

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2009, Fiscal Period 04**

**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	\$4,018,286.72	\$1,481,866.83	\$0.00	\$2,229,563.19	\$0.00	\$352,063.43	\$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	\$153,589.09	\$0.00	\$148,204.57	\$0.00	\$519.97	\$0.00
Interfund Receivables	\$30,164.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$12,906.96	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$653.74)	\$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>\$4,060,704.81</b>	<b>\$1,742,467.57</b>	<b>\$1,615,130.14</b>	<b>\$4,807,767.76</b>	<b>\$0.00</b>	<b>\$486,947.27</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	\$30,164.87	\$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>\$30,164.87</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	\$426,725.61	\$278,578.16	\$0.00	\$2,433,587.50	\$0.00	\$29,929.52	\$0.00
Unreserved Fund balance	\$3,633,979.20	\$1,433,724.54	\$1,615,130.14	\$2,367,473.56	\$0.00	\$457,017.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,060,704.81</b>	<b>\$1,712,302.70</b>	<b>\$1,615,130.14</b>	<b>\$4,801,061.06</b>	<b>\$0.00</b>	<b>\$486,947.27</b>	<b>\$72,765,359.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,060,704.81</b>	<b>\$1,742,467.57</b>	<b>\$1,615,130.14</b>	<b>\$4,807,767.76</b>	<b>\$0.00</b>	<b>\$486,947.27</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 04**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$7,268,328.00	\$0.00	\$0.00	\$57,324.00	\$0.00	\$7,325,652.00
Federal Sources	\$7,252.89	\$1,382,176.35	\$0.00	\$0.00	\$0.00	\$1,389,429.24
Local Sources	\$4,410,965.95	\$534,492.13	\$0.00	\$24,414.62	\$248,925.66	\$5,218,798.36
Other Sources	\$20,448.28	\$32,592.01	\$0.00	\$0.00	\$0.00	\$53,040.29
<b>Total Revenues:</b>	<b>\$11,706,995.12</b>	<b>\$1,949,260.49</b>	<b>\$0.00</b>	<b>\$81,738.62</b>	<b>\$248,925.66</b>	<b>\$13,986,919.89</b>
<b>Expenditures</b>						
Instructional Services	\$7,226,324.32	\$804,427.94	\$0.00	\$0.00	\$65,195.87	\$8,095,948.13
Instructional Support Services	\$1,830,670.14	\$140,417.62	\$0.00	\$0.00	\$125.01	\$1,971,212.77
Operation & Maintenance Services	\$1,082,320.98	\$14,210.69	\$0.00	\$81,711.16	\$2,866.92	\$1,181,109.75
Auxiliary Services	\$490,212.19	\$1,163,695.11	\$0.00	\$0.00	\$46.80	\$1,653,954.10
General Administrative Services	\$452,236.81	\$50,870.19	\$0.00	\$0.00	\$49.00	\$503,156.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$79,672.76	\$212,157.23	\$0.00	\$0.00	\$130,536.13	\$422,366.12
<b>Total Expenditures:</b>	<b>\$11,161,437.20</b>	<b>\$2,385,778.78</b>	<b>\$0.00</b>	<b>\$81,711.16</b>	<b>\$198,819.73</b>	<b>\$13,827,746.87</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$196,416.51	\$832,677.13	\$0.00	\$0.00	\$36,510.00	\$1,065,603.64
Other Fund Uses:	\$821,798.50	\$70,619.42	\$0.00	\$0.00	\$45,985.52	\$938,403.44
<b>Total Other Fund Sources (Uses):</b>	<b>(\$625,381.99)</b>	<b>\$762,057.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$9,475.52)</b>	<b>\$127,200.20</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$79,824.07)</b>	<b>\$325,539.42</b>	<b>\$0.00</b>	<b>\$27.46</b>	<b>\$40,630.41</b>	<b>\$286,373.22</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>\$4,060,704.81</b>	<b>\$1,712,302.70</b>	<b>\$1,615,130.14</b>	<b>\$4,801,061.06</b>	<b>\$486,947.27</b>	<b>\$12,676,145.98</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 04**

**179 - Opelika City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$22,964,754.00	\$7,268,328.00	\$15,696,426.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$15,800.00	\$7,252.89	\$8,547.11	\$4,322,937.00	\$1,382,176.35	\$2,940,760.65
Local Sources	\$12,049,403.00	\$4,410,965.95	\$7,638,437.05	\$1,798,480.00	\$534,492.13	\$1,263,987.87
Other Sources	\$85,801.00	\$20,448.28	\$65,352.72	\$227,711.00	\$32,592.01	\$195,118.99
<b>Total Revenues:</b>	<b>\$35,115,758.00</b>	<b>\$11,706,995.12</b>	<b>\$23,408,762.88</b>	<b>\$6,349,128.00</b>	<b>\$1,949,260.49</b>	<b>\$4,399,867.51</b>
<b>Expenditures</b>						
Instructional Services	\$21,925,523.00	\$7,226,324.32	\$14,699,198.68	\$2,881,303.00	\$804,427.94	\$2,076,875.06
Instructional Support Services	\$5,690,064.00	\$1,830,670.14	\$3,859,393.86	\$526,362.00	\$140,417.62	\$385,944.38
Operation & Maintenance Services	\$3,136,225.00	\$1,082,320.98	\$2,053,904.02	\$71,518.00	\$14,210.69	\$57,307.31
Auxiliary Services	\$1,659,770.00	\$490,212.19	\$1,169,557.81	\$3,186,776.00	\$1,163,695.11	\$2,023,080.89
General Administrative Services	\$1,482,022.00	\$452,236.81	\$1,029,785.19	\$153,080.00	\$50,870.19	\$102,209.81
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	\$270,291.00	\$79,672.76	\$190,618.24	\$822,491.00	\$212,157.23	\$610,333.77
<b>Total Expenditures:</b>	<b>\$34,163,895.00</b>	<b>\$11,161,437.20</b>	<b>\$23,002,457.80</b>	<b>\$7,641,530.00</b>	<b>\$2,385,778.78</b>	<b>\$5,255,751.22</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$579,927.00	\$196,416.51	\$383,510.49	\$1,732,162.00	\$832,677.13	\$899,484.87
Other Financing Uses:	\$1,572,852.00	\$821,798.50	\$751,053.50	\$325,887.00	\$70,619.42	\$255,267.58
<b>Total Other Financing Sources (Uses):</b>	<b>(\$992,925.00)</b>	<b>(\$625,381.99)</b>	<b>(\$367,543.01)</b>	<b>\$1,406,275.00</b>	<b>\$762,057.71</b>	<b>\$644,217.29</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$41,062.00)</b>	<b>(\$79,824.07)</b>	<b>\$38,762.07</b>	<b>\$113,873.00</b>	<b>\$325,539.42</b>	<b>(\$211,666.42)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,059,258.00</b>	<b>\$4,140,528.88</b>	<b>(\$81,270.88)</b>	<b>\$1,118,140.00</b>	<b>\$1,386,763.28</b>	<b>(\$268,623.28)</b>
<b>Ending Fund Balance:</b>	<b>\$4,018,196.00</b>	<b>\$4,060,704.81</b>	<b>(\$42,508.81)</b>	<b>\$1,232,013.00</b>	<b>\$1,712,302.70</b>	<b>(\$480,289.70)</b>

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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 04**

**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	\$1,109,905.00	\$57,324.00	\$1,052,581.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$381,113.00	\$24,414.62	\$356,698.38
Other Sources	\$2,151,896.00	\$0.00	\$2,151,896.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,151,896.00</b>	<b>\$0.00</b>	<b>\$2,151,896.00</b>	<b>\$1,491,018.00</b>	<b>\$81,738.62</b>	<b>\$1,409,279.38</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	\$419,350.00	\$81,711.16	\$337,638.84
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$221,234.00	\$0.00	\$221,234.00
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	\$2,152,646.00	\$0.00	\$2,152,646.00	\$529,945.12	\$0.00	\$529,945.12
Other Expenditures	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
<b>Total Expenditures:</b>	<b>\$2,152,646.00</b>	<b>\$0.00</b>	<b>\$2,152,646.00</b>	<b>\$1,220,529.12</b>	<b>\$81,711.16</b>	<b>\$1,138,817.96</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	\$134,350.00	\$0.00	\$134,350.00
<b>Total Other Financing Sources (Uses):</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>(\$134,350.00)</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>\$136,138.88</b>	<b>\$27.46</b>	<b>\$136,111.42</b>
<b>Beginning Fund Balance - Oct. 1:</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>
<b>Ending Fund Balance:</b>	<b>\$1,238,083.00</b>	<b>\$1,615,130.14</b>	<b>(\$377,047.14)</b>	<b>\$5,341,318.88</b>	<b>\$4,801,061.06</b>	<b>\$540,257.82</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 04**

**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	\$24,074,659.00	\$7,325,652.00	\$16,749,007.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,338,737.00	\$1,389,429.24	\$2,949,307.76
Local Sources	\$922,766.00	\$248,925.66	\$673,840.34	\$15,151,762.00	\$5,218,798.36	\$9,932,963.64
Other Sources	\$0.00	\$0.00	\$0.00	\$2,465,408.00	\$53,040.29	\$2,412,367.71
<b>Total Revenues:</b>	<b>\$922,766.00</b>	<b>\$248,925.66</b>	<b>\$673,840.34</b>	<b>\$46,030,566.00</b>	<b>\$13,986,919.89</b>	<b>\$32,043,646.11</b>
<b>Expenditures</b>						
Instructional Services	\$512,397.00	\$65,195.87	\$447,201.13	\$25,319,223.00	\$8,095,948.13	\$17,223,274.87
Instructional Support Services	\$15,292.00	\$125.01	\$15,166.99	\$6,231,718.00	\$1,971,212.77	\$4,260,505.23
Operation & Maintenance Services	\$13,773.00	\$2,866.92	\$10,906.08	\$3,640,866.00	\$1,181,109.75	\$2,459,756.25
Auxiliary Services	\$2,068.00	\$46.80	\$2,021.20	\$5,069,848.00	\$1,653,954.10	\$3,415,893.90
Expendable Administrative Services	\$0.00	\$49.00	(\$49.00)	\$1,635,102.00	\$503,156.00	\$1,131,946.00
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,682,591.12	\$0.00	\$2,682,591.12
Other Expenditures	\$286,034.00	\$130,536.13	\$155,497.87	\$1,428,816.00	\$422,366.12	\$1,006,449.88
<b>Total Expenditures:</b>	<b>\$829,564.00</b>	<b>\$198,819.73</b>	<b>\$630,744.27</b>	<b>\$46,008,164.12</b>	<b>\$13,827,746.87</b>	<b>\$32,180,417.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$108,450.00	\$36,510.00	\$71,940.00	\$2,554,889.00	\$1,065,603.64	\$1,489,285.36
Other Financing Uses:	\$197,831.00	\$45,985.52	\$151,845.48	\$2,230,920.00	\$938,403.44	\$1,292,516.56
<b>Total Other Financing Sources (Uses):</b>	<b>(\$89,381.00)</b>	<b>(\$9,475.52)</b>	<b>(\$79,905.48)</b>	<b>\$323,969.00</b>	<b>\$127,200.20</b>	<b>\$196,768.80</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$3,821.00</b>	<b>\$40,630.41</b>	<b>(\$36,809.41)</b>	<b>\$346,370.88</b>	<b>\$286,373.22</b>	<b>\$59,997.66</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$456,455.00</b>	<b>\$446,316.86</b>	<b>\$10,138.14</b>	<b>\$11,943,516.00</b>	<b>\$12,389,772.76</b>	<b>(\$446,256.76)</b>
<b>Ending Fund Balance:</b>	<b>\$460,276.00</b>	<b>\$486,947.27</b>	<b>(\$26,671.27)</b>	<b>\$12,289,886.88</b>	<b>\$12,676,145.98</b>	<b>(\$386,259.10)</b>