

**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 Ended September 30, 2014**

189 - Russellville City Schools

189 - Russellville City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$13,822,665.00	\$13,804,579.93	(\$18,085.07)	\$64,241.00	\$64,649.49	\$408.49
Federal Sources	\$62,066.00	\$62,345.21	\$279.21	\$3,666,519.57	\$3,483,920.00	(\$182,599.57)
Local Sources	\$4,739,549.00	\$5,121,371.59	\$381,822.59	\$1,585,677.12	\$1,257,951.03	(\$327,726.09)
Other Sources	\$155,156.95	\$162,706.21	\$7,549.26	\$95,553.00	\$62,110.02	(\$33,442.98)
Total Revenues:	\$18,779,436.95	\$19,151,002.94	\$371,565.99	\$5,411,990.69	\$4,868,630.54	(\$543,360.15)
Expenditures						
Instructional Services	\$11,091,328.94	\$11,269,259.55	(\$177,930.61)	\$2,256,263.21	\$2,021,529.77	\$234,733.44
Instructional Support Services	\$2,448,759.00	\$2,454,327.61	(\$5,568.61)	\$367,631.53	\$183,665.37	\$183,966.16
Operation & Maintenance Services	\$1,641,114.28	\$1,625,126.33	\$15,987.95	\$48,547.00	\$33,891.04	\$14,655.96
Auxiliary Services	\$947,275.00	\$984,674.63	(\$37,399.63)	\$2,728,923.18	\$2,608,993.15	\$119,930.03
General Administrative Services	\$1,185,557.00	\$1,217,943.52	(\$32,386.52)	\$162,666.44	\$153,026.23	\$9,640.21
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$957,238.00	\$957,921.40	(\$683.40)	\$5,540.00	\$0.00	\$5,540.00
Other Expenditures	\$145,095.00	\$129,168.52	\$15,926.48	\$319,084.06	\$216,132.06	\$102,952.00
Total Expenditures:	\$18,416,367.22	\$18,638,421.56	(\$222,054.34)	\$5,888,655.42	\$5,217,237.62	\$671,417.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$471,149.28	\$257,625.48	(\$213,523.80)	\$476,664.73	\$616,930.98	\$140,266.25
Other Financing Uses:	\$726,664.73	\$511,487.60	\$215,177.13	\$0.00	\$58,666.95	(\$58,666.95)
Total Other Financing Sources (Uses):	(\$255,515.45)	(\$253,862.12)	\$1,653.33	\$476,664.73	\$558,264.03	\$81,599.30
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$107,554.28	\$258,719.26	\$151,164.98	\$0.00	\$209,656.95	\$209,656.95
Beginning Fund Balance - Oct. 1:	\$4,084,905.41	\$4,084,905.41	\$0.00	\$1,199,170.81	\$1,196,650.81	(\$2,520.00)
Ending Fund Balance - Sept. 30:	\$4,192,459.69	\$4,343,624.67	\$151,164.98	\$1,199,170.81	\$1,406,307.76	\$207,136.95

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