

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2011, Fiscal Period 07**

Exhibit F-I-A

**179 - Opelika City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$5,040,926.16	\$1,702,640.25	\$0.00	\$6,905,389.08	\$0.00	\$289,598.10	\$0.00
Investments	\$0.00	\$0.00	\$1,622,678.10	\$2,430,000.00	\$0.00	\$134,554.90	\$0.00
Receivables	\$0.00	\$181,493.35	\$0.00	\$110,620.09	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$38,085.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$38,192.65	\$106,256.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$9,895.58	\$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	\$73,087,603.90
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	\$1,622,678.10
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,928,789.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,127,100.00</b>	<b>\$1,990,389.70</b>	<b>\$1,622,678.10</b>	<b>\$9,446,009.17</b>	<b>\$0.00</b>	<b>\$424,153.00</b>	<b>\$80,287,446.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$19,588.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134.00	\$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>\$0.00</b>	<b>\$19,588.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134.00</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	\$73,735,978.90
Contributed Capital							
Reserved Fund Balance	\$509,539.45	\$346,351.26	\$0.00	\$2,450,869.14	\$0.00	\$23,831.19	\$0.00
Unreserved Fund balance	\$4,617,560.55	\$1,624,450.16	\$1,622,678.10	\$6,995,140.03	\$0.00	\$400,187.81	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,127,100.00</b>	<b>\$1,970,801.42</b>	<b>\$1,622,678.10</b>	<b>\$9,446,009.17</b>	<b>\$0.00</b>	<b>\$424,019.00</b>	<b>\$73,735,978.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,127,100.00</b>	<b>\$1,990,389.70</b>	<b>\$1,622,678.10</b>	<b>\$9,446,009.17</b>	<b>\$0.00</b>	<b>\$424,153.00</b>	<b>\$80,287,446.83</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 2011, Fiscal Period 07**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$11,866,814.00	\$0.00	\$0.00	\$766,013.65	\$0.00	\$12,632,827.65
Federal Sources	\$15,172.92	\$4,332,897.82	\$0.00	\$0.00	\$0.00	\$4,348,070.74
Local Sources	\$8,558,637.31	\$919,481.15	\$0.00	\$1,788,950.32	\$551,637.27	\$11,818,706.05
Other Sources	\$37,123.99	\$107,583.36	\$0.00	\$0.00	\$0.00	\$144,707.35
<b>Total Revenues:</b>	<b>\$20,477,748.22</b>	<b>\$5,359,962.33</b>	<b>\$0.00</b>	<b>\$2,554,963.97</b>	<b>\$551,637.27</b>	<b>\$28,944,311.79</b>
<b>Expenditures</b>						
Instructional Services	\$12,070,195.90	\$2,225,369.44	\$0.00	\$123,840.94	\$301,229.70	\$14,720,635.98
Instructional Support Services	\$2,469,227.96	\$1,092,579.56	\$0.00	\$9,374.68	\$5,574.17	\$3,576,756.37
Operation & Maintenance Services	\$1,746,032.00	\$61,485.36	\$0.00	\$75,042.88	\$5,994.11	\$1,888,554.35
Auxiliary Services	\$642,016.61	\$2,087,421.16	\$0.00	\$0.00	\$412.20	\$2,729,849.97
General Administrative Services	\$829,866.75	\$89,279.09	\$0.00	\$0.00	\$0.00	\$919,145.84
Capital Outlay	\$0.00	\$0.00	\$0.00	\$91,688.31	\$0.00	\$91,688.31
Debt Service	\$0.00	\$0.00	\$0.00	\$232,638.65	\$0.00	\$232,638.65
Other Expenditures	\$175,497.58	\$388,514.74	\$0.00	\$0.00	\$170,760.31	\$734,772.63
<b>Total Expenditures:</b>	<b>\$17,932,836.80</b>	<b>\$5,944,649.35</b>	<b>\$0.00</b>	<b>\$532,585.46</b>	<b>\$483,970.49</b>	<b>\$24,894,042.10</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$269,287.65	\$937,443.05	\$133,600.00	\$0.00	\$151,009.45	\$1,491,340.15
Other Fund Uses:	\$848,031.33	\$129,641.25	\$0.00	\$133,600.00	\$229,716.76	\$1,340,989.34
<b>Total Other Fund Sources (Uses):</b>	<b>(\$578,743.68)</b>	<b>\$807,801.80</b>	<b>\$133,600.00</b>	<b>(\$133,600.00)</b>	<b>(\$78,707.31)</b>	<b>\$150,350.81</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,966,167.74</b>	<b>\$223,114.78</b>	<b>\$133,600.00</b>	<b>\$1,888,778.51</b>	<b>(\$11,040.53)</b>	<b>\$4,200,620.50</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,160,932.26</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>\$14,389,987.19</b>
<b>Ending Fund Balance:</b>	<b>\$5,127,100.00</b>	<b>\$1,970,801.42</b>	<b>\$1,622,678.10</b>	<b>\$9,446,009.17</b>	<b>\$424,019.00</b>	<b>\$18,590,607.69</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 2011, Fiscal Period 07**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$20,554,523.00	\$11,866,814.00	(\$8,687,709.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$12,000.00	\$15,172.92	\$3,172.92	\$7,952,233.75	\$4,332,897.82	(\$3,619,335.93)
Local Sources	\$11,771,409.00	\$8,558,637.31	(\$3,212,771.69)	\$1,636,181.12	\$919,481.15	(\$716,699.97)
Other Sources	\$78,274.36	\$37,123.99	(\$41,150.37)	\$182,418.47	\$107,583.36	(\$74,835.11)
<b>Total Revenues:</b>	<b>\$32,416,206.36</b>	<b>\$20,477,748.22</b>	<b>(\$11,938,458.14)</b>	<b>\$9,770,833.34</b>	<b>\$5,359,962.33</b>	<b>(\$4,410,871.01)</b>
<b>Expenditures</b>						
Instructional Services	\$21,000,473.07	\$12,070,195.90	\$8,930,277.17	\$3,999,590.36	\$2,225,369.44	\$1,774,220.92
Instructional Support Services	\$4,370,718.03	\$2,469,227.96	\$1,901,490.07	\$2,238,061.56	\$1,092,579.56	\$1,145,482.00
Operation & Maintenance Services	\$3,253,736.89	\$1,746,032.00	\$1,507,704.89	\$135,034.88	\$61,485.36	\$73,549.52
Auxiliary Services	\$1,163,636.32	\$642,016.61	\$521,619.71	\$3,362,618.46	\$2,087,421.16	\$1,275,197.30
General Administrative Services	\$1,544,604.30	\$829,866.75	\$714,737.55	\$161,138.16	\$89,279.09	\$71,859.07
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	\$318,631.92	\$175,497.58	\$143,134.34	\$771,118.58	\$388,514.74	\$382,603.84
<b>Total Expenditures:</b>	<b>\$31,651,800.53</b>	<b>\$17,932,836.80</b>	<b>\$13,718,963.73</b>	<b>\$10,667,562.00</b>	<b>\$5,944,649.35</b>	<b>\$4,722,912.65</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$552,867.68	\$269,287.65	(\$283,580.03)	\$1,473,278.01	\$937,443.05	(\$535,834.96)
Other Financing Uses:	\$1,312,593.23	\$848,031.33	\$464,561.90	\$348,375.10	\$129,641.25	\$218,733.85
<b>Total Other Financing Sources (Uses):</b>	<b>(\$759,725.55)</b>	<b>(\$578,743.68)</b>	<b>\$180,981.87</b>	<b>\$1,124,902.91</b>	<b>\$807,801.80</b>	<b>(\$317,101.11)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$4,680.28</b>	<b>\$1,966,167.74</b>	<b>\$1,961,487.46</b>	<b>\$228,174.25</b>	<b>\$223,114.78</b>	<b>(\$5,059.47)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,129,579.72</b>	<b>\$3,160,932.26</b>	<b>\$31,352.54</b>	<b>\$1,747,686.64</b>	<b>\$1,747,686.64</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$3,134,260.00</b>	<b>\$5,127,100.00</b>	<b>\$1,992,840.00</b>	<b>\$1,975,860.89</b>	<b>\$1,970,801.42</b>	<b>(\$5,059.47)</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 2011, Fiscal Period 07**

Exhibit F-III-B

**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	\$2,029,656.69	\$766,013.65	(\$1,263,643.04)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$1,806,440.48	\$1,788,950.32	(\$17,490.16)
Other Sources	\$1,651,968.00	\$0.00	(\$1,651,968.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,651,968.00</b>	<b>\$0.00</b>	<b>(\$1,651,968.00)</b>	<b>\$3,836,097.17</b>	<b>\$2,554,963.97</b>	<b>(\$1,281,133.20)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$119,747.00	\$123,840.94	(\$4,093.94)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$76,075.00	\$9,374.68	\$66,700.32
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$774,018.00	\$75,042.88	\$698,975.12
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$139,410.00	\$0.00	\$139,410.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$117,726.69	\$91,688.31	\$26,038.38
Debt Service	\$1,651,968.00	\$0.00	\$1,651,968.00	\$508,294.09	\$232,638.65	\$275,655.44
Other Expenditures	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
<b>Total Expenditures:</b>	<b>\$1,651,968.00</b>	<b>\$0.00</b>	<b>\$1,651,968.00</b>	<b>\$1,785,270.78</b>	<b>\$532,585.46</b>	<b>\$1,252,685.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$133,600.00	\$133,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$133,600.00	\$133,600.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$133,600.00</b>	<b>\$133,600.00</b>	<b>\$0.00</b>	<b>(\$133,600.00)</b>	<b>(\$133,600.00)</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>\$1,917,226.39</b>	<b>\$1,888,778.51</b>	<b>(\$28,447.88)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,489,078.10</b>	<b>\$1,489,078.10</b>	<b>\$0.00</b>	<b>\$7,557,230.66</b>	<b>\$7,557,230.66</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,622,678.10</b>	<b>\$1,622,678.10</b>	<b>\$0.00</b>	<b>\$9,474,457.05</b>	<b>\$9,446,009.17</b>	<b>(\$28,447.88)</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 2011, Fiscal Period 07**

**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	\$22,584,179.69	\$12,632,827.65	(\$9,951,352.04)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,964,233.75	\$4,348,070.74	(\$3,616,163.01)
Local Sources	\$939,288.00	\$551,637.27	(\$387,650.73)	\$16,153,318.60	\$11,818,706.05	(\$4,334,612.55)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,912,660.83	\$144,707.35	(\$1,767,953.48)
<b>Total Revenues:</b>	<b>\$939,288.00</b>	<b>\$551,637.27</b>	<b>(\$387,650.73)</b>	<b>\$48,614,392.87</b>	<b>\$28,944,311.79</b>	<b>(\$19,670,081.08)</b>
<b>Expenditures</b>						
Instructional Services	\$473,190.00	\$301,229.70	\$171,960.30	\$25,593,000.43	\$14,720,635.98	\$10,872,364.45
Instructional Support Services	\$11,918.00	\$5,574.17	\$6,343.83	\$6,696,772.59	\$3,576,756.37	\$3,120,016.22
Operation & Maintenance Services	\$15,324.00	\$5,994.11	\$9,329.89	\$4,178,113.77	\$1,888,554.35	\$2,289,559.42
Auxiliary Services	\$2,905.00	\$412.20	\$2,492.80	\$4,668,569.78	\$2,729,849.97	\$1,938,719.81
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,705,742.46	\$919,145.84	\$786,596.62
Total Outlay	\$0.00	\$0.00	\$0.00	\$117,726.69	\$91,688.31	\$26,038.38
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,160,262.09	\$232,638.65	\$1,927,623.44
Other Expenditures	\$289,312.00	\$170,760.31	\$118,551.69	\$1,429,062.50	\$734,772.63	\$694,289.87
<b>Total Expenditures:</b>	<b>\$792,649.00</b>	<b>\$483,970.49</b>	<b>\$308,678.51</b>	<b>\$46,549,250.31</b>	<b>\$24,894,042.10</b>	<b>\$21,655,208.21</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$150,352.00	\$151,009.45	\$657.45	\$2,310,097.69	\$1,491,340.15	(\$818,757.54)
Other Financing Uses:	\$251,690.00	\$229,716.76	\$21,973.24	\$2,046,258.33	\$1,340,989.34	\$705,268.99
<b>Total Other Financing Sources (Uses):</b>	<b>(\$101,338.00)</b>	<b>(\$78,707.31)</b>	<b>\$22,630.69</b>	<b>\$263,839.36</b>	<b>\$150,350.81</b>	<b>(\$113,488.55)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$45,301.00</b>	<b>(\$11,040.53)</b>	<b>(\$56,341.53)</b>	<b>\$2,328,981.92</b>	<b>\$4,200,620.50</b>	<b>\$1,871,638.58</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$435,059.53</b>	<b>\$435,059.53</b>	<b>\$0.00</b>	<b>\$14,358,634.65</b>	<b>\$14,389,987.19</b>	<b>\$31,352.54</b>
<b>Ending Fund Balance:</b>	<b>\$480,360.53</b>	<b>\$424,019.00</b>	<b>(\$56,341.53)</b>	<b>\$16,687,616.57</b>	<b>\$18,590,607.69</b>	<b>\$1,902,991.12</b>