

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2012, Fiscal Period 01**

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	\$2,023,146.97	\$1,565,298.21	\$0.00	\$6,967,687.05	\$0.00	\$314,636.27	\$0.00
Investments	\$0.00	\$0.00	\$1,696,203.82	\$2,430,000.00	\$0.00	\$133,360.16	\$0.00
Receivables	\$36,445.06	\$715,694.39	\$0.00	\$498,826.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$601,514.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$38,050.51	\$114,867.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,210.43	\$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>\$2,700,367.00</b>	<b>\$2,395,860.23</b>	<b>\$1,696,203.82</b>	<b>\$9,896,513.05</b>	<b>\$0.00</b>	<b>\$447,996.43</b>	<b>\$80,480,741.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$190,524.54	\$0.00	\$0.00	\$4,347.78	\$0.00	\$0.00	\$0.00
Interfund Payable	\$11,510.00	\$590,004.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$217,977.56	\$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>\$202,034.54</b>	<b>\$590,004.03</b>	<b>\$0.00</b>	<b>\$222,325.34</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	\$256,646.91	\$310,894.47	\$0.00	\$2,430,000.00	\$0.00	\$8,934.25	\$0.00
Unreserved Fund balance	\$2,241,685.55	\$1,494,961.73	\$1,696,203.82	\$7,244,187.71	\$0.00	\$439,062.18	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,498,332.46</b>	<b>\$1,805,856.20</b>	<b>\$1,696,203.82</b>	<b>\$9,674,187.71</b>	<b>\$0.00</b>	<b>\$447,996.43</b>	<b>\$74,236,412.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,700,367.00</b>	<b>\$2,395,860.23</b>	<b>\$1,696,203.82</b>	<b>\$9,896,513.05</b>	<b>\$0.00</b>	<b>\$447,996.43</b>	<b>\$80,480,741.56</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 2012, Fiscal Period 01**

<i>179 - Opelika City Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$1,626,242.00	\$0.00	\$0.00	\$10,547.00	\$0.00	\$1,636,789.00
Federal Sources	\$0.00	\$180,078.81	\$0.00	\$0.00	\$0.00	\$180,078.81
Local Sources	\$338,774.94	\$153,030.66	\$0.00	\$515.20	\$37,671.82	\$529,992.62
Other Sources	\$4,889.52	\$15,126.25	\$0.00	\$0.00	\$0.00	\$20,015.77
<b>Total Revenues:</b>	<b>\$1,969,906.46</b>	<b>\$348,235.72</b>	<b>\$0.00</b>	<b>\$11,062.20</b>	<b>\$37,671.82</b>	<b>\$2,366,876.20</b>
<b>Expenditures</b>						
Instructional Services	\$1,711,386.75	\$166,889.67	\$0.00	\$0.00	\$15,317.81	\$1,893,594.23
Instructional Support Services	\$423,282.56	\$57,774.22	\$0.00	\$0.00	\$704.39	\$481,761.17
Operation & Maintenance Services	\$252,788.95	\$3,571.10	\$0.00	\$0.00	\$240.00	\$256,600.05
Auxiliary Services	\$92,407.33	\$250,357.59	\$0.00	\$0.00	\$0.00	\$342,764.92
General Administrative Services	\$115,798.85	\$9,392.60	\$0.00	\$0.00	\$0.00	\$125,191.45
Capital Outlay						\$0.00
Debt Service						\$0.00
Other Expenditures	\$27,295.53	\$61,252.75	\$0.00	\$0.00	\$3,870.64	\$92,418.92
<b>Total Expenditures:</b>	<b>\$2,622,959.97</b>	<b>\$549,237.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,132.84</b>	<b>\$3,192,330.74</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$17,545.36	\$454,040.06	\$0.00	\$0.00	\$7,578.36	\$479,163.78
Other Fund Uses:	\$451,744.31	\$1,496.41	\$0.00	\$0.00	\$8,567.61	\$461,808.33
<b>Total Other Fund Sources (Uses):</b>	<b>(\$434,198.95)</b>	<b>\$452,543.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$989.25)</b>	<b>\$17,355.45</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,087,252.46)</b>	<b>\$251,541.44</b>	<b>\$0.00</b>	<b>\$11,062.20</b>	<b>\$16,549.73</b>	<b>(\$808,099.09)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,585,584.92</b>	<b>\$1,554,314.76</b>	<b>\$1,696,203.82</b>	<b>\$9,663,125.51</b>	<b>\$431,446.70</b>	<b>\$16,930,675.71</b>
<b>Ending Fund Balance:</b>	<b>\$2,498,332.46</b>	<b>\$1,805,856.20</b>	<b>\$1,696,203.82</b>	<b>\$9,674,187.71</b>	<b>\$447,996.43</b>	<b>\$16,122,576.62</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 2012, Fiscal Period 01**

**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	\$1,626,242.00	(\$17,906,784.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,076.00	\$0.00	(\$16,076.00)	\$4,818,365.26	\$180,078.81	(\$4,638,286.45)
Local Sources	\$13,975,851.00	\$338,774.94	(\$13,637,076.06)	\$1,583,826.34	\$153,030.66	(\$1,430,795.68)
Other Sources	\$74,933.16	\$4,889.52	(\$70,043.64)	\$156,854.28	\$15,126.25	(\$141,728.03)
<b>Total Revenues:</b>	<b>\$33,599,886.16</b>	<b>\$1,969,906.46</b>	<b>(\$31,629,979.70)</b>	<b>\$6,559,045.88</b>	<b>\$348,235.72</b>	<b>(\$6,210,810.16)</b>
<b>Expenditures</b>						
Instructional Services	\$20,837,861.43	\$1,711,386.75	\$19,126,474.68	\$2,777,337.52	\$166,889.67	\$2,610,447.85
Instructional Support Services	\$5,098,560.91	\$423,282.56	\$4,675,278.35	\$853,356.94	\$57,774.22	\$795,582.72
Operation & Maintenance Services	\$3,347,885.16	\$252,788.95	\$3,095,096.21	\$57,261.68	\$3,571.10	\$53,690.58
Auxiliary Services	\$1,611,088.54	\$92,407.33	\$1,518,681.21	\$2,894,093.11	\$250,357.59	\$2,643,735.52
General Administrative Services	\$1,572,242.49	\$115,798.85	\$1,456,443.64	\$117,130.16	\$9,392.60	\$107,737.56
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	\$27,295.53	\$298,898.61	\$695,159.33	\$61,252.75	\$633,906.58
<b>Total Expenditures:</b>	<b>\$32,793,832.67</b>	<b>\$2,622,959.97</b>	<b>\$30,170,872.70</b>	<b>\$7,394,338.74</b>	<b>\$549,237.93</b>	<b>\$6,845,100.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$479,798.73	\$17,545.36	(\$462,253.37)	\$1,463,559.72	\$454,040.06	(\$1,009,519.66)
Other Financing Uses:	\$1,284,894.19	\$451,744.31	\$833,149.88	\$344,977.47	\$1,496.41	\$343,481.06
<b>Total Other Financing Sources (Uses):</b>	<b>(\$805,095.46)</b>	<b>(\$434,198.95)</b>	<b>\$370,896.51</b>	<b>\$1,118,582.25</b>	<b>\$452,543.65</b>	<b>(\$666,038.60)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$958.03</b>	<b>(\$1,087,252.46)</b>	<b>(\$1,088,210.49)</b>	<b>\$283,289.39</b>	<b>\$251,541.44</b>	<b>(\$31,747.95)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,896,131.80</b>	<b>\$3,585,584.92</b>	<b>\$689,453.12</b>	<b>\$1,494,125.03</b>	<b>\$1,554,314.76</b>	<b>\$60,189.73</b>
<b>Ending Fund Balance:</b>	<b>\$2,897,089.83</b>	<b>\$2,498,332.46</b>	<b>(\$398,757.37)</b>	<b>\$1,777,414.42</b>	<b>\$1,805,856.20</b>	<b>\$28,441.78</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 2012, Fiscal Period 01**

**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	\$10,547.00	(\$1,001,800.00)
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	\$515.20	(\$891,361.80)
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>\$11,062.20</b>	<b>(\$1,893,161.80)</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	\$0.00	\$0.00
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	\$0.00	\$420,000.00
Debt Service	\$990,746.00	\$0.00	\$990,746.00	\$508,487.47	\$0.00	\$508,487.47
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>\$0.00</b>	<b>\$1,105,053.47</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>\$11,062.20</b>	<b>(\$788,108.33)</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>\$9,663,125.51</b>	<b>\$200,853.22</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>\$9,674,187.71</b>	<b>(\$587,255.11)</b>

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**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 01**

**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	\$1,636,789.00	(\$18,908,584.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,834,441.26	\$180,078.81	(\$4,654,362.45)
Local Sources	\$987,517.34	\$37,671.82	(\$949,845.52)	\$17,439,071.68	\$529,992.62	(\$16,909,079.06)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,222,533.44	\$20,015.77	(\$1,202,517.67)
<b>Total Revenues:</b>	<b>\$987,517.34</b>	<b>\$37,671.82</b>	<b>(\$949,845.52)</b>	<b>\$44,041,419.38</b>	<b>\$2,366,876.20</b>	<b>(\$41,674,543.18)</b>
<b>Expenditures</b>						
Instructional Services	\$478,130.49	\$15,317.81	\$462,812.68	\$24,093,329.44	\$1,893,594.23	\$22,199,735.21
Instructional Support Services	\$10,490.35	\$704.39	\$9,785.96	\$5,962,408.20	\$481,761.17	\$5,480,647.03
Operation & Maintenance Services	\$13,224.00	\$240.00	\$12,984.00	\$3,418,370.84	\$256,600.05	\$3,161,770.79
Auxiliary Services	\$3,133.95	\$0.00	\$3,133.95	\$4,634,881.60	\$342,764.92	\$4,292,116.68
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,689,372.65	\$125,191.45	\$1,564,181.20
Total Outlay	\$0.00	\$0.00	\$0.00	\$420,000.00	\$0.00	\$420,000.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,499,233.47	\$0.00	\$1,499,233.47
Other Expenditures	\$286,782.25	\$3,870.64	\$282,911.61	\$1,358,135.72	\$92,418.92	\$1,265,716.80
<b>Total Expenditures:</b>	<b>\$791,761.04</b>	<b>\$20,132.84</b>	<b>\$771,628.20</b>	<b>\$43,075,731.92</b>	<b>\$3,192,330.74</b>	<b>\$39,883,401.18</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$217,077.00	\$7,578.36	(\$209,498.64)	\$2,160,435.45	\$479,163.78	(\$1,681,271.67)
Other Financing Uses:	\$340,805.72	\$8,567.61	\$332,238.11	\$1,970,677.38	\$461,808.33	\$1,508,869.05
<b>Total Other Financing Sources (Uses):</b>	<b>(\$123,728.72)</b>	<b>(\$989.25)</b>	<b>\$122,739.47</b>	<b>\$189,758.07</b>	<b>\$17,355.45</b>	<b>(\$172,402.62)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$72,027.58</b>	<b>\$16,549.73</b>	<b>(\$55,477.85)</b>	<b>\$1,155,445.53</b>	<b>(\$808,099.09)</b>	<b>(\$1,963,544.62)</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>\$16,930,675.71</b>	<b>\$953,186.77</b>
<b>Ending Fund Balance:</b>	<b>\$574,309.30</b>	<b>\$447,996.43</b>	<b>(\$126,312.87)</b>	<b>\$17,132,934.47</b>	<b>\$16,122,576.62</b>	<b>(\$1,010,357.85)</b>