

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2010**

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	\$2,437,506.17	\$1,471,049.34	\$0.00	\$5,013,854.35	\$0.00	\$304,262.80	\$0.00
Investments	\$0.00	\$0.00	\$1,489,078.10	\$2,430,000.00	\$0.00	\$134,554.90	\$0.00
Receivables	\$362,009.14	\$668,499.39	\$0.00	\$113,376.31	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$512,144.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$29,496.14	\$106,256.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,749.14	\$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	\$73,069,908.90
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$648,375.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,489,078.10
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,062,389.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,345,905.43</b>	<b>\$2,245,804.83</b>	<b>\$1,489,078.10</b>	<b>\$7,557,230.66</b>	<b>\$0.00</b>	<b>\$438,817.70</b>	<b>\$80,269,751.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$181,805.86	\$12,425.02	\$0.00	\$0.00	\$0.00	\$3,758.17	\$0.00
Interfund Payable	\$28,759.85	\$483,384.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$5,760.00	\$2,308.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,551,467.93
<b>Total Liabilities:</b>	<b>\$216,325.71</b>	<b>\$498,118.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,758.17</b>	<b>\$6,551,467.93</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,718,283.90
Contributed Capital							
Reserved Fund Balance	\$354,693.28	\$161,910.53	\$0.00	\$2,430,000.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,774,886.44	\$1,585,776.11	\$1,489,078.10	\$5,127,230.66	\$0.00	\$435,059.53	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,129,579.72</b>	<b>\$1,747,686.64</b>	<b>\$1,489,078.10</b>	<b>\$7,557,230.66</b>	<b>\$0.00</b>	<b>\$435,059.53</b>	<b>\$73,718,283.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,345,905.43</b>	<b>\$2,245,804.83</b>	<b>\$1,489,078.10</b>	<b>\$7,557,230.66</b>	<b>\$0.00</b>	<b>\$438,817.70</b>	<b>\$80,269,751.83</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 Ended September 30, 2010**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$18,940,469.85	\$0.00	\$0.00	\$1,596,487.00	\$0.00	\$20,536,956.85
Federal Sources	\$16,284.58	\$7,335,955.66	\$0.00	\$0.00	\$0.00	\$7,352,240.24
Local Sources	\$12,406,904.43	\$1,556,527.13	\$63,999.75	\$2,550,799.31	\$691,371.94	\$17,269,602.56
Other Sources	\$64,256.10	\$247,478.17	\$1,709,204.33	\$65,319.91	\$0.00	\$2,086,258.51
<b>Total Revenues:</b>	<b>\$31,427,914.96</b>	<b>\$9,139,960.96</b>	<b>\$1,773,204.08</b>	<b>\$4,212,606.22</b>	<b>\$691,371.94</b>	<b>\$47,245,058.16</b>
<b>Expenditures</b>						
Instructional Services	\$20,578,398.60	\$3,669,007.11	\$0.00	\$0.00	\$283,277.14	\$24,530,682.85
Instructional Support Services	\$4,334,389.84	\$1,976,958.26	\$0.00	\$0.00	\$13,873.59	\$6,325,221.69
Operation & Maintenance Services	\$3,247,096.36	\$64,191.02	\$0.00	\$55,595.00	\$14,811.83	\$3,381,694.21
Auxiliary Services	\$1,240,456.33	\$3,146,735.19	\$0.00	\$140,948.00	\$1,323.30	\$4,529,462.82
General Administrative Services	\$1,369,328.97	\$245,982.54	\$0.00	\$0.00	\$0.00	\$1,615,311.51
Capital Outlay	\$0.00	\$0.00	\$0.00	\$857,760.54	\$0.00	\$857,760.54
Debt Service	\$0.00	\$0.00	\$1,709,954.33	\$517,561.88	\$0.00	\$2,227,516.21
Other Expenditures	\$326,577.94	\$721,069.74	\$0.00	\$404,979.97	\$300,237.11	\$1,752,864.76
<b>Total Expenditures:</b>	<b>\$31,096,248.04</b>	<b>\$9,823,943.86</b>	<b>\$1,709,954.33</b>	<b>\$1,976,845.39</b>	<b>\$613,522.97</b>	<b>\$45,220,514.59</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$571,805.34	\$1,454,621.12	\$134,350.00	\$0.00	\$131,161.23	\$2,291,937.69
Other Fund Uses:	\$1,324,500.12	\$361,509.53	\$0.00	\$134,350.00	\$224,403.78	\$2,044,763.43
<b>Total Other Fund Sources (Uses):</b>	<b>(\$752,694.78)</b>	<b>\$1,093,111.59</b>	<b>\$134,350.00</b>	<b>(\$134,350.00)</b>	<b>(\$93,242.55)</b>	<b>\$247,174.26</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$421,027.86)</b>	<b>\$409,128.69</b>	<b>\$197,599.75</b>	<b>\$2,101,410.83</b>	<b>(\$15,393.58)</b>	<b>\$2,271,717.83</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,550,607.58</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>\$12,086,916.82</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$3,129,579.72</b>	<b>\$1,747,686.64</b>	<b>\$1,489,078.10</b>	<b>\$7,557,230.66</b>	<b>\$435,059.53</b>	<b>\$14,358,634.65</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 Ended September 30, 2010**

**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	\$18,940,469.85	(\$364,431.15)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,000.00	\$16,284.58	\$284.58	\$8,492,622.71	\$7,335,955.66	(\$1,156,667.05)
Local Sources	\$11,709,269.92	\$12,406,904.43	\$697,634.51	\$1,794,768.00	\$1,556,527.13	(\$238,240.87)
Other Sources	\$90,200.00	\$64,256.10	(\$25,943.90)	\$187,455.47	\$247,478.17	\$60,022.70
<b>Total Revenues:</b>	<b>\$31,120,370.92</b>	<b>\$31,427,914.96</b>	<b>\$307,544.04</b>	<b>\$10,474,846.18</b>	<b>\$9,139,960.96</b>	<b>(\$1,334,885.22)</b>
<b>Expenditures</b>						
Instructional Services	\$20,792,282.00	\$20,578,398.60	\$213,883.40	\$4,836,717.50	\$3,669,007.11	\$1,167,710.39
Instructional Support Services	\$4,402,615.67	\$4,334,389.84	\$68,225.83	\$2,280,841.05	\$1,976,958.26	\$303,882.79
Operation & Maintenance Services	\$3,353,395.00	\$3,247,096.36	\$106,298.64	\$77,647.00	\$64,191.02	\$13,455.98
Auxiliary Services	\$1,240,432.64	\$1,240,456.33	(\$23.69)	\$3,166,577.34	\$3,146,735.19	\$19,842.15
General Administrative Services	\$1,452,633.00	\$1,369,328.97	\$83,304.03	\$265,204.70	\$245,982.54	\$19,222.16
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	\$326,577.94	\$86,797.94	\$832,387.97	\$721,069.74	\$111,318.23
<b>Total Expenditures:</b>	<b>\$31,654,734.19</b>	<b>\$31,096,248.04</b>	<b>\$558,486.15</b>	<b>\$11,459,375.56</b>	<b>\$9,823,943.86</b>	<b>\$1,635,431.70</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$621,816.66	\$571,805.34	(\$50,011.32)	\$1,473,927.00	\$1,454,621.12	(\$19,305.88)
Other Financing Uses:	\$1,316,952.00	\$1,324,500.12	(\$7,548.12)	\$420,555.90	\$361,509.53	\$59,046.37
<b>Total Other Financing Sources (Uses):</b>	<b>(\$695,135.34)</b>	<b>(\$752,694.78)</b>	<b>(\$57,559.44)</b>	<b>\$1,053,371.10</b>	<b>\$1,093,111.59</b>	<b>\$39,740.49</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,229,498.61)</b>	<b>(\$421,027.86)</b>	<b>\$808,470.75</b>	<b>\$68,841.72</b>	<b>\$409,128.69</b>	<b>\$340,286.97</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,553,107.30</b>	<b>\$3,550,607.58</b>	<b>(\$2,499.72)</b>	<b>\$1,338,564.71</b>	<b>\$1,338,557.95</b>	<b>(\$6.76)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,323,608.69</b>	<b>\$3,129,579.72</b>	<b>\$805,971.03</b>	<b>\$1,407,406.43</b>	<b>\$1,747,686.64</b>	<b>\$340,280.21</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 Ended September 30, 2010**

**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	\$1,596,487.00	(\$804,491.69)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$63,999.75	\$63,999.75	\$2,481,169.00	\$2,550,799.31	\$69,630.31
Other Sources	\$2,160,034.00	\$1,709,204.33	(\$450,829.67)	\$0.00	\$65,319.91	\$65,319.91
<b>Total Revenues:</b>	<b>\$2,160,034.00</b>	<b>\$1,773,204.08</b>	<b>(\$386,829.92)</b>	<b>\$4,882,147.69</b>	<b>\$4,212,606.22</b>	<b>(\$669,541.47)</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	\$55,595.00	\$450,895.39
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$103,241.00	\$140,948.00	(\$37,707.00)
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	\$857,760.54	(\$2,010.54)
Debt Service	\$2,160,784.00	\$1,709,954.33	\$450,829.67	\$529,939.03	\$517,561.88	\$12,377.15
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>\$1,709,954.33</b>	<b>\$450,829.67</b>	<b>\$2,400,400.39</b>	<b>\$1,976,845.39</b>	<b>\$423,555.00</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>\$197,599.75</b>	<b>\$63,999.75</b>	<b>\$2,347,397.30</b>	<b>\$2,101,410.83</b>	<b>(\$245,986.47)</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 - Sept. 30:</b>	<b>\$1,425,078.35</b>	<b>\$1,489,078.10</b>	<b>\$63,999.75</b>	<b>\$7,803,217.30</b>	<b>\$7,557,230.66</b>	<b>(\$245,986.64)</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 Ended September 30, 2010**

**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	\$20,536,956.85	(\$1,168,922.84)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,508,622.71	\$7,352,240.24	(\$1,156,382.47)
Local Sources	\$917,735.00	\$691,371.94	(\$226,363.06)	\$16,902,941.92	\$17,269,602.56	\$366,660.64
Other Sources	\$0.00	\$0.00	\$0.00	\$2,437,689.47	\$2,086,258.51	(\$351,430.96)
<b>Total Revenues:</b>	<b>\$917,735.00</b>	<b>\$691,371.94</b>	<b>(\$226,363.06)</b>	<b>\$49,555,133.79</b>	<b>\$47,245,058.16</b>	<b>(\$2,310,075.63)</b>
<b>Expenditures</b>						
Instructional Services	\$478,760.00	\$283,277.14	\$195,482.86	\$26,107,759.50	\$24,530,682.85	\$1,577,076.65
Instructional Support Services	\$9,845.00	\$13,873.59	(\$4,028.59)	\$6,693,301.72	\$6,325,221.69	\$368,080.03
Operation & Maintenance Services	\$13,074.00	\$14,811.83	(\$1,737.83)	\$3,950,606.39	\$3,381,694.21	\$568,912.18
Auxiliary Services	\$2,512.00	\$1,323.30	\$1,188.70	\$4,512,762.98	\$4,529,462.82	(\$16,699.84)
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$1,717,887.70	\$1,615,311.51	\$102,576.19
Total Outlay	\$0.00	\$0.00	\$0.00	\$855,750.00	\$857,760.54	(\$2,010.54)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,690,723.03	\$2,227,516.21	\$463,206.82
Other Expenditures	\$280,683.00	\$300,237.11	(\$19,554.11)	\$1,931,426.82	\$1,752,864.76	\$178,562.06
<b>Total Expenditures:</b>	<b>\$784,924.00</b>	<b>\$613,522.97</b>	<b>\$171,401.03</b>	<b>\$48,460,218.14</b>	<b>\$45,220,514.59</b>	<b>\$3,239,703.55</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$150,350.00	\$131,161.23	(\$19,188.77)	\$2,380,443.66	\$2,291,937.69	(\$88,505.97)
Other Financing Uses:	\$249,154.00	\$224,403.78	\$24,750.22	\$2,121,011.90	\$2,044,763.43	\$76,248.47
<b>Total Other Financing Sources (Uses):</b>	<b>(\$98,804.00)</b>	<b>(\$93,242.55)</b>	<b>\$5,561.45</b>	<b>\$259,431.76</b>	<b>\$247,174.26</b>	<b>(\$12,257.50)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$34,007.00</b>	<b>(\$15,393.58)</b>	<b>(\$49,400.58)</b>	<b>\$1,354,347.41</b>	<b>\$2,271,717.83</b>	<b>\$917,370.42</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>\$12,086,916.82</b>	<b>(\$2,504.54)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$484,458.00</b>	<b>\$435,059.53</b>	<b>(\$49,398.47)</b>	<b>\$13,443,768.77</b>	<b>\$14,358,634.65</b>	<b>\$914,865.88</b>