

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2009, Fiscal Period 01**

**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	\$2,558,474.02	\$1,550,038.26	\$0.00	\$1,854,845.21	\$0.00	\$330,605.99	\$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	\$556,640.37	\$0.00	\$205,116.46	\$0.00	\$519.97	\$0.00
Interfund Receivables	\$519,965.06	\$0.00	\$0.00	\$335,000.00	\$0.00	\$0.00	\$0.00
Inventories	\$15,696.65	\$107,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$597.66)	\$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>\$3,093,538.07</b>	<b>\$2,213,690.28</b>	<b>\$1,615,130.14</b>	<b>\$4,824,961.67</b>	<b>\$0.00</b>	<b>\$465,489.83</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	\$335,000.00	\$519,967.25	\$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>\$335,000.00</b>	<b>\$519,967.25</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	\$521,239.91	\$299,809.09	\$0.00	\$2,459,045.54	\$0.00	\$9,349.23	\$0.00
Unreserved Fund balance	\$2,237,298.16	\$1,393,913.94	\$1,615,130.14	\$2,359,209.43	\$0.00	\$456,140.60	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,758,538.07</b>	<b>\$1,693,723.03</b>	<b>\$1,615,130.14</b>	<b>\$4,818,254.97</b>	<b>\$0.00</b>	<b>\$465,489.83</b>	<b>\$72,765,359.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,093,538.07</b>	<b>\$2,213,690.28</b>	<b>\$1,615,130.14</b>	<b>\$4,824,961.67</b>	<b>\$0.00</b>	<b>\$465,489.83</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 01**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$1,457,472.25	\$0.00	\$0.00	\$15,149.00	\$0.00	\$1,472,621.25
Federal Sources	\$0.00	\$181,059.65	\$0.00	\$0.00	\$0.00	\$181,059.65
Local Sources	\$366,428.85	\$157,986.10	\$0.00	\$2,072.37	\$42,056.46	\$568,543.78
Other Sources	\$2,486.64	\$2,582.94	\$0.00	\$0.00	\$0.00	\$5,069.58
<b>Total Revenues:</b>	<b>\$1,826,387.74</b>	<b>\$341,628.69</b>	<b>\$0.00</b>	<b>\$17,221.37</b>	<b>\$42,056.46</b>	<b>\$2,227,294.26</b>
<b>Expenditures</b>						
Instructional Services	\$1,772,440.98	\$167,540.82	\$0.00	\$0.00	\$13,023.11	\$1,953,004.91
Instructional Support Services	\$451,713.21	\$25,177.18	\$0.00	\$0.00	\$26.00	\$476,916.39
Operation & Maintenance Services	\$267,500.94	\$2,491.23	\$0.00	\$0.00	\$567.00	\$270,559.17
Auxiliary Services	\$95,169.71	\$290,477.91	\$0.00	\$0.00	\$0.00	\$385,647.62
General Administrative Services	\$106,908.10	\$11,275.32	\$0.00	\$0.00	\$0.00	\$118,183.42
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	\$19,483.49	\$65,756.27	\$0.00	\$0.00	\$8,660.60	\$93,900.36
<b>Total Expenditures:</b>	<b>\$2,713,216.43</b>	<b>\$562,718.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,276.71</b>	<b>\$3,298,211.87</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$32,267.39	\$530,531.27	\$0.00	\$0.00	\$478.00	\$563,276.66
Other Fund Uses:	\$527,429.51	\$2,486.48	\$0.00	\$0.00	\$1,079.78	\$530,995.77
<b>Total Other Fund Sources (Uses):</b>	<b>(\$495,162.12)</b>	<b>\$528,044.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$601.78)</b>	<b>\$32,280.89</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,381,990.81)</b>	<b>\$306,954.75</b>	<b>\$0.00</b>	<b>\$17,221.37</b>	<b>\$19,177.97</b>	<b>(\$1,038,636.72)</b>
<b>Beginning Fund Balance - October 1:</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>
<b>Ending Fund Balance:</b>	<b>\$2,758,538.07</b>	<b>\$1,693,723.03</b>	<b>\$1,615,130.14</b>	<b>\$4,818,254.97</b>	<b>\$465,489.83</b>	<b>\$11,351,136.04</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 01**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$22,964,754.00	\$1,457,472.25	\$21,507,281.75	\$0.00	\$0.00	\$0.00
Federal Sources	\$15,800.00	\$0.00	\$15,800.00	\$4,322,937.00	\$181,059.65	\$4,141,877.35
Local Sources	\$12,049,403.00	\$366,428.85	\$11,682,974.15	\$1,798,480.00	\$157,986.10	\$1,640,493.90
Other Sources	\$85,801.00	\$2,486.64	\$83,314.36	\$227,711.00	\$2,582.94	\$225,128.06
<b>Total Revenues:</b>	<b>\$35,115,758.00</b>	<b>\$1,826,387.74</b>	<b>\$33,289,370.26</b>	<b>\$6,349,128.00</b>	<b>\$341,628.69</b>	<b>\$6,007,499.31</b>
<b>Expenditures</b>						
Instructional Services	\$21,925,523.00	\$1,772,440.98	\$20,153,082.02	\$2,881,303.00	\$167,540.82	\$2,713,762.18
Instructional Support Services	\$5,690,064.00	\$451,713.21	\$5,238,350.79	\$526,362.00	\$25,177.18	\$501,184.82
Operation & Maintenance Services	\$3,136,225.00	\$267,500.94	\$2,868,724.06	\$71,518.00	\$2,491.23	\$69,026.77
Auxiliary Services	\$1,659,770.00	\$95,169.71	\$1,564,600.29	\$3,186,776.00	\$290,477.91	\$2,896,298.09
General Administrative Services	\$1,482,022.00	\$106,908.10	\$1,375,113.90	\$153,080.00	\$11,275.32	\$141,804.68
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	\$19,483.49	\$250,807.51	\$822,491.00	\$65,756.27	\$756,734.73
<b>Total Expenditures:</b>	<b>\$34,163,895.00</b>	<b>\$2,713,216.43</b>	<b>\$31,450,678.57</b>	<b>\$7,641,530.00</b>	<b>\$562,718.73</b>	<b>\$7,078,811.27</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$579,927.00	\$32,267.39	\$547,659.61	\$1,732,162.00	\$530,531.27	\$1,201,630.73
Other Financing Uses:	\$1,572,852.00	\$527,429.51	\$1,045,422.49	\$325,887.00	\$2,486.48	\$323,400.52
<b>Total Other Financing Sources (Uses):</b>	<b>(\$992,925.00)</b>	<b>(\$495,162.12)</b>	<b>(\$497,762.88)</b>	<b>\$1,406,275.00</b>	<b>\$528,044.79</b>	<b>\$878,230.21</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$41,062.00)</b>	<b>(\$1,381,990.81)</b>	<b>\$1,340,928.81</b>	<b>\$113,873.00</b>	<b>\$306,954.75</b>	<b>(\$193,081.75)</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>\$1,386,768.28</b>	<b>(\$268,628.28)</b>
<b>Ending Fund Balance:</b>	<b>\$4,018,196.00</b>	<b>\$2,758,538.07</b>	<b>\$1,259,657.93</b>	<b>\$1,232,013.00</b>	<b>\$1,693,723.03</b>	<b>(\$461,710.03)</b>

**STATE OF ALABAMA**  
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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 01**

**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	\$15,149.00	\$1,094,756.00
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	\$2,072.37	\$379,040.63
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>\$17,221.37</b>	<b>\$1,473,796.63</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	\$0.00	\$419,350.00
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>\$0.00</b>	<b>\$1,220,529.12</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>\$17,221.37</b>	<b>\$118,917.51</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>\$4,818,254.97</b>	<b>\$523,063.91</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 01**

**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	\$1,472,621.25	\$22,602,037.75
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,338,737.00	\$181,059.65	\$4,157,677.35
Local Sources	\$922,766.00	\$42,056.46	\$880,709.54	\$15,151,762.00	\$568,543.78	\$14,583,218.22
Other Sources	\$0.00	\$0.00	\$0.00	\$2,465,408.00	\$5,069.58	\$2,460,338.42
<b>Total Revenues:</b>	<b>\$922,766.00</b>	<b>\$42,056.46</b>	<b>\$880,709.54</b>	<b>\$46,030,566.00</b>	<b>\$2,227,294.26</b>	<b>\$43,803,271.74</b>
<b>Expenditures</b>						
Instructional Services	\$512,397.00	\$13,023.11	\$499,373.89	\$25,319,223.00	\$1,953,004.91	\$23,366,218.09
Instructional Support Services	\$15,292.00	\$26.00	\$15,266.00	\$6,231,718.00	\$476,916.39	\$5,754,801.61
Operation & Maintenance Services	\$13,773.00	\$567.00	\$13,206.00	\$3,640,866.00	\$270,559.17	\$3,370,306.83
Auxiliary Services	\$2,068.00	\$0.00	\$2,068.00	\$5,069,848.00	\$385,647.62	\$4,684,200.38
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,635,102.00	\$118,183.42	\$1,516,918.58
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	\$8,660.60	\$277,373.40	\$1,428,816.00	\$93,900.36	\$1,334,915.64
<b>Total Expenditures:</b>	<b>\$829,564.00</b>	<b>\$22,276.71</b>	<b>\$807,287.29</b>	<b>\$46,008,164.12</b>	<b>\$3,298,211.87</b>	<b>\$42,709,952.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$108,450.00	\$478.00	\$107,972.00	\$2,554,889.00	\$563,276.66	\$1,991,612.34
Other Financing Uses:	\$197,831.00	\$1,079.78	\$196,751.22	\$2,230,920.00	\$530,995.77	\$1,699,924.23
<b>Total Other Financing Sources (Uses):</b>	<b>(\$89,381.00)</b>	<b>(\$601.78)</b>	<b>(\$88,779.22)</b>	<b>\$323,969.00</b>	<b>\$32,280.89</b>	<b>\$291,688.11</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$3,821.00</b>	<b>\$19,177.97</b>	<b>(\$15,356.97)</b>	<b>\$346,370.88</b>	<b>(\$1,038,636.72)</b>	<b>\$1,385,007.60</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$456,455.00</b>	<b>\$446,311.86</b>	<b>\$10,143.14</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>\$465,489.83</b>	<b>(\$5,213.83)</b>	<b>\$12,289,886.88</b>	<b>\$11,351,136.04</b>	<b>\$938,750.84</b>