00</b>	<b>\$3,363,330.75</b>	<b>\$279,275.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$134,350.00	\$134,350.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$134,350.00	\$134,350.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$134,350.00</b>	<b>\$134,350.00</b>	<b>\$0.00</b>	<b>(\$134,350.00)</b>	<b>(\$134,350.00)</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$133,600.00</b>	<b>\$729,921.14</b>	<b>(\$596,321.14)</b>	<b>\$1,677,111.00</b>	<b>\$1,272,963.87</b>	<b>\$404,147.13</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$970,883.00</b>	<b>\$885,209.00</b>	<b>\$85,674.00</b>	<b>\$3,528,069.00</b>	<b>\$3,528,069.73</b>	<b>(\$0.73)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,104,483.00</b>	<b>\$1,615,130.14</b>	<b>(\$510,647.14)</b>	<b>\$5,205,180.00</b>	<b>\$4,801,033.60</b>	<b>\$404,146.40</b>

**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, 2008**

**179 - Opelika City Schools**

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$29,014,750.00	\$27,658,552.20	\$1,356,197.80
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,809,457.48	\$4,540,688.70	\$268,768.78
Local Sources	\$941,803.00	\$769,554.53	\$172,248.47	\$14,852,919.00	\$15,552,715.58	(\$699,796.58)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,673,667.00	\$2,724,555.48	(\$50,888.48)
<b>Total Revenues:</b>	<b>\$941,803.00</b>	<b>\$769,554.53</b>	<b>\$172,248.47</b>	<b>\$51,350,793.48</b>	<b>\$50,476,511.96</b>	<b>\$874,281.52</b>
<b>Expenditures</b>						
Instructional Services	\$516,797.00	\$377,479.63	\$139,317.37	\$26,246,021.34	\$25,675,146.39	\$570,874.95
Instructional Support Services	\$14,595.00	\$8,943.02	\$5,651.98	\$6,655,615.26	\$6,203,388.92	\$452,226.34
Operation & Maintenance Services	\$14,672.00	\$7,538.08	\$7,133.92	\$4,080,412.00	\$3,837,593.62	\$242,818.38
Auxiliary Services	\$2,068.00	\$456.93	\$1,611.07	\$4,906,965.00	\$5,008,325.99	(\$101,360.99)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,623,062.00	\$1,564,295.83	\$58,766.17
Total Outlay	\$0.00	\$0.00	\$0.00	\$20,686.00	\$20,394.18	\$291.82
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,072,443.00	\$2,980,311.07	\$92,131.93
Other Expenditures	\$299,594.00	\$298,998.14	\$595.86	\$3,482,213.19	\$3,382,146.00	\$100,067.19
<b>Total Expenditures:</b>	<b>\$847,726.00</b>	<b>\$693,415.80</b>	<b>\$154,310.20</b>	<b>\$50,087,417.79</b>	<b>\$48,671,602.00</b>	<b>\$1,415,815.79</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$120,935.00	\$94,981.12	\$25,953.88	\$2,586,387.00	\$2,563,577.86	\$22,809.14
Other Financing Uses:	\$209,503.00	\$175,748.38	\$33,754.62	\$2,176,748.00	\$2,134,576.75	\$42,171.25
<b>Total Other Financing Sources (Uses):</b>	<b>(\$88,568.00)</b>	<b>(\$80,767.26)</b>	<b>(\$7,800.74)</b>	<b>\$409,639.00</b>	<b>\$429,001.11</b>	<b>(\$19,362.11)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$5,509.00</b>	<b>(\$4,628.53)</b>	<b>\$10,137.53</b>	<b>\$1,673,014.69</b>	<b>\$2,233,911.07</b>	<b>(\$560,896.38)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$450,946.00</b>	<b>\$450,940.39</b>	<b>\$5.61</b>	<b>\$10,241,546.31</b>	<b>\$10,155,861.69</b>	<b>\$85,684.62</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$456,455.00</b>	<b>\$446,311.86</b>	<b>\$10,143.14</b>	<b>\$11,914,561.00</b>	<b>\$12,389,772.76</b>	<b>(\$475,211.76)</b>