

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2010, Fiscal Period 08**

**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	\$4,623,984.44	\$1,464,253.21	\$0.00	\$4,350,245.30	\$0.00	\$294,141.66	\$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	\$132,588.45	\$0.00	\$52,006.88	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$27,561.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$19,782.74	\$92,942.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,909.53	\$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>\$4,674,238.34</b>	<b>\$1,689,784.11</b>	<b>\$1,425,078.35</b>	<b>\$6,832,252.18</b>	<b>\$0.00</b>	<b>\$427,557.45</b>	<b>\$79,884,498.31</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$27,561.63	\$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>\$27,561.63</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	\$492,470.46	\$229,320.81	\$0.00	\$2,430,000.00	\$0.00	\$11,798.25	\$0.00
Unreserved Fund balance	\$4,181,767.88	\$1,432,901.67	\$1,425,078.35	\$4,395,545.48	\$0.00	\$415,759.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,674,238.34</b>	<b>\$1,662,222.48</b>	<b>\$1,425,078.35</b>	<b>\$6,825,545.48</b>	<b>\$0.00</b>	<b>\$427,557.45</b>	<b>\$72,946,904.06</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,674,238.34</b>	<b>\$1,689,784.11</b>	<b>\$1,425,078.35</b>	<b>\$6,832,252.18</b>	<b>\$0.00</b>	<b>\$427,557.45</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 08**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$12,929,427.00	\$0.00	\$0.00	\$1,143,182.56	\$0.00	\$14,072,609.56
Federal Sources	\$15,438.58	\$4,697,263.68	\$0.00	\$0.00	\$0.00	\$4,712,702.26
Local Sources	\$9,361,665.02	\$1,105,381.46	\$0.00	\$873,328.65	\$483,136.88	\$11,823,512.01
Other Sources	\$44,965.74	\$131,952.52	\$0.00	\$0.00	\$0.00	\$176,918.26
<b>Total Revenues:</b>	<b>\$22,351,496.34</b>	<b>\$5,934,597.66</b>	<b>\$0.00</b>	<b>\$2,016,511.21</b>	<b>\$483,136.88</b>	<b>\$30,785,742.09</b>
<b>Expenditures</b>						
Instructional Services	\$13,592,512.49	\$2,368,582.25	\$0.00	\$0.00	\$223,727.38	\$16,184,822.12
Instructional Support Services	\$2,927,543.23	\$1,189,890.65	\$0.00	\$0.00	\$6,655.03	\$4,124,088.91
Operation & Maintenance Services	\$2,075,299.90	\$37,683.29	\$0.00	\$0.00	\$6,569.10	\$2,119,552.29
Auxiliary Services	\$873,510.35	\$2,251,523.74	\$0.00	\$0.00	\$1,298.20	\$3,126,332.29
General Administrative Services	\$883,332.27	\$163,178.79	\$0.00	\$0.00	\$0.00	\$1,046,511.06
Capital Outlay	\$0.00	\$0.00	\$0.00	\$266,000.00	\$0.00	\$266,000.00
Debt Service	\$0.00	\$0.00	\$750.00	\$246,435.56	\$0.00	\$247,185.56
Other Expenditures	\$202,932.27	\$486,127.41	\$0.00	\$0.00	\$221,380.31	\$910,439.99
<b>Total Expenditures:</b>	<b>\$20,555,130.51</b>	<b>\$6,496,986.13</b>	<b>\$750.00</b>	<b>\$512,435.56</b>	<b>\$459,630.02</b>	<b>\$28,024,932.22</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$325,226.63	\$1,047,666.95	\$134,350.00	\$0.00	\$100,497.90	\$1,607,741.48
Other Fund Uses:	\$1,000,459.98	\$161,613.95	\$0.00	\$134,350.00	\$146,900.42	\$1,443,324.35
<b>Total Other Fund Sources (Uses):</b>	<b>(\$675,233.35)</b>	<b>\$886,053.00</b>	<b>\$134,350.00</b>	<b>(\$134,350.00)</b>	<b>(\$46,402.52)</b>	<b>\$164,417.13</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,121,132.48</b>	<b>\$323,664.53</b>	<b>\$133,600.00</b>	<b>\$1,369,725.65</b>	<b>(\$22,895.66)</b>	<b>\$2,925,227.00</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>\$4,674,238.34</b>	<b>\$1,662,222.48</b>	<b>\$1,425,078.35</b>	<b>\$6,825,545.48</b>	<b>\$427,557.45</b>	<b>\$15,014,642.10</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 2010, Fiscal Period 08**

**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	\$12,929,427.00	(\$6,375,474.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,000.00	\$15,438.58	(\$561.42)	\$8,492,622.71	\$4,697,263.68	(\$3,795,359.03)
Local Sources	\$11,709,269.92	\$9,361,665.02	(\$2,347,604.90)	\$1,794,768.00	\$1,105,381.46	(\$689,386.54)
Other Sources	\$90,200.00	\$44,965.74	(\$45,234.26)	\$187,455.47	\$131,952.52	(\$55,502.95)
<b>Total Revenues:</b>	<b>\$31,120,370.92</b>	<b>\$22,351,496.34</b>	<b>(\$8,768,874.58)</b>	<b>\$10,474,846.18</b>	<b>\$5,934,597.66</b>	<b>(\$4,540,248.52)</b>
<b>Expenditures</b>						
Instructional Services	\$20,792,282.00	\$13,592,512.49	\$7,199,769.51	\$4,836,717.50	\$2,368,582.25	\$2,468,135.25
Instructional Support Services	\$4,402,615.67	\$2,927,543.23	\$1,475,072.44	\$2,280,841.05	\$1,189,890.65	\$1,090,950.40
Operation & Maintenance Services	\$3,353,395.00	\$2,075,299.90	\$1,278,095.10	\$77,647.00	\$37,683.29	\$39,963.71
Auxiliary Services	\$1,240,432.64	\$873,510.35	\$366,922.29	\$3,166,577.34	\$2,251,523.74	\$915,053.60
General Administrative Services	\$1,452,633.00	\$883,332.27	\$569,300.73	\$265,204.70	\$163,178.79	\$102,025.91
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	\$202,932.27	\$210,443.61	\$832,387.97	\$486,127.41	\$346,260.56
<b>Total Expenditures:</b>	<b>\$31,654,734.19</b>	<b>\$20,555,130.51</b>	<b>\$11,099,603.68</b>	<b>\$11,459,375.56</b>	<b>\$6,496,986.13</b>	<b>\$4,962,389.43</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$621,816.66	\$325,226.63	(\$296,590.03)	\$1,473,927.00	\$1,047,666.95	(\$426,260.05)
Other Financing Uses:	\$1,316,952.00	\$1,000,459.98	\$316,492.02	\$420,555.90	\$161,613.95	\$258,941.95
<b>Total Other Financing Sources (Uses):</b>	<b>(\$695,135.34)</b>	<b>(\$675,233.35)</b>	<b>\$19,901.99</b>	<b>\$1,053,371.10</b>	<b>\$886,053.00</b>	<b>(\$167,318.10)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	<b>(\$1,229,498.61)</b>	<b>\$1,121,132.48</b>	<b>\$2,350,631.09</b>	<b>\$68,841.72</b>	<b>\$323,664.53</b>	<b>\$254,822.81</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>\$4,674,238.34</b>	<b>\$2,350,629.65</b>	<b>\$1,407,406.43</b>	<b>\$1,662,222.48</b>	<b>\$254,816.05</b>

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

**Exhibit F-III-B**

**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 08**

**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	\$1,143,182.56	(\$1,257,796.13)
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	\$873,328.65	(\$1,607,840.35)
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>\$2,016,511.21</b>	<b>(\$2,865,636.48)</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	\$266,000.00	\$589,750.00
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	\$0.00	\$404,979.97
<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>\$512,435.56</b>	<b>\$1,887,964.83</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>\$1,369,725.65</b>	<b>(\$977,671.65)</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>\$6,825,545.48</b>	<b>(\$977,671.82)</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 08**

*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	\$21,705,879.69	\$14,072,609.56	(\$7,633,270.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,508,622.71	\$4,712,702.26	(\$3,795,920.45)
Local Sources	\$917,735.00	\$483,136.88	(\$434,598.12)	\$16,902,941.92	\$11,823,512.01	(\$5,079,429.91)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,437,689.47	\$176,918.26	(\$2,260,771.21)
<b>Total Revenues:</b>	<b>\$917,735.00</b>	<b>\$483,136.88</b>	<b>(\$434,598.12)</b>	<b>\$49,555,133.79</b>	<b>\$30,785,742.09</b>	<b>(\$18,769,391.70)</b>
<b>Expenditures</b>						
Instructional Services	\$478,760.00	\$223,727.38	\$255,032.62	\$26,107,759.50	\$16,184,822.12	\$9,922,937.38
Instructional Support Services	\$9,845.00	\$6,655.03	\$3,189.97	\$6,693,301.72	\$4,124,088.91	\$2,569,212.81
Operation & Maintenance Services	\$13,074.00	\$6,569.10	\$6,504.90	\$3,950,606.39	\$2,119,552.29	\$1,831,054.10
Auxiliary Services	\$2,512.00	\$1,298.20	\$1,213.80	\$4,512,762.98	\$3,126,332.29	\$1,386,430.69
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$1,717,887.70	\$1,046,511.06	\$671,376.64
Total Outlay	\$0.00	\$0.00	\$0.00	\$855,750.00	\$266,000.00	\$589,750.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,690,723.03	\$247,185.56	\$2,443,537.47
Other Expenditures	\$280,683.00	\$221,380.31	\$59,302.69	\$1,931,426.82	\$910,439.99	\$1,020,986.83
<b>Total Expenditures:</b>	<b>\$784,924.00</b>	<b>\$459,630.02</b>	<b>\$325,293.98</b>	<b>\$48,460,218.14</b>	<b>\$28,024,932.22</b>	<b>\$20,435,285.92</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$150,350.00	\$100,497.90	(\$49,852.10)	\$2,380,443.66	\$1,607,741.48	(\$772,702.18)
Other Financing Uses:	\$249,154.00	\$146,900.42	\$102,253.58	\$2,121,011.90	\$1,443,324.35	\$677,687.55
<b>Total Other Financing Sources (Uses):</b>	<b>(\$98,804.00)</b>	<b>(\$46,402.52)</b>	<b>\$52,401.48</b>	<b>\$259,431.76</b>	<b>\$164,417.13</b>	<b>(\$95,014.63)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$34,007.00</b>	<b>(\$22,895.66)</b>	<b>(\$56,902.66)</b>	<b>\$1,354,347.41</b>	<b>\$2,925,227.00</b>	<b>\$1,570,879.59</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>\$427,557.45</b>	<b>(\$56,900.55)</b>	<b>\$13,443,768.77</b>	<b>\$15,014,642.10</b>	<b>\$1,570,873.33</b>