

**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, 2012**

**189 - Russellville City Schools**

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$13,012,168.00	\$12,965,023.29	(\$47,144.71)	\$0.00	\$0.00	\$0.00
Federal Sources	\$130,031.00	\$129,793.04	(\$237.96)	\$3,112,553.86	\$2,764,591.67	(\$347,962.19)
Local Sources	\$4,911,755.00	\$5,071,674.27	\$159,919.27	\$1,483,833.00	\$1,415,695.96	(\$68,137.04)
Other Sources	\$96,166.31	\$117,151.33	\$20,985.02	\$96,000.00	\$128,639.86	\$32,639.86
Total Revenues:	\$18,150,120.31	\$18,283,641.93	\$133,521.62	\$4,692,386.86	\$4,308,927.49	(\$383,459.37)
Expenditures						
Instructional Services	\$10,386,310.95	\$10,453,076.04	(\$66,765.09)	\$1,723,586.71	\$1,565,506.27	\$158,080.44
Instructional Support Services	\$2,299,309.20	\$2,285,512.65	\$13,796.55	\$526,444.72	\$333,742.75	\$192,701.97
Operation & Maintenance Services	\$1,575,257.16	\$1,416,532.17	\$158,724.99	\$53,937.00	\$44,684.43	\$9,252.57
Auxiliary Services	\$657,545.00	\$768,869.00	(\$111,324.00)	\$2,242,584.76	\$2,201,420.13	\$41,164.63
General Administrative Services	\$1,247,938.00	\$1,107,379.37	\$140,558.63	\$194,779.54	\$189,171.77	\$5,607.77
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$746,786.00	\$747,492.95	(\$706.95)	\$5,540.00	\$4,800.00	\$740.00
Other Expenditures	\$11,838.00	\$13,301.07	(\$1,463.07)	\$311,694.13	\$291,421.15	\$20,272.98
Total Expenditures:	\$16,924,984.31	\$16,792,163.25	\$132,821.06	\$5,058,566.86	\$4,630,746.50	\$427,820.36
Other Financing Sources (Uses)						
Other Financing Sources:	\$117,939.63	\$145,278.44	\$27,338.81	\$378,105.00	\$495,899.43	\$117,794.43
Other Financing Uses:	\$365,000.00	\$414,900.72	(\$49,900.72)	\$12,059.00	\$66,703.89	(\$54,644.89)
Total Other Financing Sources (Uses):	(\$247,060.37)	(\$269,622.28)	(\$22,561.91)	\$366,046.00	\$429,195.54	\$63,149.54
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$978,075.63	\$1,221,856.40	\$243,780.77	(\$134.00)	\$107,376.53	\$107,510.53
Beginning Fund Balance - Oct. 1:	\$2,092,786.68	\$2,091,543.91	(\$1,242.77)	\$653,965.67	\$1,085,540.82	\$431,575.15
Ending Fund Balance - Sept. 30:	\$3,070,862.31	\$3,313,400.31	\$242,538.00	\$653,831.67	\$1,192,917.35	\$539,085.68

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