

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2011, Fiscal Period 10**

Exhibit F-I-A

**179 - Opelika City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,940,777.02	\$1,395,482.82	\$0.00	\$6,712,053.59	\$0.00	\$306,221.65	\$0.00
Investments	\$0.00	\$0.00	\$1,622,678.10	\$2,430,000.00	\$0.00	\$133,360.16	\$0.00
Receivables	\$0.00	\$11,117.15	\$0.00	\$110,620.09	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$37,424.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$31,754.49	\$106,256.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$9,835.69	\$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	\$73,087,909.90
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>\$4,019,791.61</b>	<b>\$1,512,856.07</b>	<b>\$1,622,678.10</b>	<b>\$9,252,673.68</b>	<b>\$0.00</b>	<b>\$439,581.81</b>	<b>\$80,287,752.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$37,424.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities							
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>\$37,424.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$73,736,284.90
Contributed Capital							
Reserved Fund Balance	\$490,133.94	\$410,455.32	\$0.00	\$2,579,033.30	\$0.00	\$28,877.94	\$0.00
Unreserved Fund balance	\$3,529,657.67	\$1,064,976.34	\$1,622,678.10	\$6,673,640.38	\$0.00	\$410,703.87	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,019,791.61</b>	<b>\$1,475,431.66</b>	<b>\$1,622,678.10</b>	<b>\$9,252,673.68</b>	<b>\$0.00</b>	<b>\$439,581.81</b>	<b>\$73,736,284.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,019,791.61</b>	<b>\$1,512,856.07</b>	<b>\$1,622,678.10</b>	<b>\$9,252,673.68</b>	<b>\$0.00</b>	<b>\$439,581.81</b>	<b>\$80,287,752.83</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 10**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$16,779,887.00	\$0.00	\$0.00	\$1,229,675.92	\$0.00	\$18,009,562.92
Federal Sources	\$15,910.92	\$5,792,779.51	\$0.00	\$0.00	\$0.00	\$5,808,690.43
Local Sources	\$10,351,412.41	\$1,129,327.43	\$0.00	\$1,793,935.82	\$644,642.76	\$13,919,318.42
Other Sources	\$51,046.75	\$156,478.74	\$0.00	\$0.00	\$0.00	\$207,525.49
<b>Total Revenues:</b>	<b>\$27,198,257.08</b>	<b>\$7,078,585.68</b>	<b>\$0.00</b>	<b>\$3,023,611.74</b>	<b>\$644,642.76</b>	<b>\$37,945,097.26</b>
<b>Expenditures</b>						
Instructional Services	\$17,214,692.25	\$3,140,428.62	\$0.00	\$124,810.08	\$325,012.64	\$20,804,943.59
Instructional Support Services	\$3,558,961.53	\$1,571,630.49	\$0.00	\$74,407.18	\$5,725.01	\$5,210,724.21
Operation & Maintenance Services	\$2,543,437.24	\$89,272.59	\$0.00	\$281,479.58	\$7,720.10	\$2,921,909.51
Auxiliary Services	\$969,045.47	\$2,710,059.79	\$0.00	\$0.00	\$573.75	\$3,679,679.01
General Administrative Services	\$1,202,366.22	\$124,887.09	\$0.00	\$0.00	\$0.00	\$1,327,253.31
Capital Outlay	\$0.00	\$0.00	\$0.00	\$208,745.66	\$0.00	\$208,745.66
Debt Service	\$0.00	\$0.00	\$52.00	\$455,074.22	\$0.00	\$455,126.22
Other Expenditures	\$274,753.05	\$609,653.44	\$0.00	\$50,000.00	\$203,984.40	\$1,138,390.89
<b>Total Expenditures:</b>	<b>\$25,763,255.76</b>	<b>\$8,245,932.02</b>	<b>\$52.00</b>	<b>\$1,194,516.72</b>	<b>\$543,015.90</b>	<b>\$35,746,772.40</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$439,095.94	\$1,139,056.61	\$133,652.00	\$0.00	\$158,893.45	\$1,870,698.00
Other Fund Uses:	\$1,015,237.91	\$243,965.25	\$0.00	\$133,652.00	\$255,998.03	\$1,648,853.19
<b>Total Other Fund Sources (Uses):</b>	<b>(\$576,141.97)</b>	<b>\$895,091.36</b>	<b>\$133,652.00</b>	<b>(\$133,652.00)</b>	<b>(\$97,104.58)</b>	<b>\$221,844.81</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$858,859.35</b>	<b>(\$272,254.98)</b>	<b>\$133,600.00</b>	<b>\$1,695,443.02</b>	<b>\$4,522.28</b>	<b>\$2,420,169.67</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>\$4,019,791.61</b>	<b>\$1,475,431.66</b>	<b>\$1,622,678.10</b>	<b>\$9,252,673.68</b>	<b>\$439,581.81</b>	<b>\$16,810,156.86</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 10**

**179 - Opelika City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$20,037,782.00	\$16,779,887.00	(\$3,257,895.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$15,876.00	\$15,910.92	\$34.92	\$7,965,006.00	\$5,792,779.51	(\$2,172,226.49)
Local Sources	\$12,065,188.00	\$10,351,412.41	(\$1,713,775.59)	\$1,675,192.85	\$1,129,327.43	(\$545,865.42)
Other Sources	\$82,955.12	\$51,046.75	(\$31,908.37)	\$182,418.47	\$156,478.74	(\$25,939.73)
<b>Total Revenues:</b>	<b>\$32,201,801.12</b>	<b>\$27,198,257.08</b>	<b>(\$5,003,544.04)</b>	<b>\$9,822,617.32</b>	<b>\$7,078,585.68</b>	<b>(\$2,744,031.64)</b>
<b>Expenditures</b>						
Instructional Services	\$21,056,461.53	\$17,214,692.25	\$3,841,769.28	\$4,165,123.29	\$3,140,428.62	\$1,024,694.67
Instructional Support Services	\$4,397,732.72	\$3,558,961.53	\$838,771.19	\$2,190,745.46	\$1,571,630.49	\$619,114.97
Operation & Maintenance Services	\$3,314,521.91	\$2,543,437.24	\$771,084.67	\$146,186.30	\$89,272.59	\$56,913.71
Auxiliary Services	\$1,276,746.22	\$969,045.47	\$307,700.75	\$3,428,128.37	\$2,710,059.79	\$718,068.58
General Administrative Services	\$1,578,175.30	\$1,202,366.22	\$375,809.08	\$161,238.16	\$124,887.09	\$36,351.07
Special Revenue Outlay	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$423,928.85	\$274,753.05	\$149,175.80	\$789,546.33	\$609,653.44	\$179,892.89
<b>Total Expenditures:</b>	<b>\$32,048,566.53</b>	<b>\$25,763,255.76</b>	<b>\$6,285,310.77</b>	<b>\$10,880,967.91</b>	<b>\$8,245,932.02</b>	<b>\$2,635,035.89</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$593,156.29	\$439,095.94	(\$154,060.35)	\$1,190,058.98	\$1,139,056.61	(\$51,002.37)
Other Financing Uses:	\$1,011,191.34	\$1,015,237.91	(\$4,046.57)	\$385,270.00	\$243,965.25	\$141,304.75
<b>Total Other Financing Sources (Uses):</b>	<b>(\$418,035.05)</b>	<b>(\$576,141.97)</b>	<b>(\$158,106.92)</b>	<b>\$804,788.98</b>	<b>\$895,091.36</b>	<b>\$90,302.38</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$264,800.46)</b>	<b>\$858,859.35</b>	<b>\$1,123,659.81</b>	<b>(\$253,561.61)</b>	<b>(\$272,254.98)</b>	<b>(\$18,693.37)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,160,932.26</b>	<b>\$3,160,932.26</b>	<b>\$0.00</b>	<b>\$1,747,686.64</b>	<b>\$1,747,686.64</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$2,896,131.80</b>	<b>\$4,019,791.61</b>	<b>\$1,123,659.81</b>	<b>\$1,494,125.03</b>	<b>\$1,475,431.66</b>	<b>(\$18,693.37)</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 10**

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	\$1,229,675.92	(\$799,980.77)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$2,154,258.86	\$1,793,935.82	(\$360,323.04)
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>\$4,183,915.55</b>	<b>\$3,023,611.74</b>	<b>(\$1,160,303.81)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$125,247.00	\$124,810.08	\$436.92
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$76,992.00	\$74,407.18	\$2,584.82
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$928,252.14	\$281,479.58	\$646,772.56
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	\$317,026.69	\$208,745.66	\$108,281.03
Debt Service	\$1,652,020.00	\$52.00	\$1,651,968.00	\$508,294.09	\$455,074.22	\$53,219.87
Other Expenditures	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,652,020.00</b>	<b>\$52.00</b>	<b>\$1,651,968.00</b>	<b>\$2,145,221.92</b>	<b>\$1,194,516.72</b>	<b>\$950,705.20</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$133,652.00	\$133,652.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$133,652.00	\$133,652.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$133,652.00</b>	<b>\$133,652.00</b>	<b>\$0.00</b>	<b>(\$133,652.00)</b>	<b>(\$133,652.00)</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>\$1,905,041.63</b>	<b>\$1,695,443.02</b>	<b>(\$209,598.61)</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>\$9,462,272.29</b>	<b>\$9,252,673.68</b>	<b>(\$209,598.61)</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 10**

**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	\$22,067,438.69	\$18,009,562.92	(\$4,057,875.77)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,980,882.00	\$5,808,690.43	(\$2,172,191.57)
Local Sources	\$985,666.72	\$644,642.76	(\$341,023.96)	\$16,880,306.43	\$13,919,318.42	(\$2,960,988.01)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,917,341.59	\$207,525.49	(\$1,709,816.10)
<b>Total Revenues:</b>	<b>\$985,666.72</b>	<b>\$644,642.76</b>	<b>(\$341,023.96)</b>	<b>\$48,845,968.71</b>	<b>\$37,945,097.26</b>	<b>(\$10,900,871.45)</b>
<b>Expenditures</b>						
Instructional Services	\$478,126.94	\$325,012.64	\$153,114.30	\$25,824,958.76	\$20,804,943.59	\$5,020,015.17
Instructional Support Services	\$12,188.00	\$5,725.01	\$6,462.99	\$6,677,658.18	\$5,210,724.21	\$1,466,933.97
Operation & Maintenance Services	\$14,324.00	\$7,720.10	\$6,603.90	\$4,403,284.35	\$2,921,909.51	\$1,481,374.84
Auxiliary Services	\$3,025.00	\$573.75	\$2,451.25	\$4,847,309.59	\$3,679,679.01	\$1,167,630.58
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,739,413.46	\$1,327,253.31	\$412,160.15
Total Outlay	\$0.00	\$0.00	\$0.00	\$318,026.69	\$208,745.66	\$109,281.03
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,160,314.09	\$455,126.22	\$1,705,187.87
Other Expenditures	\$291,519.37	\$203,984.40	\$87,534.97	\$1,554,994.55	\$1,138,390.89	\$416,603.66
<b>Total Expenditures:</b>	<b>\$799,183.31</b>	<b>\$543,015.90</b>	<b>\$256,167.41</b>	<b>\$47,525,959.67</b>	<b>\$35,746,772.40</b>	<b>\$11,779,187.27</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$215,914.00	\$158,893.45	(\$57,020.55)	\$2,132,781.27	\$1,870,698.00	(\$262,083.27)
Other Financing Uses:	\$335,175.22	\$255,998.03	\$79,177.19	\$1,865,288.56	\$1,648,853.19	\$216,435.37
<b>Total Other Financing Sources (Uses):</b>	<b>(\$119,261.22)</b>	<b>(\$97,104.58)</b>	<b>\$22,156.64</b>	<b>\$267,492.71</b>	<b>\$221,844.81</b>	<b>(\$45,647.90)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$67,222.19</b>	<b>\$4,522.28</b>	<b>(\$62,699.91)</b>	<b>\$1,587,501.75</b>	<b>\$2,420,169.67</b>	<b>\$832,667.92</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$435,059.53</b>	<b>\$435,059.53</b>	<b>\$0.00</b>	<b>\$14,389,987.19</b>	<b>\$14,389,987.19</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$502,281.72</b>	<b>\$439,581.81</b>	<b>(\$62,699.91)</b>	<b>\$15,977,488.94</b>	<b>\$16,810,156.86</b>	<b>\$832,667.92</b>