

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2010, Fiscal Period 09**

**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	\$4,297,082.09	\$1,340,758.84	\$0.00	\$3,514,240.50	\$0.00	\$308,692.07	\$0.00
Investments	\$0.00	\$0.00	\$1,425,078.35	\$2,430,000.00	\$0.00	\$133,415.79	\$0.00
Receivables	\$0.00	\$8,968.64	\$0.00	\$52,006.88	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$43,577.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$23,062.72	\$92,942.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,506.18	\$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	\$72,703,904.06
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$243,000.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425,078.35
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,512,515.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,366,228.92</b>	<b>\$1,442,669.93</b>	<b>\$1,425,078.35</b>	<b>\$5,996,247.38</b>	<b>\$0.00</b>	<b>\$442,107.86</b>	<b>\$79,884,498.31</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$43,577.93	\$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	\$6,937,594.25
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$43,577.93</b>	<b>\$0.00</b>	<b>\$6,706.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,937,594.25</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,946,904.06
Contributed Capital							
Reserved Fund Balance	\$533,752.72	\$215,157.13	\$0.00	\$2,430,000.00	\$0.00	\$16,697.33	\$0.00
Unreserved Fund balance	\$3,832,476.20	\$1,183,934.87	\$1,425,078.35	\$3,559,540.68	\$0.00	\$425,410.53	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,366,228.92</b>	<b>\$1,399,092.00</b>	<b>\$1,425,078.35</b>	<b>\$5,989,540.68</b>	<b>\$0.00</b>	<b>\$442,107.86</b>	<b>\$72,946,904.06</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,366,228.92</b>	<b>\$1,442,669.93</b>	<b>\$1,425,078.35</b>	<b>\$5,996,247.38</b>	<b>\$0.00</b>	<b>\$442,107.86</b>	<b>\$79,884,498.31</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 2010, Fiscal Period 09**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$14,528,176.00	\$0.00	\$0.00	\$1,223,937.56	\$0.00	\$15,752,113.56
Federal Sources	\$15,834.58	\$5,156,202.49	\$0.00	\$0.00	\$0.00	\$5,172,037.07
Local Sources	\$9,941,983.93	\$1,141,209.83	\$0.00	\$875,099.36	\$510,487.02	\$12,468,780.14
Other Sources	\$47,394.06	\$132,000.53	\$0.00	\$0.00	\$0.00	\$179,394.59
<b>Total Revenues:</b>	<b>\$24,533,388.57</b>	<b>\$6,429,412.85</b>	<b>\$0.00</b>	<b>\$2,099,036.92</b>	<b>\$510,487.02</b>	<b>\$33,572,325.36</b>
<b>Expenditures</b>						
Instructional Services	\$15,257,331.62	\$2,666,991.58	\$0.00	\$0.00	\$233,807.87	\$18,158,131.07
Instructional Support Services	\$3,248,272.66	\$1,390,832.22	\$0.00	\$0.00	\$6,655.03	\$4,645,759.91
Operation & Maintenance Services	\$2,342,619.83	\$41,028.05	\$0.00	\$0.00	\$6,793.58	\$2,390,441.46
Auxiliary Services	\$999,004.51	\$2,394,336.77	\$0.00	\$0.00	\$1,298.20	\$3,394,639.48
General Administrative Services	\$996,812.26	\$183,016.40	\$0.00	\$0.00	\$0.00	\$1,179,828.66
Capital Outlay	\$0.00	\$0.00	\$0.00	\$779,550.54	\$0.00	\$779,550.54
Debt Service	\$0.00	\$0.00	\$750.00	\$246,435.56	\$0.00	\$247,185.56
Other Expenditures	\$235,387.16	\$564,191.37	\$0.00	\$404,979.97	\$223,586.22	\$1,428,144.72
<b>Total Expenditures:</b>	<b>\$23,079,428.04</b>	<b>\$7,240,396.39</b>	<b>\$750.00</b>	<b>\$1,430,966.07</b>	<b>\$472,140.90</b>	<b>\$32,223,681.40</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$360,261.81	\$1,048,561.45	\$134,350.00	\$0.00	\$100,497.90	\$1,643,671.16
Other Fund Uses:	\$1,001,099.28	\$177,043.86	\$0.00	\$134,350.00	\$147,189.27	\$1,459,682.41
<b>Total Other Fund Sources (Uses):</b>	<b>(\$640,837.47)</b>	<b>\$871,517.59</b>	<b>\$134,350.00</b>	<b>(\$134,350.00)</b>	<b>(\$46,691.37)</b>	<b>\$183,988.75</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$813,123.06</b>	<b>\$60,534.05</b>	<b>\$133,600.00</b>	<b>\$533,720.85</b>	<b>(\$8,345.25)</b>	<b>\$1,532,632.71</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,553,105.86</b>	<b>\$1,338,557.95</b>	<b>\$1,291,478.35</b>	<b>\$5,455,819.83</b>	<b>\$450,453.11</b>	<b>\$12,089,415.10</b>
<b>Ending Fund Balance:</b>	<b>\$4,366,228.92</b>	<b>\$1,399,092.00</b>	<b>\$1,425,078.35</b>	<b>\$5,989,540.68</b>	<b>\$442,107.86</b>	<b>\$13,622,047.81</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual**

**For Fiscal Year 2010, Fiscal Period 09**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$19,304,901.00	\$14,528,176.00	(\$4,776,725.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,000.00	\$15,834.58	(\$165.42)	\$8,492,622.71	\$5,156,202.49	(\$3,336,420.22)
Local Sources	\$11,709,269.92	\$9,941,983.93	(\$1,767,285.99)	\$1,794,768.00	\$1,141,209.83	(\$653,558.17)
Other Sources	\$90,200.00	\$47,394.06	(\$42,805.94)	\$187,455.47	\$132,000.53	(\$55,454.94)
<b>Total Revenues:</b>	<b>\$31,120,370.92</b>	<b>\$24,533,388.57</b>	<b>(\$6,586,982.35)</b>	<b>\$10,474,846.18</b>	<b>\$6,429,412.85</b>	<b>(\$4,045,433.33)</b>
<b>Expenditures</b>						
Instructional Services	\$20,792,282.00	\$15,257,331.62	\$5,534,950.38	\$4,836,717.50	\$2,666,991.58	\$2,169,725.92
Instructional Support Services	\$4,402,615.67	\$3,248,272.66	\$1,154,343.01	\$2,280,841.05	\$1,390,832.22	\$890,008.83
Operation & Maintenance Services	\$3,353,395.00	\$2,342,619.83	\$1,010,775.17	\$77,647.00	\$41,028.05	\$36,618.95
Auxiliary Services	\$1,240,432.64	\$999,004.51	\$241,428.13	\$3,166,577.34	\$2,394,336.77	\$772,240.57
General Administrative Services	\$1,452,633.00	\$996,812.26	\$455,820.74	\$265,204.70	\$183,016.40	\$82,188.30
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	\$413,375.88	\$235,387.16	\$177,988.72	\$832,387.97	\$564,191.37	\$268,196.60
<b>Total Expenditures:</b>	<b>\$31,654,734.19</b>	<b>\$23,079,428.04</b>	<b>\$8,575,306.15</b>	<b>\$11,459,375.56</b>	<b>\$7,240,396.39</b>	<b>\$4,218,979.17</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$621,816.66	\$360,261.81	(\$261,554.85)	\$1,473,927.00	\$1,048,561.45	(\$425,365.55)
Other Financing Uses:	\$1,316,952.00	\$1,001,099.28	\$315,852.72	\$420,555.90	\$177,043.86	\$243,512.04
<b>Total Other Financing Sources (Uses):</b>	<b>(\$695,135.34)</b>	<b>(\$640,837.47)</b>	<b>\$54,297.87</b>	<b>\$1,053,371.10</b>	<b>\$871,517.59</b>	<b>(\$181,853.51)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,229,498.61)</b>	<b>\$813,123.06</b>	<b>\$2,042,621.67</b>	<b>\$68,841.72</b>	<b>\$60,534.05</b>	<b>(\$8,307.67)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,553,107.30</b>	<b>\$3,553,105.86</b>	<b>(\$1.44)</b>	<b>\$1,338,564.71</b>	<b>\$1,338,557.95</b>	<b>(\$6.76)</b>
<b>Ending Fund Balance:</b>	<b>\$2,323,608.69</b>	<b>\$4,366,228.92</b>	<b>\$2,042,620.23</b>	<b>\$1,407,406.43</b>	<b>\$1,399,092.00</b>	<b>(\$8,314.43)</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 2010, Fiscal Period 09**

**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	\$2,400,978.69	\$1,223,937.56	(\$1,177,041.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$2,481,169.00	\$875,099.36	(\$1,606,069.64)
Other Sources	\$2,160,034.00	\$0.00	(\$2,160,034.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,160,034.00</b>	<b>\$0.00</b>	<b>(\$2,160,034.00)</b>	<b>\$4,882,147.69</b>	<b>\$2,099,036.92</b>	<b>(\$2,783,110.77)</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	\$506,490.39	\$0.00	\$506,490.39
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$103,241.00	\$0.00	\$103,241.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$855,750.00	\$779,550.54	\$76,199.46
Debt Service	\$2,160,784.00	\$750.00	\$2,160,034.00	\$529,939.03	\$246,435.56	\$283,503.47
Other Expenditures	\$0.00	\$0.00	\$0.00	\$404,979.97	\$404,979.97	\$0.00
<b>Total Expenditures:</b>	<b>\$2,160,784.00</b>	<b>\$750.00</b>	<b>\$2,160,034.00</b>	<b>\$2,400,400.39</b>	<b>\$1,430,966.07</b>	<b>\$969,434.32</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>\$2,347,397.30</b>	<b>\$533,720.85</b>	<b>(\$1,813,676.45)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,291,478.35</b>	<b>\$1,291,478.35</b>	<b>\$0.00</b>	<b>\$5,455,820.00</b>	<b>\$5,455,819.83</b>	<b>(\$0.17)</b>
<b>Ending Fund Balance:</b>	<b>\$1,425,078.35</b>	<b>\$1,425,078.35</b>	<b>\$0.00</b>	<b>\$7,803,217.30</b>	<b>\$5,989,540.68</b>	<b>(\$1,813,676.62)</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2010, Fiscal Period 09**

**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	\$21,705,879.69	\$15,752,113.56	(\$5,953,766.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,508,622.71	\$5,172,037.07	(\$3,336,585.64)
Local Sources	\$917,735.00	\$510,487.02	(\$407,247.98)	\$16,902,941.92	\$12,468,780.14	(\$4,434,161.78)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,437,689.47	\$179,394.59	(\$2,258,294.88)
<b>Total Revenues:</b>	<b>\$917,735.00</b>	<b>\$510,487.02</b>	<b>(\$407,247.98)</b>	<b>\$49,555,133.79</b>	<b>\$33,572,325.36</b>	<b>(\$15,982,808.43)</b>
<b>Expenditures</b>						
Instructional Services	\$478,760.00	\$233,807.87	\$244,952.13	\$26,107,759.50	\$18,158,131.07	\$7,949,628.43
Instructional Support Services	\$9,845.00	\$6,655.03	\$3,189.97	\$6,693,301.72	\$4,645,759.91	\$2,047,541.81
Operation & Maintenance Services	\$13,074.00	\$6,793.58	\$6,280.42	\$3,950,606.39	\$2,390,441.46	\$1,560,164.93
Auxiliary Services	\$2,512.00	\$1,298.20	\$1,213.80	\$4,512,762.98	\$3,394,639.48	\$1,118,123.50
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$1,717,887.70	\$1,179,828.66	\$538,059.04
Total Outlay	\$0.00	\$0.00	\$0.00	\$855,750.00	\$779,550.54	\$76,199.46
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,690,723.03	\$247,185.56	\$2,443,537.47
Other Expenditures	\$280,683.00	\$223,586.22	\$57,096.78	\$1,931,426.82	\$1,428,144.72	\$503,282.10
<b>Total Expenditures:</b>	<b>\$784,924.00</b>	<b>\$472,140.90</b>	<b>\$312,783.10</b>	<b>\$48,460,218.14</b>	<b>\$32,223,681.40</b>	<b>\$16,236,536.74</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$150,350.00	\$100,497.90	(\$49,852.10)	\$2,380,443.66	\$1,643,671.16	(\$736,772.50)
Other Financing Uses:	\$249,154.00	\$147,189.27	\$101,964.73	\$2,121,011.90	\$1,459,682.41	\$661,329.49
<b>Total Other Financing Sources (Uses):</b>	<b>(\$98,804.00)</b>	<b>(\$46,691.37)</b>	<b>\$52,112.63</b>	<b>\$259,431.76</b>	<b>\$183,988.75</b>	<b>(\$75,443.01)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$34,007.00</b>	<b>(\$8,345.25)</b>	<b>(\$42,352.25)</b>	<b>\$1,354,347.41</b>	<b>\$1,532,632.71</b>	<b>\$178,285.30</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$450,451.00</b>	<b>\$450,453.11</b>	<b>\$2.11</b>	<b>\$12,089,421.36</b>	<b>\$12,089,415.10</b>	<b>(\$6.26)</b>
<b>Ending Fund Balance:</b>	<b>\$484,458.00</b>	<b>\$442,107.86</b>	<b>(\$42,350.14)</b>	<b>\$13,443,768.77</b>	<b>\$13,622,047.81</b>	<b>\$178,279.04</b>