

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 10**

**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	\$3,895,054.74	\$1,294,259.49	\$0.00	\$1,996,223.23	\$0.00	\$307,914.92	\$0.00
Investments	\$0.00	\$0.00	\$1,748,730.14	\$2,430,000.00	\$0.00	\$134,363.87	\$0.00
Receivables	\$0.00	\$8,581.53	\$0.00	\$148,204.57	\$0.00	\$519.97	\$0.00
Interfund Receivables	\$28,063.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$32,232.47	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,439.68)	\$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	\$72,662,093.07
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	\$1,748,730.14
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,467,253.12
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$3,945,910.92</b>	<b>\$1,409,852.67</b>	<b>\$1,748,730.14</b>	<b>\$4,574,427.80</b>	<b>\$0.00</b>	<b>\$442,798.76</b>	<b>\$79,878,076.33</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	\$28,063.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$6,706.70	\$0.00	\$830.10	\$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>\$28,063.39</b>	<b>\$0.00</b>	<b>\$6,706.70</b>	<b>\$0.00</b>	<b>\$830.10</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	\$72,662,093.07
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$447,031.39	\$254,801.09	\$0.00	\$2,430,000.00	\$0.00	\$23,851.58	\$0.00
Unreserved Fund balance	\$3,498,879.53	\$1,126,988.19	\$1,748,730.14	\$2,137,721.10	\$0.00	\$418,117.08	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,945,910.92</b>	<b>\$1,381,789.28</b>	<b>\$1,748,730.14</b>	<b>\$4,567,721.10</b>	<b>\$0.00</b>	<b>\$441,968.66</b>	<b>\$72,662,093.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,945,910.92</b>	<b>\$1,409,852.67</b>	<b>\$1,748,730.14</b>	<b>\$4,574,427.80</b>	<b>\$0.00</b>	<b>\$442,798.76</b>	<b>\$79,878,076.33</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 10**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$17,485,337.57	\$0.00	\$0.00	\$769,599.50	\$0.00	\$18,254,937.07
Federal Sources	\$12,261.40	\$3,367,159.36	\$0.00	\$0.00	\$0.00	\$3,379,420.76
Local Sources	\$10,521,677.69	\$1,236,210.64	\$0.00	\$68,658.71	\$552,771.25	\$12,379,318.29
Other Sources	\$54,291.92	\$97,725.01	\$0.00	\$0.00	\$0.00	\$152,016.93
<b>Total Revenues:</b>	<b>\$28,073,568.58</b>	<b>\$4,701,095.01</b>	<b>\$0.00</b>	<b>\$838,258.21</b>	<b>\$552,771.25</b>	<b>\$34,165,693.05</b>
<b>Expenditures</b>						
Instructional Services	\$17,758,692.59	\$2,076,147.52	\$0.00	\$61,766.50	\$264,234.72	\$20,160,841.33
Instructional Support Services	\$4,587,969.60	\$381,707.79	\$0.00	\$0.00	\$6,261.63	\$4,975,939.02
Operation & Maintenance Services	\$2,598,087.68	\$43,302.05	\$0.00	\$91,598.66	\$7,965.86	\$2,740,954.25
Auxiliary Services	\$1,194,373.38	\$2,596,793.61	\$0.00	\$0.00	\$478.60	\$3,791,645.59
General Administrative Services	\$1,148,160.77	\$123,010.19	\$0.00	\$0.00	\$49.00	\$1,271,219.96
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$750.00	\$247,843.50	\$0.00	\$248,593.50
Other Expenditures	\$211,739.06	\$618,919.15	\$0.00	\$536,012.05	\$228,240.26	\$1,594,910.52
<b>Total Expenditures:</b>	<b>\$27,499,023.08</b>	<b>\$5,839,880.31</b>	<b>\$750.00</b>	<b>\$937,220.71</b>	<b>\$507,230.07</b>	<b>\$34,784,104.17</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$490,499.67	\$1,343,929.88	\$134,350.00	\$0.00	\$79,291.48	\$2,048,071.03
Other Fund Uses:	\$1,259,663.13	\$210,118.58	\$0.00	\$134,350.00	\$129,180.86	\$1,733,312.57
<b>Total Other Fund Sources (Uses):</b>	<b>(\$769,163.46)</b>	<b>\$1,133,811.30</b>	<b>\$134,350.00</b>	<b>(\$134,350.00)</b>	<b>(\$49,889.38)</b>	<b>\$314,758.46</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$194,617.96)</b>	<b>(\$4,974.00)</b>	<b>\$133,600.00</b>	<b>(\$233,312.50)</b>	<b>(\$4,348.20)</b>	<b>(\$303,652.66)</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>\$3,945,910.92</b>	<b>\$1,381,789.28</b>	<b>\$1,748,730.14</b>	<b>\$4,567,721.10</b>	<b>\$441,968.66</b>	<b>\$12,086,120.10</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 10**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$21,068,892.77	\$17,485,337.57	\$3,583,555.20	\$0.00	\$0.00	\$0.00
Federal Sources	\$14,590.00	\$12,261.40	\$2,328.60	\$4,677,898.54	\$3,367,159.36	\$1,310,739.18
Local Sources	\$12,629,599.00	\$10,521,677.69	\$2,107,921.31	\$1,753,405.00	\$1,236,210.64	\$517,194.36
Other Sources	\$71,470.00	\$54,291.92	\$17,178.08	\$150,536.00	\$97,725.01	\$52,810.99
<b>Total Revenues:</b>	<b>\$33,784,551.77</b>	<b>\$28,073,568.58</b>	<b>\$5,710,983.19</b>	<b>\$6,581,839.54</b>	<b>\$4,701,095.01</b>	<b>\$1,880,744.53</b>
<b>Expenditures</b>						
Instructional Services	\$21,517,853.03	\$17,758,692.59	\$3,759,160.44	\$2,933,142.71	\$2,076,147.52	\$856,995.19
Instructional Support Services	\$5,632,907.27	\$4,587,969.60	\$1,044,937.67	\$759,061.58	\$381,707.79	\$377,353.79
Operation & Maintenance Services	\$3,132,710.00	\$2,598,087.68	\$534,622.32	\$78,835.00	\$43,302.05	\$35,532.95
Auxiliary Services	\$1,416,958.00	\$1,194,373.38	\$222,584.62	\$3,300,624.00	\$2,596,793.61	\$703,830.39
General Administrative Services	\$1,443,297.00	\$1,148,160.77	\$295,136.23	\$162,139.70	\$123,010.19	\$39,129.51
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	\$268,514.83	\$211,739.06	\$56,775.77	\$912,400.55	\$618,919.15	\$293,481.40
<b>Total Expenditures:</b>	<b>\$33,412,240.13</b>	<b>\$27,499,023.08</b>	<b>\$5,913,217.05</b>	<b>\$8,146,203.54</b>	<b>\$5,839,880.31</b>	<b>\$2,306,323.23</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$638,556.70	\$490,499.67	\$148,057.03	\$1,556,277.00	\$1,343,929.88	\$212,347.12
Other Financing Uses:	\$1,389,205.00	\$1,259,663.13	\$129,541.87	\$322,408.00	\$210,118.58	\$112,289.42
<b>Total Other Financing Sources (Uses):</b>	<b>(\$750,648.30)</b>	<b>(\$769,163.46)</b>	<b>\$18,515.16</b>	<b>\$1,233,869.00</b>	<b>\$1,133,811.30</b>	<b>\$100,057.70</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$378,336.66)</b>	<b>(\$194,617.96)</b>	<b>(\$183,718.70)</b>	<b>(\$330,495.00)</b>	<b>(\$4,974.00)</b>	<b>(\$325,521.00)</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>\$1,386,760.10</b>	<b>\$1,386,763.28</b>	<b>(\$3.18)</b>
<b>Ending Fund Balance:</b>	<b>\$3,762,193.50</b>	<b>\$3,945,910.92</b>	<b>(\$183,717.42)</b>	<b>\$1,056,265.10</b>	<b>\$1,381,789.28</b>	<b>(\$325,524.18)</b>

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**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 10**

**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	\$769,599.50	\$1,740,091.19
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$821,125.00	\$68,658.71	\$752,466.29
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>\$3,330,815.69</b>	<b>\$838,258.21</b>	<b>\$2,492,557.48</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$212,732.00	\$61,766.50	\$150,965.50
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$116,727.00	\$91,598.66	\$25,128.34
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	\$200,000.00	\$0.00	\$200,000.00
Debt Service	\$1,666,634.00	\$750.00	\$1,665,884.00	\$529,945.12	\$247,843.50	\$282,101.62
Other Expenditures	\$0.00	\$0.00	\$0.00	\$536,012.05	\$536,012.05	\$0.00
<b>Total Expenditures:</b>	<b>\$1,666,634.00</b>	<b>\$750.00</b>	<b>\$1,665,884.00</b>	<b>\$1,654,557.17</b>	<b>\$937,220.71</b>	<b>\$717,336.46</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>\$133,600.00</b>	<b>\$0.00</b>	<b>\$1,541,908.52</b>	<b>(\$233,312.50)</b>	<b>\$1,775,221.02</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>\$1,748,730.14</b>	<b>\$0.00</b>	<b>\$6,342,941.69</b>	<b>\$4,567,721.10</b>	<b>\$1,775,220.59</b>

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**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 10**

**179 - Opelika City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$23,578,583.46	\$18,254,937.07	\$5,323,646.39
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,692,488.54	\$3,379,420.76	\$1,313,067.78
Local Sources	\$896,002.00	\$552,771.25	\$343,230.75	\$16,100,131.00	\$12,379,318.29	\$3,720,812.71
Other Sources	\$0.00	\$0.00	\$0.00	\$1,887,890.00	\$152,016.93	\$1,735,873.07
<b>Total Revenues:</b>	<b>\$896,002.00</b>	<b>\$552,771.25</b>	<b>\$343,230.75</b>	<b>\$46,259,093.00</b>	<b>\$34,165,693.05</b>	<b>\$12,093,399.95</b>
<b>Expenditures</b>						
Instructional Services	\$475,271.00	\$264,234.72	\$211,036.28	\$25,138,998.74	\$20,160,841.33	\$4,978,157.41
Instructional Support Services	\$10,428.00	\$6,261.63	\$4,166.37	\$6,402,396.85	\$4,975,939.02	\$1,426,457.83
Operation & Maintenance Services	\$13,099.00	\$7,965.86	\$5,133.14	\$3,341,371.00	\$2,740,954.25	\$600,416.75
Auxiliary Services	\$1,878.00	\$478.60	\$1,399.40	\$4,778,601.00	\$3,791,645.59	\$986,955.41
Expendable Administrative Services	\$50.00	\$49.00	\$1.00	\$1,605,486.70	\$1,271,219.96	\$334,266.74
Total Outlay	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,196,579.12	\$248,593.50	\$1,947,985.62
Other Expenditures	\$284,685.00	\$228,240.26	\$56,444.74	\$2,001,612.43	\$1,594,910.52	\$406,701.91
<b>Total Expenditures:</b>	<b>\$785,411.00</b>	<b>\$507,230.07</b>	<b>\$278,180.93</b>	<b>\$45,665,045.84</b>	<b>\$34,784,104.17</b>	<b>\$10,880,941.67</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$138,502.00	\$79,291.48	\$59,210.52	\$2,467,685.70	\$2,048,071.03	\$419,614.67
Other Financing Uses:	\$224,713.00	\$129,180.86	\$95,532.14	\$2,070,676.00	\$1,733,312.57	\$337,363.43
<b>Total Other Financing Sources (Uses):</b>	<b>(\$86,211.00)</b>	<b>(\$49,889.38)</b>	<b>(\$36,321.62)</b>	<b>\$397,009.70</b>	<b>\$314,758.46</b>	<b>\$82,251.24</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$24,380.00</b>	<b>(\$4,348.20)</b>	<b>\$28,728.20</b>	<b>\$991,056.86</b>	<b>(\$303,652.66)</b>	<b>\$1,294,709.52</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$446,318.00</b>	<b>\$446,316.86</b>	<b>\$1.14</b>	<b>\$12,389,771.57</b>	<b>\$12,389,772.76</b>	<b>(\$1.19)</b>
<b>Ending Fund Balance:</b>	<b>\$470,698.00</b>	<b>\$441,968.66</b>	<b>\$28,729.34</b>	<b>\$13,380,828.43</b>	<b>\$12,086,120.10</b>	<b>\$1,294,708.33</b>