

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2010, 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	\$5,461,078.16	\$1,425,827.64	\$0.00	\$3,908,536.16	\$0.00	\$352,070.56	\$0.00
Investments	\$0.00	\$0.00	\$1,291,478.35	\$2,430,000.00	\$0.00	\$137,373.96	\$0.00
Receivables	\$0.00	\$171,209.68	\$0.00	\$65,553.05	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$46,177.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$31,060.20	\$92,942.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,515.05	\$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	\$72,683,904.06
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	\$1,291,478.35
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,646,115.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,540,830.94</b>	<b>\$1,689,979.77</b>	<b>\$1,291,478.35</b>	<b>\$6,404,089.21</b>	<b>\$0.00</b>	<b>\$489,444.52</b>	<b>\$79,864,498.31</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$27,932.25	\$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	\$6,937,594.25
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$27,932.25</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	\$72,926,904.06
Contributed Capital							
Reserved Fund Balance	\$444,395.99	\$275,841.21	\$0.00	\$2,430,000.00	\$0.00	\$19,275.27	\$0.00
Unreserved Fund balance	\$5,096,434.95	\$1,386,206.31	\$1,291,478.35	\$3,967,382.51	\$0.00	\$470,169.25	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,540,830.94</b>	<b>\$1,662,047.52</b>	<b>\$1,291,478.35</b>	<b>\$6,397,382.51</b>	<b>\$0.00</b>	<b>\$489,444.52</b>	<b>\$72,926,904.06</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,540,830.94</b>	<b>\$1,689,979.77</b>	<b>\$1,291,478.35</b>	<b>\$6,404,089.21</b>	<b>\$0.00</b>	<b>\$489,444.52</b>	<b>\$79,864,498.31</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 06**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$9,732,650.00	\$0.00	\$0.00	\$484,965.56	\$0.00	\$10,217,615.56
Federal Sources	\$15,096.58	\$3,500,466.71	\$0.00	\$0.00	\$0.00	\$3,515,563.29
Local Sources	\$8,186,124.09	\$826,835.48	\$0.00	\$855,986.51	\$371,292.76	\$10,240,238.84
Other Sources	\$27,706.35	\$120,142.80	\$0.00	\$0.00	\$0.00	\$147,849.15
<b>Total Revenues:</b>	<b>\$17,961,577.02</b>	<b>\$4,447,444.99</b>	<b>\$0.00</b>	<b>\$1,340,952.07</b>	<b>\$371,292.76</b>	<b>\$24,121,266.84</b>
<b>Expenditures</b>						
Instructional Services	\$10,190,181.25	\$1,786,421.13	\$0.00	\$0.00	\$134,699.76	\$12,111,302.14
Instructional Support Services	\$2,162,376.23	\$881,227.02	\$0.00	\$0.00	\$2,713.43	\$3,046,316.68
Operation & Maintenance Services	\$1,551,653.60	\$24,896.65	\$0.00	\$0.00	\$4,709.63	\$1,581,259.88
Auxiliary Services	\$643,196.90	\$1,702,887.39	\$0.00	\$0.00	\$1,112.40	\$2,347,196.69
General Administrative Services	\$672,505.11	\$123,033.83	\$0.00	\$0.00	\$0.00	\$795,538.94
Capital Outlay	\$0.00	\$0.00	\$0.00	\$166,500.00	\$0.00	\$166,500.00
Debt Service	\$0.00	\$0.00	\$0.00	\$246,435.56	\$0.00	\$246,435.56
Other Expenditures	\$155,819.80	\$356,423.93	\$0.00	\$0.00	\$160,569.81	\$672,813.54
<b>Total Expenditures:</b>	<b>\$15,375,732.89</b>	<b>\$4,874,889.95</b>	<b>\$0.00</b>	<b>\$412,935.56</b>	<b>\$303,805.03</b>	<b>\$20,967,363.43</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$241,497.67	\$867,424.55	\$0.00	\$0.00	\$77,950.90	\$1,186,873.12
Other Fund Uses:	\$839,616.72	\$116,490.02	\$0.00	\$0.00	\$106,447.22	\$1,062,553.96
<b>Total Other Fund Sources (Uses):</b>	<b>(\$598,119.05)</b>	<b>\$750,934.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$28,496.32)</b>	<b>\$124,319.16</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,987,725.08</b>	<b>\$323,489.57</b>	<b>\$0.00</b>	<b>\$928,016.51</b>	<b>\$38,991.41</b>	<b>\$3,278,222.57</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>\$5,469,366.00</b>	<b>\$450,453.11</b>	<b>\$12,102,961.27</b>
<b>Ending Fund Balance:</b>	<b>\$5,540,830.94</b>	<b>\$1,662,047.52</b>	<b>\$1,291,478.35</b>	<b>\$6,397,382.51</b>	<b>\$489,444.52</b>	<b>\$15,381,183.84</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 06**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$19,212,816.00	\$9,732,650.00	(\$9,480,166.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$12,000.00	\$15,096.58	\$3,096.58	\$8,483,021.17	\$3,500,466.71	(\$4,982,554.46)
Local Sources	\$11,669,750.00	\$8,186,124.09	(\$3,483,625.91)	\$1,781,268.00	\$826,835.48	(\$954,432.52)
Other Sources	\$79,267.00	\$27,706.35	(\$51,560.65)	\$132,996.00	\$120,142.80	(\$12,853.20)
<b>Total Revenues:</b>	<b>\$30,973,833.00</b>	<b>\$17,961,577.02</b>	<b>(\$13,012,255.98)</b>	<b>\$10,397,285.17</b>	<b>\$4,447,444.99</b>	<b>(\$5,949,840.18)</b>
<b>Expenditures</b>						
Instructional Services	\$20,808,176.31	\$10,190,181.25	\$10,617,995.06	\$4,546,923.67	\$1,786,421.13	\$2,760,502.54
Instructional Support Services	\$4,449,409.36	\$2,162,376.23	\$2,287,033.13	\$2,224,493.80	\$881,227.02	\$1,343,266.78
Operation & Maintenance Services	\$3,286,698.00	\$1,551,653.60	\$1,735,044.40	\$73,857.00	\$24,896.65	\$48,960.35
Auxiliary Services	\$1,247,223.00	\$643,196.90	\$604,026.10	\$3,258,859.00	\$1,702,887.39	\$1,555,971.61
General Administrative Services	\$1,442,625.00	\$672,505.11	\$770,119.89	\$265,918.70	\$123,033.83	\$142,884.87
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	\$331,428.88	\$155,819.80	\$175,609.08	\$917,178.00	\$356,423.93	\$560,754.07
<b>Total Expenditures:</b>	<b>\$31,565,560.55</b>	<b>\$15,375,732.89</b>	<b>\$16,189,827.66</b>	<b>\$11,287,230.17</b>	<b>\$4,874,889.95</b>	<b>\$6,412,340.22</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$537,869.76	\$241,497.67	(\$296,372.09)	\$1,483,540.00	\$867,424.55	(\$616,115.45)
Other Financing Uses:	\$1,313,978.00	\$839,616.72	\$474,361.28	\$351,030.00	\$116,490.02	\$234,539.98
<b>Total Other Financing Sources (Uses):</b>	<b>(\$776,108.24)</b>	<b>(\$598,119.05)</b>	<b>\$177,989.19</b>	<b>\$1,132,510.00</b>	<b>\$750,934.53</b>	<b>(\$381,575.47)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,367,835.79)</b>	<b>\$1,987,725.08</b>	<b>\$3,355,560.87</b>	<b>\$242,565.00</b>	<b>\$323,489.57</b>	<b>\$80,924.57</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>\$1,338,976.43</b>	<b>\$1,338,557.95</b>	<b>(\$418.48)</b>
<b>Ending Fund Balance:</b>	<b>\$2,185,271.51</b>	<b>\$5,540,830.94</b>	<b>\$3,355,559.43</b>	<b>\$1,581,541.43</b>	<b>\$1,662,047.52</b>	<b>\$80,506.09</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 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	\$2,400,978.69	\$484,965.56	(\$1,916,013.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$1,929,051.00	\$855,986.51	(\$1,073,064.49)
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>\$4,330,029.69</b>	<b>\$1,340,952.07</b>	<b>(\$2,989,077.62)</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	\$93,290.39	\$0.00	\$93,290.39
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$144,063.00	\$0.00	\$144,063.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$123,500.00	\$166,500.00	(\$43,000.00)
Debt Service	\$2,160,784.00	\$0.00	\$2,160,784.00	\$529,939.03	\$246,435.56	\$283,503.47
Other Expenditures	\$0.00	\$0.00	\$0.00	\$404,979.97	\$0.00	\$404,979.97
<b>Total Expenditures:</b>	<b>\$2,160,784.00</b>	<b>\$0.00</b>	<b>\$2,160,784.00</b>	<b>\$1,295,772.39</b>	<b>\$412,935.56</b>	<b>\$882,836.83</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>\$2,899,907.30</b>	<b>\$928,016.51</b>	<b>(\$1,971,890.79)</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>\$5,469,366.00</b>	<b>\$5,469,366.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,425,078.35</b>	<b>\$1,291,478.35</b>	<b>(\$133,600.00)</b>	<b>\$8,369,273.30</b>	<b>\$6,397,382.51</b>	<b>(\$1,971,890.79)</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 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	\$21,613,794.69	\$10,217,615.56	(\$11,396,179.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,495,021.17	\$3,515,563.29	(\$4,979,457.88)
Local Sources	\$900,206.00	\$371,292.76	(\$528,913.24)	\$16,280,275.00	\$10,240,238.84	(\$6,040,036.16)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,372,297.00	\$147,849.15	(\$2,224,447.85)
<b>Total Revenues:</b>	<b>\$900,206.00</b>	<b>\$371,292.76</b>	<b>(\$528,913.24)</b>	<b>\$48,761,387.86</b>	<b>\$24,121,266.84</b>	<b>(\$24,640,121.02)</b>
<b>Expenditures</b>						
Instructional Services	\$477,619.00	\$134,699.76	\$342,919.24	\$25,832,718.98	\$12,111,302.14	\$13,721,416.84
Instructional Support Services	\$6,821.00	\$2,713.43	\$4,107.57	\$6,680,724.16	\$3,046,316.68	\$3,634,407.48
Operation & Maintenance Services	\$13,074.00	\$4,709.63	\$8,364.37	\$3,466,919.39	\$1,581,259.88	\$1,885,659.51
Auxiliary Services	\$1,878.00	\$1,112.40	\$765.60	\$4,652,023.00	\$2,347,196.69	\$2,304,826.31
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$1,708,593.70	\$795,538.94	\$913,054.76
Total Outlay	\$0.00	\$0.00	\$0.00	\$123,500.00	\$166,500.00	(\$43,000.00)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,690,723.03	\$246,435.56	\$2,444,287.47
Other Expenditures	\$277,898.00	\$160,569.81	\$117,328.19	\$1,931,484.85	\$672,813.54	\$1,258,671.31
<b>Total Expenditures:</b>	<b>\$777,340.00</b>	<b>\$303,805.03</b>	<b>\$473,534.97</b>	<b>\$47,086,687.11</b>	<b>\$20,967,363.43</b>	<b>\$26,119,323.68</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$136,752.00	\$77,950.90	(\$58,801.10)	\$2,292,511.76	\$1,186,873.12	(\$1,105,638.64)
Other Financing Uses:	\$235,145.00	\$106,447.22	\$128,697.78	\$2,034,503.00	\$1,062,553.96	\$971,949.04
<b>Total Other Financing Sources (Uses):</b>	<b>(\$98,393.00)</b>	<b>(\$28,496.32)</b>	<b>\$69,896.68</b>	<b>\$258,008.76</b>	<b>\$124,319.16</b>	<b>(\$133,689.60)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$24,473.00</b>	<b>\$38,991.41</b>	<b>\$14,518.41</b>	<b>\$1,932,709.51</b>	<b>\$3,278,222.57</b>	<b>\$1,345,513.06</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$450,451.00</b>	<b>\$450,453.11</b>	<b>\$2.11</b>	<b>\$12,103,379.08</b>	<b>\$12,102,961.27</b>	<b>(\$417.81)</b>
<b>Ending Fund Balance:</b>	<b>\$474,924.00</b>	<b>\$489,444.52</b>	<b>\$14,520.52</b>	<b>\$14,036,088.59</b>	<b>\$15,381,183.84</b>	<b>\$1,345,095.25</b>