

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2013, Fiscal Period 08**

189 - Russellville City Schools

| 189 - Russellville City Schools | | | | | | |
|--|-----------------|-----------------|----------------------------|-----------------|----------------|----------------------------|
| | GENERAL | | VARIANCE | SPECIAL REVENUE | | VARIANCE |
| Description | Budget | Actual | Favorable (Unfavorable) | Budget | Actual | Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$13,354,059.00 | \$9,040,563.00 | (\$4,313,496.00) | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$61,214.00 | \$41,094.48 | (\$20,119.52) | \$3,165,056.15 | \$1,831,321.64 | (\$1,333,734.51) |
| Local Sources | \$4,915,050.00 | \$3,748,400.85 | (\$1,166,649.15) | \$1,635,973.00 | \$935,029.65 | (\$700,943.35) |
| Other Sources | \$102,561.31 | \$42,444.00 | (\$60,117.31) | \$118,500.00 | \$54,845.02 | (\$63,654.98) |
| Total Revenues: | \$18,432,884.31 | \$12,872,502.33 | (\$5,560,381.98) | \$4,919,529.15 | \$2,821,196.31 | (\$2,098,332.84) |
| Expenditures | | | | | | |
| Instructional Services | \$10,460,179.31 | \$7,122,920.74 | \$3,337,258.57 | \$1,980,710.36 | \$1,118,523.82 | \$862,186.54 |
| Instructional Support Services | \$2,391,503.00 | \$1,578,495.07 | \$813,007.93 | \$383,168.90 | \$127,681.22 | \$255,487.68 |
| Operation & Maintenance Services | \$1,806,635.00 | \$999,499.13 | \$807,135.87 | \$59,206.00 | \$29,624.76 | \$29,581.24 |
| Auxiliary Services | \$807,231.00 | \$604,079.30 | \$203,151.70 | \$2,465,819.12 | \$1,499,314.33 | \$966,504.79 |
| General Administrative Services | \$1,119,258.00 | \$806,523.16 | \$312,734.84 | \$184,101.16 | \$111,605.13 | \$72,496.03 |
| Special Revenue Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Service | \$752,220.36 | \$501,164.60 | \$251,055.76 | \$5,540.00 | \$0.00 | \$5,540.00 |
| Other Expenditures | \$11,940.00 | \$7,240.29 | \$4,699.71 | \$353,519.61 | \$204,211.03 | \$149,308.58 |
| Total Expenditures: | \$17,348,966.67 | \$11,619,922.29 | \$5,729,044.38 | \$5,432,065.15 | \$3,090,960.29 | \$2,341,104.86 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$111,123.27 | \$91,639.57 | (\$19,483.70) | \$512,536.00 | \$421,081.45 | (\$91,454.55) |
| Other Financing Uses: | \$512,536.00 | \$385,204.39 | \$127,331.61 | \$0.00 | \$59,123.54 | (\$59,123.54) |
| Total Other Financing Sources (Uses): | (\$401,412.73) | (\$293,564.82) | \$107,847.91 | \$512,536.00 | \$361,957.91 | (\$150,578.09) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$682,504.91 | \$959,015.22 | \$276,510.31 | \$0.00 | \$92,193.93 | \$92,193.93 |
| Beginning Fund Balance - Oct. 1: | \$3,296,042.90 | \$3,296,042.90 | \$0.00 | \$1,198,425.35 | \$1,198,425.35 | \$0.00 |
| Ending Fund Balance: | \$3,978,547.81 | \$4,255,058.12 | \$276,510.31 | \$1,198,425.35 | \$1,290,619.28 | \$92,193.93 |

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