

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2009, Fiscal Period 05**

**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	\$3,802,469.99	\$1,494,656.98	\$0.00	\$2,241,169.31	\$0.00	\$381,156.06	\$0.00
Investments	\$0.00	\$0.00	\$1,615,130.14	\$2,430,000.00	\$0.00	\$134,363.87	\$0.00
Receivables	\$0.00	\$160,168.19	\$0.00	\$148,204.57	\$0.00	\$519.97	\$0.00
Interfund Receivables	\$32,902.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$15,743.76	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,241.81)	\$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>\$3,849,874.17</b>	<b>\$1,761,836.82</b>	<b>\$1,615,130.14</b>	<b>\$4,819,373.88</b>	<b>\$0.00</b>	<b>\$516,039.90</b>	<b>\$79,981,342.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$32,902.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$6,706.70	\$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>\$0.00</b>	<b>\$32,902.23</b>	<b>\$0.00</b>	<b>\$6,706.70</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	\$435,237.64	\$287,553.63	\$0.00	\$2,430,000.00	\$0.00	\$46,333.33	\$0.00
Unreserved Fund balance	\$3,414,636.53	\$1,441,380.96	\$1,615,130.14	\$2,382,667.18	\$0.00	\$469,706.57	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,849,874.17</b>	<b>\$1,728,934.59</b>	<b>\$1,615,130.14</b>	<b>\$4,812,667.18</b>	<b>\$0.00</b>	<b>\$516,039.90</b>	<b>\$72,765,359.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,849,874.17</b>	<b>\$1,761,836.82</b>	<b>\$1,615,130.14</b>	<b>\$4,819,373.88</b>	<b>\$0.00</b>	<b>\$516,039.90</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 2009, Fiscal Period 05**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$9,030,096.77	\$0.00	\$0.00	\$318,680.50	\$0.00	\$9,348,777.27
Federal Sources	\$7,392.89	\$1,778,855.67	\$0.00	\$0.00	\$0.00	\$1,786,248.56
Local Sources	\$5,161,236.27	\$698,170.96	\$0.00	\$26,095.24	\$328,481.79	\$6,213,984.26
Other Sources	\$24,980.48	\$33,196.83	\$0.00	\$0.00	\$0.00	\$58,177.31
<b>Total Revenues:</b>	<b>\$14,223,706.41</b>	<b>\$2,510,223.46</b>	<b>\$0.00</b>	<b>\$344,775.74</b>	<b>\$328,481.79</b>	<b>\$17,407,187.40</b>
<b>Expenditures</b>						
Instructional Services	\$8,953,131.15	\$1,007,500.24	\$0.00	\$0.00	\$91,371.50	\$10,052,002.89
Instructional Support Services	\$2,288,722.95	\$172,252.56	\$0.00	\$0.00	\$2,842.36	\$2,463,817.87
Operation & Maintenance Services	\$1,316,483.96	\$18,089.44	\$0.00	\$85,298.66	\$3,891.08	\$1,423,763.14
Auxiliary Services	\$600,103.62	\$1,485,090.72	\$0.00	\$0.00	\$46.80	\$2,085,241.14
General Administrative Services	\$585,412.60	\$63,117.45	\$0.00	\$0.00	\$49.00	\$648,579.05
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$247,843.50	\$0.00	\$247,843.50
Other Expenditures	\$101,515.81	\$262,439.84	\$0.00	\$0.00	\$150,392.90	\$514,348.55
<b>Total Expenditures:</b>	<b>\$13,845,370.09</b>	<b>\$3,008,490.25</b>	<b>\$0.00</b>	<b>\$333,142.16</b>	<b>\$248,593.64</b>	<b>\$17,435,596.14</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$245,508.98	\$933,151.77	\$0.00	\$0.00	\$44,259.23	\$1,222,919.98
Other Fund Uses:	\$914,500.01	\$92,713.67	\$0.00	\$0.00	\$54,424.34	\$1,061,638.02
<b>Total Other Fund Sources (Uses):</b>	<b>(\$668,991.03)</b>	<b>\$840,438.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,165.11)</b>	<b>\$161,281.96</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$290,654.71)</b>	<b>\$342,171.31</b>	<b>\$0.00</b>	<b>\$11,633.58</b>	<b>\$69,723.04</b>	<b>\$132,873.22</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,140,528.88</b>	<b>\$1,386,763.28</b>	<b>\$1,615,130.14</b>	<b>\$4,801,033.60</b>	<b>\$446,316.86</b>	<b>\$12,389,772.76</b>
<b>Ending Fund Balance:</b>	<b>\$3,849,874.17</b>	<b>\$1,728,934.59</b>	<b>\$1,615,130.14</b>	<b>\$4,812,667.18</b>	<b>\$516,039.90</b>	<b>\$12,522,645.98</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 2009, Fiscal Period 05**

**179 - Opelika City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$20,979,323.77	\$9,030,096.77	\$11,949,227.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$14,590.00	\$7,392.89	\$7,197.11	\$4,651,999.54	\$1,778,855.67	\$2,873,143.87
Local Sources	\$12,753,725.00	\$5,161,236.27	\$7,592,488.73	\$1,708,052.00	\$698,170.96	\$1,009,881.04
Other Sources	\$91,791.00	\$24,980.48	\$66,810.52	\$227,711.00	\$33,196.83	\$194,514.17
<b>Total Revenues:</b>	<b>\$33,839,429.77</b>	<b>\$14,223,706.41</b>	<b>\$19,615,723.36</b>	<b>\$6,587,762.54</b>	<b>\$2,510,223.46</b>	<b>\$4,077,539.08</b>
<b>Expenditures</b>						
Instructional Services	\$21,677,651.03	\$8,953,131.15	\$12,724,519.88	\$2,971,066.71	\$1,007,500.24	\$1,963,566.47
Instructional Support Services	\$5,526,678.27	\$2,288,722.95	\$3,237,955.32	\$761,394.58	\$172,252.56	\$589,142.02
Operation & Maintenance Services	\$3,187,622.00	\$1,316,483.96	\$1,871,138.04	\$70,833.00	\$18,089.44	\$52,743.56
Auxiliary Services	\$1,452,550.00	\$600,103.62	\$852,446.38	\$3,247,540.00	\$1,485,090.72	\$1,762,449.28
General Administrative Services	\$1,453,651.00	\$585,412.60	\$868,238.40	\$162,044.70	\$63,117.45	\$98,927.25
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$260,258.83	\$101,515.81	\$158,743.02	\$869,848.55	\$262,439.84	\$607,408.71
<b>Total Expenditures:</b>	<b>\$33,558,411.13</b>	<b>\$13,845,370.09</b>	<b>\$19,713,041.04</b>	<b>\$8,082,727.54</b>	<b>\$3,008,490.25</b>	<b>\$5,074,237.29</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$639,319.70	\$245,508.98	\$393,810.72	\$1,502,053.00	\$933,151.77	\$568,901.23
Other Financing Uses:	\$1,201,973.00	\$914,500.01	\$287,472.99	\$314,246.00	\$92,713.67	\$221,532.33
<b>Total Other Financing Sources (Uses):</b>	<b>(\$562,653.30)</b>	<b>(\$668,991.03)</b>	<b>\$106,337.73</b>	<b>\$1,187,807.00</b>	<b>\$840,438.10</b>	<b>\$347,368.90</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$281,634.66)</b>	<b>(\$290,654.71)</b>	<b>\$9,020.05</b>	<b>(\$307,158.00)</b>	<b>\$342,171.31</b>	<b>(\$649,329.31)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,140,530.16</b>	<b>\$4,140,528.88</b>	<b>\$1.28</b>	<b>\$1,394,451.10</b>	<b>\$1,386,763.28</b>	<b>\$7,687.82</b>
<b>Ending Fund Balance:</b>	<b>\$3,858,895.50</b>	<b>\$3,849,874.17</b>	<b>\$9,021.33</b>	<b>\$1,087,293.10</b>	<b>\$1,728,934.59</b>	<b>(\$641,641.49)</b>

**STATE OF ALABAMA**  
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**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 2009, Fiscal Period 05**

Exhibit F-III-B

**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	\$2,509,690.69	\$318,680.50	\$2,191,010.19
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$819,125.00	\$26,095.24	\$793,029.76
Other Sources	\$1,665,884.00	\$0.00	\$1,665,884.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,665,884.00</b>	<b>\$0.00</b>	<b>\$1,665,884.00</b>	<b>\$3,328,815.69</b>	<b>\$344,775.74</b>	<b>\$2,984,039.95</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$90,030.00	\$85,298.66	\$4,731.34
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$59,141.00	\$0.00	\$59,141.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$1,666,634.00	\$0.00	\$1,666,634.00	\$529,945.12	\$247,843.50	\$282,101.62
Other Expenditures	\$0.00	\$0.00	\$0.00	\$536,012.05	\$0.00	\$536,012.05
<b>Total Expenditures:</b>	<b>\$1,666,634.00</b>	<b>\$0.00</b>	<b>\$1,666,634.00</b>	<b>\$1,215,128.17</b>	<b>\$333,142.16</b>	<b>\$881,986.01</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$134,350.00	\$0.00	\$134,350.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$280,082.00	\$0.00	\$280,082.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$134,350.00</b>	<b>\$0.00</b>	<b>\$134,350.00</b>	<b>(\$280,082.00)</b>	<b>\$0.00</b>	<b>(\$280,082.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$133,600.00</b>	<b>\$0.00</b>	<b>\$133,600.00</b>	<b>\$1,833,605.52</b>	<b>\$11,633.58</b>	<b>\$1,821,971.94</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,615,130.14</b>	<b>\$1,615,130.14</b>	<b>\$0.00</b>	<b>\$4,801,033.17</b>	<b>\$4,801,033.60</b>	<b>(\$0.43)</b>
<b>Ending Fund Balance:</b>	<b>\$1,748,730.14</b>	<b>\$1,615,130.14</b>	<b>\$133,600.00</b>	<b>\$6,634,638.69</b>	<b>\$4,812,667.18</b>	<b>\$1,821,971.51</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 2009, Fiscal Period 05**

**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	\$23,489,014.46	\$9,348,777.27	\$14,140,237.19
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,666,589.54	\$1,786,248.56	\$2,880,340.98
Local Sources	\$861,220.00	\$328,481.79	\$532,738.21	\$16,142,122.00	\$6,213,984.26	\$9,928,137.74
Other Sources	\$0.00	\$0.00	\$0.00	\$1,985,386.00	\$58,177.31	\$1,927,208.69
<b>Total Revenues:</b>	<b>\$861,220.00</b>	<b>\$328,481.79</b>	<b>\$532,738.21</b>	<b>\$46,283,112.00</b>	<b>\$17,407,187.40</b>	<b>\$28,875,924.60</b>
<b>Expenditures</b>						
Instructional Services	\$463,454.00	\$91,371.50	\$372,082.50	\$25,112,171.74	\$10,052,002.89	\$15,060,168.85
Instructional Support Services	\$12,633.00	\$2,842.36	\$9,790.64	\$6,300,705.85	\$2,463,817.87	\$3,836,887.98
Operation & Maintenance Services	\$12,899.00	\$3,891.08	\$9,007.92	\$3,361,384.00	\$1,423,763.14	\$1,937,620.86
Auxiliary Services	\$1,778.00	\$46.80	\$1,731.20	\$4,761,009.00	\$2,085,241.14	\$2,675,767.86
Expendable Administrative Services	\$0.00	\$49.00	(\$49.00)	\$1,615,695.70	\$648,579.05	\$967,116.65
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,196,579.12	\$247,843.50	\$1,948,735.62
Other Expenditures	\$277,516.00	\$150,392.90	\$127,123.10	\$1,943,635.43	\$514,348.55	\$1,429,286.88
<b>Total Expenditures:</b>	<b>\$768,280.00</b>	<b>\$248,593.64</b>	<b>\$519,686.36</b>	<b>\$45,291,180.84</b>	<b>\$17,435,596.14</b>	<b>\$27,855,584.70</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$113,173.00	\$44,259.23	\$68,913.77	\$2,388,895.70	\$1,222,919.98	\$1,165,975.72
Other Financing Uses:	\$199,325.00	\$54,424.34	\$144,900.66	\$1,995,626.00	\$1,061,638.02	\$933,987.98
<b>Total Other Financing Sources (Uses):</b>	<b>(\$86,152.00)</b>	<b>(\$10,165.11)</b>	<b>(\$75,986.89)</b>	<b>\$393,269.70</b>	<b>\$161,281.96</b>	<b>\$231,987.74</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$6,788.00</b>	<b>\$69,723.04</b>	<b>(\$62,935.04)</b>	<b>\$1,385,200.86</b>	<b>\$132,873.22</b>	<b>\$1,252,327.64</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$446,318.00</b>	<b>\$446,316.86</b>	<b>\$1.14</b>	<b>\$12,397,462.57</b>	<b>\$12,389,772.76</b>	<b>\$7,689.81</b>
<b>Ending Fund Balance:</b>	<b>\$453,106.00</b>	<b>\$516,039.90</b>	<b>(\$62,933.90)</b>	<b>\$13,782,663.43</b>	<b>\$12,522,645.98</b>	<b>\$1,260,017.45</b>