

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

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2015, Fiscal Period 09**

**189 - Russellville City Schools**

| 189 - Russellville City Schools  |              |               | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                 |                 |                            |
|--|--------------|---------------|---|-----------------|-----------------|----------------------------|
| EXPENDABLE TRUST   |              |               | VARIANCE  |                 |                 | VARIANCE                   |
| Description  | Budget       | Actual        | Favorable<br>(Unfavorable)                                    | Budget          | Actual          | Favorable<br>(Unfavorable) |
| Revenues   |              |               |   |                 |                 |                            |
| State Sources  | \$0.00       | \$0.00        | \$0.00  | \$15,318,002.25 | \$11,360,936.19 | (\$3,957,066.06)           |
| Federal Sources  | \$0.00       | \$0.00        | \$0.00  | \$3,686,233.55  | \$2,215,254.33  | (\$1,470,979.22)           |
| Local Sources  | \$605,187.00 | \$493,850.26  | (\$111,336.74)  | \$7,066,240.91  | \$5,455,521.89  | (\$1,610,719.02)           |
| Other Sources  | \$0.00       | \$0.00        | \$0.00  | \$228,783.76    | \$87,206.60     | (\$141,577.16)             |
| Total Revenues:  | \$605,187.00 | \$493,850.26  | (\$111,336.74)  | \$26,299,260.47 | \$19,118,919.01 | (\$7,180,341.46)           |
| Expenditures   |              |               |   |                 |                 |                            |
| Instructional Services   | \$306,509.00 | \$223,009.81  | \$83,499.19   | \$14,047,609.41 | \$10,160,540.90 | \$3,887,068.51             |
| Instructional Support Services   | \$8,970.00   | \$16,205.78   | (\$7,235.78)  | \$2,864,318.98  | \$2,007,181.10  | \$857,137.88               |
| Operation & Maintenance Services   | \$4,903.00   | \$4,356.38    | \$546.62  | \$2,155,514.20  | \$1,366,882.57  | \$788,631.63               |
| Auxiliary Services   | \$25,946.00  | \$30,347.80   | (\$4,401.80)  | \$3,990,657.15  | \$2,778,444.21  | \$1,212,212.94             |
| Expendable Administrative Services   | \$0.00       | \$0.00        | \$0.00  | \$1,468,169.52  | \$1,086,165.47  | \$382,004.05               |
| Total Outlay   | \$0.00       | \$0.00        | \$0.00  | \$110,000.00    | \$21,653.50     | \$88,346.50                |
| Expendable Service   | \$2,770.00   | \$0.00        | \$2,770.00  | \$1,179,514.03  | \$563,459.02    | \$616,055.01               |
| Other Expenditures   | \$256,089.00 | \$191,913.90  | \$64,175.10   | \$677,615.41    | \$437,676.31    | \$239,939.10               |
| Total Expenditures:  | \$605,187.00 | \$465,833.67  | \$139,353.33  | \$26,493,398.70 | \$18,422,003.08 | \$8,071,395.62             |
| Other Financing Sources (Uses)   |              |               |   |                 |                 |                            |
| Other Financing Sources:   | \$0.00       | \$9,715.33    | \$9,715.33  | \$1,094,707.23  | \$706,817.45    | (\$387,889.78)             |
| Other Financing Uses:  | \$0.00       | \$37,066.29   | (\$37,066.29)   | \$820,569.00    | \$549,128.69    | \$271,440.31               |
| Total Other Financing Sources (Uses):  | \$0.00       | (\$27,350.96) | (\$27,350.96)   | \$274,138.23    | \$157,688.76    | (\$116,449.47)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$0.00       | \$665.63      | \$665.63  | \$80,000.00     | \$854,604.69    | \$774,604.69               |
| Beginning Fund Balance - Oct. 1:   | \$216,524.88 | \$216,524.88  | \$0.00  | \$6,759,192.78  | \$6,759,192.78  | \$0.00                     |
| Ending Fund Balance:   | \$216,524.88 | \$217,190.51  | \$665.63  | \$6,839,192.78  | \$7,613,797.47  | \$774,604.69               |

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