

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 06**

**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	\$3,023,127.44	\$1,471,835.80	\$0.00	\$1,787,171.19	\$0.00	\$362,130.98	\$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	\$143,178.96	\$0.00	\$148,204.57	\$0.00	\$519.97	\$0.00
Interfund Receivables	\$31,012.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$37,714.47	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,832.17)	\$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	\$1,615,130.14
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>\$3,090,021.75</b>	<b>\$1,722,026.41</b>	<b>\$1,615,130.14</b>	<b>\$4,365,375.76</b>	<b>\$0.00</b>	<b>\$497,014.82</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	\$31,012.01	\$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>\$31,012.01</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	\$72,662,093.07
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$394,085.48	\$243,837.21	\$0.00	\$2,430,000.00	\$0.00	\$13,173.98	\$0.00
Unreserved Fund balance	\$2,695,936.27	\$1,447,177.19	\$1,615,130.14	\$1,928,669.06	\$0.00	\$483,840.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,090,021.75</b>	<b>\$1,691,014.40</b>	<b>\$1,615,130.14</b>	<b>\$4,358,669.06</b>	<b>\$0.00</b>	<b>\$497,014.82</b>	<b>\$72,662,093.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,090,021.75</b>	<b>\$1,722,026.41</b>	<b>\$1,615,130.14</b>	<b>\$4,365,375.76</b>	<b>\$0.00</b>	<b>\$497,014.82</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 06**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$10,738,545.77	\$0.00	\$0.00	\$332,193.50	\$0.00	\$11,070,739.27
Federal Sources	\$9,207.68	\$2,135,558.27	\$0.00	\$0.00	\$0.00	\$2,144,765.95
Local Sources	\$5,516,521.64	\$834,173.55	\$0.00	\$44,596.17	\$370,055.07	\$6,765,346.43
Other Sources	\$33,122.24	\$74,303.03	\$0.00	\$0.00	\$0.00	\$107,425.27
<b>Total Revenues:</b>	<b>\$16,297,397.33</b>	<b>\$3,044,034.85</b>	<b>\$0.00</b>	<b>\$376,789.67</b>	<b>\$370,055.07</b>	<b>\$20,088,276.92</b>
<b>Expenditures</b>						
Instructional Services	\$10,716,617.72	\$1,233,653.91	\$0.00	\$0.00	\$133,915.99	\$12,084,187.62
Instructional Support Services	\$2,753,742.39	\$214,674.94	\$0.00	\$0.00	\$3,177.21	\$2,971,594.54
Operation & Maintenance Services	\$1,637,160.08	\$23,786.77	\$0.00	\$85,298.66	\$4,476.17	\$1,750,721.68
Auxiliary Services	\$731,539.07	\$1,755,981.28	\$0.00	\$0.00	\$46.80	\$2,487,567.15
General Administrative Services	\$694,453.64	\$76,503.92	\$0.00	\$0.00	\$49.00	\$771,006.56
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	\$126,365.37	\$336,293.42	\$0.00	\$486,012.05	\$158,092.53	\$1,106,763.37
<b>Total Expenditures:</b>	<b>\$16,659,878.27</b>	<b>\$3,640,894.24</b>	<b>\$0.00</b>	<b>\$819,154.21</b>	<b>\$299,757.70</b>	<b>\$21,419,684.42</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$296,165.33	\$1,010,974.07	\$0.00	\$0.00	\$73,634.23	\$1,380,773.63
Other Fund Uses:	\$984,191.52	\$109,863.56	\$0.00	\$0.00	\$93,233.64	\$1,187,288.72
<b>Total Other Fund Sources (Uses):</b>	<b>(\$688,026.19)</b>	<b>\$901,110.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$19,599.41)</b>	<b>\$193,484.91</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,050,507.13)</b>	<b>\$304,251.12</b>	<b>\$0.00</b>	<b>(\$442,364.54)</b>	<b>\$50,697.96</b>	<b>(\$1,137,922.59)</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>\$3,090,021.75</b>	<b>\$1,691,014.40</b>	<b>\$1,615,130.14</b>	<b>\$4,358,669.06</b>	<b>\$497,014.82</b>	<b>\$11,251,850.17</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 06**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$20,979,323.77	\$10,738,545.77	\$10,240,778.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$14,590.00	\$9,207.68	\$5,382.32	\$4,651,999.54	\$2,135,558.27	\$2,516,441.27
Local Sources	\$12,753,725.00	\$5,516,521.64	\$7,237,203.36	\$1,708,052.00	\$834,173.55	\$873,878.45
Other Sources	\$91,791.00	\$33,122.24	\$58,668.76	\$227,711.00	\$74,303.03	\$153,407.97
<b>Total Revenues:</b>	<b>\$33,839,429.77</b>	<b>\$16,297,397.33</b>	<b>\$17,542,032.44</b>	<b>\$6,587,762.54</b>	<b>\$3,044,034.85</b>	<b>\$3,543,727.69</b>
<b>Expenditures</b>						
Instructional Services	\$21,677,651.03	\$10,716,617.72	\$10,961,033.31	\$2,971,066.71	\$1,233,653.91	\$1,737,412.80
Instructional Support Services	\$5,526,678.27	\$2,753,742.39	\$2,772,935.88	\$761,394.58	\$214,674.94	\$546,719.64
Operation & Maintenance Services	\$3,187,622.00	\$1,637,160.08	\$1,550,461.92	\$70,833.00	\$23,786.77	\$47,046.23
Auxiliary Services	\$1,452,550.00	\$731,539.07	\$721,010.93	\$3,247,540.00	\$1,755,981.28	\$1,491,558.72
General Administrative Services	\$1,453,651.00	\$694,453.64	\$759,197.36	\$162,044.70	\$76,503.92	\$85,540.78
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	\$126,365.37	\$133,893.46	\$869,848.55	\$336,293.42	\$533,555.13
<b>Total Expenditures:</b>	<b>\$33,558,411.13</b>	<b>\$16,659,878.27</b>	<b>\$16,898,532.86</b>	<b>\$8,082,727.54</b>	<b>\$3,640,894.24</b>	<b>\$4,441,833.30</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$639,319.70	\$296,165.33	\$343,154.37	\$1,502,053.00	\$1,010,974.07	\$491,078.93
Other Financing Uses:	\$1,201,973.00	\$984,191.52	\$217,781.48	\$314,246.00	\$109,863.56	\$204,382.44
<b>Total Other Financing Sources (Uses):</b>	<b>(\$562,653.30)</b>	<b>(\$688,026.19)</b>	<b>\$125,372.89</b>	<b>\$1,187,807.00</b>	<b>\$901,110.51</b>	<b>\$286,696.49</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$281,634.66)</b>	<b>(\$1,050,507.13)</b>	<b>\$768,872.47</b>	<b>(\$307,158.00)</b>	<b>\$304,251.12</b>	<b>(\$611,409.12)</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>\$3,090,021.75</b>	<b>\$768,873.75</b>	<b>\$1,087,293.10</b>	<b>\$1,691,014.40</b>	<b>(\$603,721.30)</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 06**

**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	\$332,193.50	\$2,177,497.19
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	\$44,596.17	\$774,528.83
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>\$376,789.67</b>	<b>\$2,952,026.02</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	\$486,012.05	\$50,000.00
<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>\$819,154.21</b>	<b>\$395,973.96</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	\$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>(\$442,364.54)</b>	<b>\$2,275,970.06</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>\$4,358,669.06</b>	<b>\$2,275,969.63</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 06**

**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	\$11,070,739.27	\$12,418,275.19
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,666,589.54	\$2,144,765.95	\$2,521,823.59
Local Sources	\$861,220.00	\$370,055.07	\$491,164.93	\$16,142,122.00	\$6,765,346.43	\$9,376,775.57
Other Sources	\$0.00	\$0.00	\$0.00	\$1,985,386.00	\$107,425.27	\$1,877,960.73
<b>Total Revenues:</b>	<b>\$861,220.00</b>	<b>\$370,055.07</b>	<b>\$491,164.93</b>	<b>\$46,283,112.00</b>	<b>\$20,088,276.92</b>	<b>\$26,194,835.08</b>
<b>Expenditures</b>						
Instructional Services	\$463,454.00	\$133,915.99	\$329,538.01	\$25,112,171.74	\$12,084,187.62	\$13,027,984.12
Instructional Support Services	\$12,633.00	\$3,177.21	\$9,455.79	\$6,300,705.85	\$2,971,594.54	\$3,329,111.31
Operation & Maintenance Services	\$12,899.00	\$4,476.17	\$8,422.83	\$3,361,384.00	\$1,750,721.68	\$1,610,662.32
Auxiliary Services	\$1,778.00	\$46.80	\$1,731.20	\$4,761,009.00	\$2,487,567.15	\$2,273,441.85
Expendable Administrative Services	\$0.00	\$49.00	(\$49.00)	\$1,615,695.70	\$771,006.56	\$844,689.14
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	\$158,092.53	\$119,423.47	\$1,943,635.43	\$1,106,763.37	\$836,872.06
<b>Total Expenditures:</b>	<b>\$768,280.00</b>	<b>\$299,757.70</b>	<b>\$468,522.30</b>	<b>\$45,291,180.84</b>	<b>\$21,419,684.42</b>	<b>\$23,871,496.42</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$113,173.00	\$73,634.23	\$39,538.77	\$2,388,895.70	\$1,380,773.63	\$1,008,122.07
Other Financing Uses:	\$199,325.00	\$93,233.64	\$106,091.36	\$1,995,626.00	\$1,187,288.72	\$808,337.28
<b>Total Other Financing Sources (Uses):</b>	<b>(\$86,152.00)</b>	<b>(\$19,599.41)</b>	<b>(\$66,552.59)</b>	<b>\$393,269.70</b>	<b>\$193,484.91</b>	<b>\$199,784.79</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$6,788.00</b>	<b>\$50,697.96</b>	<b>(\$43,909.96)</b>	<b>\$1,385,200.86</b>	<b>(\$1,137,922.59)</b>	<b>\$2,523,123.45</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>\$497,014.82</b>	<b>(\$43,908.82)</b>	<b>\$13,782,663.43</b>	<b>\$11,251,850.17</b>	<b>\$2,530,813.26</b>