

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2012, Fiscal Period 03**

**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	\$2,631,348.48	\$1,389,027.04	\$0.00	\$6,844,579.74	\$0.00	\$351,568.74	\$0.00
Investments	\$0.00	\$0.00	\$1,696,203.82	\$2,430,000.00	\$0.00	\$133,360.16	\$0.00
Receivables	\$86,706.41	\$308,464.85	\$0.00	\$349,316.75	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$36,673.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$37,996.32	\$114,867.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$18.00	\$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	\$73,328,851.38
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$907,560.66
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,696,203.82
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,548,125.70
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,792,742.72</b>	<b>\$1,812,359.52</b>	<b>\$1,696,203.82</b>	<b>\$9,623,896.49</b>	<b>\$0.00</b>	<b>\$484,928.90</b>	<b>\$80,480,741.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$750.00	\$35,923.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$70,000.00	\$0.00	\$0.00	\$68,795.06	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,244,329.52
<b>Total Liabilities:</b>	<b>\$70,750.00</b>	<b>\$35,923.51</b>	<b>\$0.00</b>	<b>\$68,795.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,244,329.52</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,236,412.04
Contributed Capital							
Reserved Fund Balance	\$275,161.58	\$321,535.03	\$0.00	\$2,430,000.00	\$0.00	\$26,763.14	\$0.00
Unreserved Fund balance	\$2,446,831.14	\$1,454,900.98	\$1,696,203.82	\$7,125,101.43	\$0.00	\$458,165.76	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,721,992.72</b>	<b>\$1,776,436.01</b>	<b>\$1,696,203.82</b>	<b>\$9,555,101.43</b>	<b>\$0.00</b>	<b>\$484,928.90</b>	<b>\$74,236,412.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,792,742.72</b>	<b>\$1,812,359.52</b>	<b>\$1,696,203.82</b>	<b>\$9,623,896.49</b>	<b>\$0.00</b>	<b>\$484,928.90</b>	<b>\$80,480,741.56</b>

Information in this report has been reconciled to the corresponding bank statements.

**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 2012, Fiscal Period 03**

**179 - Opelika City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$4,896,225.00	\$0.00	\$0.00	\$74,163.74	\$0.00	\$4,970,388.74
Federal Sources	\$1,283.28	\$1,087,574.47	\$0.00	\$0.00	\$0.00	\$1,088,857.75
Local Sources	\$2,634,117.20	\$373,605.53	\$0.00	\$1,190.78	\$231,326.12	\$3,240,239.63
Other Sources	\$12,015.36	\$38,495.98	\$0.00	\$0.00	\$0.00	\$50,511.34
<b>Total Revenues:</b>	<b>\$7,543,640.84</b>	<b>\$1,499,675.98</b>	<b>\$0.00</b>	<b>\$75,354.52</b>	<b>\$231,326.12</b>	<b>\$9,349,997.46</b>
<b>Expenditures</b>						
Instructional Services	\$5,125,675.95	\$639,163.70	\$0.00	\$0.00	\$53,732.93	\$5,818,572.58
Instructional Support Services	\$1,267,821.73	\$196,925.67	\$0.00	\$0.00	\$1,140.76	\$1,465,888.16
Operation & Maintenance Services	\$767,232.05	\$10,993.50	\$0.00	\$9,901.86	\$3,067.53	\$791,194.94
Auxiliary Services	\$328,989.72	\$779,100.20	\$0.00	\$0.00	\$109.56	\$1,108,199.48
General Administrative Services	\$383,931.81	\$28,761.64	\$0.00	\$0.00	\$0.00	\$412,693.45
Capital Outlay	\$0.00	\$0.00	\$0.00	\$80,954.00	\$0.00	\$80,954.00
Debt Service	\$0.00	\$0.00	\$0.00	\$42,522.74	\$0.00	\$42,522.74
Other Expenditures	\$78,377.82	\$166,505.81	\$0.00	\$0.00	\$114,108.56	\$358,992.19
<b>Total Expenditures:</b>	<b>\$7,952,029.08</b>	<b>\$1,821,450.52</b>	<b>\$0.00</b>	<b>\$133,378.60</b>	<b>\$172,159.34</b>	<b>\$10,079,017.54</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$119,791.22	\$609,452.92	\$0.00	\$0.00	\$20,771.86	\$750,016.00
Other Fund Uses:	\$606,228.21	\$63,656.11	\$0.00	\$0.00	\$26,456.44	\$696,340.76
<b>Total Other Fund Sources (Uses):</b>	<b>(\$486,436.99)</b>	<b>\$545,796.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,684.58)</b>	<b>\$53,675.24</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$894,825.23)</b>	<b>\$224,022.27</b>	<b>\$0.00</b>	<b>(\$58,024.08)</b>	<b>\$53,482.20</b>	<b>(\$675,344.84)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,616,817.95</b>	<b>\$1,552,413.74</b>	<b>\$1,696,203.82</b>	<b>\$9,613,125.51</b>	<b>\$431,446.70</b>	<b>\$16,910,007.72</b>
<b>Ending Fund Balance:</b>	<b>\$2,721,992.72</b>	<b>\$1,776,436.01</b>	<b>\$1,696,203.82</b>	<b>\$9,555,101.43</b>	<b>\$484,928.90</b>	<b>\$16,234,662.88</b>

Information in this report has been reconciled to the corresponding bank statements.

**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 2012, Fiscal Period 03**

**179 - Opelika City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$19,533,026.00	\$4,896,225.00	(\$14,636,801.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,076.00	\$1,283.28	(\$14,792.72)	\$4,818,365.26	\$1,087,574.47	(\$3,730,790.79)
Local Sources	\$13,975,851.00	\$2,634,117.20	(\$11,341,733.80)	\$1,583,826.34	\$373,605.53	(\$1,210,220.81)
Other Sources	\$74,933.16	\$12,015.36	(\$62,917.80)	\$156,854.28	\$38,495.98	(\$118,358.30)
<b>Total Revenues:</b>	<b>\$33,599,886.16</b>	<b>\$7,543,640.84</b>	<b>(\$26,056,245.32)</b>	<b>\$6,559,045.88</b>	<b>\$1,499,675.98</b>	<b>(\$5,059,369.90)</b>
<b>Expenditures</b>						
Instructional Services	\$20,837,861.43	\$5,125,675.95	\$15,712,185.48	\$2,777,337.52	\$639,163.70	\$2,138,173.82
Instructional Support Services	\$5,098,560.91	\$1,267,821.73	\$3,830,739.18	\$853,356.94	\$196,925.67	\$656,431.27
Operation & Maintenance Services	\$3,347,885.16	\$767,232.05	\$2,580,653.11	\$57,261.68	\$10,993.50	\$46,268.18
Auxiliary Services	\$1,611,088.54	\$328,989.72	\$1,282,098.82	\$2,894,093.11	\$779,100.20	\$2,114,992.91
General Administrative Services	\$1,572,242.49	\$383,931.81	\$1,188,310.68	\$117,130.16	\$28,761.64	\$88,368.52
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	\$326,194.14	\$78,377.82	\$247,816.32	\$695,159.33	\$166,505.81	\$528,653.52
<b>Total Expenditures:</b>	<b>\$32,793,832.67</b>	<b>\$7,952,029.08</b>	<b>\$24,841,803.59</b>	<b>\$7,394,338.74</b>	<b>\$1,821,450.52</b>	<b>\$5,572,888.22</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$479,798.73	\$119,791.22	(\$360,007.51)	\$1,463,559.72	\$609,452.92	(\$854,106.80)
Other Financing Uses:	\$1,284,894.19	\$606,228.21	\$678,665.98	\$344,977.47	\$63,656.11	\$281,321.36
<b>Total Other Financing Sources (Uses):</b>	<b>(\$805,095.46)</b>	<b>(\$486,436.99)</b>	<b>\$318,658.47</b>	<b>\$1,118,582.25</b>	<b>\$545,796.81</b>	<b>(\$572,785.44)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$958.03</b>	<b>(\$894,825.23)</b>	<b>(\$895,783.26)</b>	<b>\$283,289.39</b>	<b>\$224,022.27</b>	<b>(\$59,267.12)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,896,131.80</b>	<b>\$3,616,817.95</b>	<b>\$720,686.15</b>	<b>\$1,494,125.03</b>	<b>\$1,552,413.74</b>	<b>\$58,288.71</b>
<b>Ending Fund Balance:</b>	<b>\$2,897,089.83</b>	<b>\$2,721,992.72</b>	<b>(\$175,097.11)</b>	<b>\$1,777,414.42</b>	<b>\$1,776,436.01</b>	<b>(\$978.41)</b>

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**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 2012, Fiscal Period 03**

**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	\$1,012,347.00	\$74,163.74	(\$938,183.26)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$891,877.00	\$1,190.78	(\$890,686.22)
Other Sources	\$990,746.00	\$0.00	(\$990,746.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$990,746.00</b>	<b>\$0.00</b>	<b>(\$990,746.00)</b>	<b>\$1,904,224.00</b>	<b>\$75,354.52</b>	<b>(\$1,828,869.48)</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	\$0.00	\$9,901.86	(\$9,901.86)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$126,566.00	\$0.00	\$126,566.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$420,000.00	\$80,954.00	\$339,046.00
Debt Service	\$990,746.00	\$0.00	\$990,746.00	\$508,487.47	\$42,522.74	\$465,964.73
Other Expenditures	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
<b>Total Expenditures:</b>	<b>\$990,746.00</b>	<b>\$0.00</b>	<b>\$990,746.00</b>	<b>\$1,105,053.47</b>	<b>\$133,378.60</b>	<b>\$971,674.87</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$799,170.53</b>	<b>(\$58,024.08)</b>	<b>(\$857,194.61)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,622,678.10</b>	<b>\$1,696,203.82</b>	<b>\$73,525.72</b>	<b>\$9,462,272.29</b>	<b>\$9,613,125.51</b>	<b>\$150,853.22</b>
<b>Ending Fund Balance:</b>	<b>\$1,622,678.10</b>	<b>\$1,696,203.82</b>	<b>\$73,525.72</b>	<b>\$10,261,442.82</b>	<b>\$9,555,101.43</b>	<b>(\$706,341.39)</b>

Information in this report has been reconciled to the corresponding bank statements.

**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 2012, Fiscal Period 03**

**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	\$20,545,373.00	\$4,970,388.74	(\$15,574,984.26)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,834,441.26	\$1,088,857.75	(\$3,745,583.51)
Local Sources	\$987,517.34	\$231,326.12	(\$756,191.22)	\$17,439,071.68	\$3,240,239.63	(\$14,198,832.05)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,222,533.44	\$50,511.34	(\$1,172,022.10)
<b>Total Revenues:</b>	<b>\$987,517.34</b>	<b>\$231,326.12</b>	<b>(\$756,191.22)</b>	<b>\$44,041,419.38</b>	<b>\$9,349,997.46</b>	<b>(\$34,691,421.92)</b>
<b>Expenditures</b>						
Instructional Services	\$478,130.49	\$53,732.93	\$424,397.56	\$24,093,329.44	\$5,818,572.58	\$18,274,756.86
Instructional Support Services	\$10,490.35	\$1,140.76	\$9,349.59	\$5,962,408.20	\$1,465,888.16	\$4,496,520.04
Operation & Maintenance Services	\$13,224.00	\$3,067.53	\$10,156.47	\$3,418,370.84	\$791,194.94	\$2,627,175.90
Auxiliary Services	\$3,133.95	\$109.56	\$3,024.39	\$4,634,881.60	\$1,108,199.48	\$3,526,682.12
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,689,372.65	\$412,693.45	\$1,276,679.20
Total Outlay	\$0.00	\$0.00	\$0.00	\$420,000.00	\$80,954.00	\$339,046.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,499,233.47	\$42,522.74	\$1,456,710.73
Other Expenditures	\$286,782.25	\$114,108.56	\$172,673.69	\$1,358,135.72	\$358,992.19	\$999,143.53
<b>Total Expenditures:</b>	<b>\$791,761.04</b>	<b>\$172,159.34</b>	<b>\$619,601.70</b>	<b>\$43,075,731.92</b>	<b>\$10,079,017.54</b>	<b>\$32,996,714.38</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$217,077.00	\$20,771.86	(\$196,305.14)	\$2,160,435.45	\$750,016.00	(\$1,410,419.45)
Other Financing Uses:	\$340,805.72	\$26,456.44	\$314,349.28	\$1,970,677.38	\$696,340.76	\$1,274,336.62
<b>Total Other Financing Sources (Uses):</b>	<b>(\$123,728.72)</b>	<b>(\$5,684.58)</b>	<b>\$118,044.14</b>	<b>\$189,758.07</b>	<b>\$53,675.24</b>	<b>(\$136,082.83)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$72,027.58</b>	<b>\$53,482.20</b>	<b>(\$18,545.38)</b>	<b>\$1,155,445.53</b>	<b>(\$675,344.84)</b>	<b>(\$1,830,790.37)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$502,281.72</b>	<b>\$431,446.70</b>	<b>(\$70,835.02)</b>	<b>\$15,977,488.94</b>	<b>\$16,910,007.72</b>	<b>\$932,518.78</b>
<b>Ending Fund Balance:</b>	<b>\$574,309.30</b>	<b>\$484,928.90</b>	<b>(\$89,380.40)</b>	<b>\$17,132,934.47</b>	<b>\$16,234,662.88</b>	<b>(\$898,271.59)</b>

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