

**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 2009, Fiscal Period 11**

*058 - St Clair County Schools*

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$42,483,617.00	\$38,642,290.11	\$3,841,326.89	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$1,374.00	(\$374.00)	\$6,882,237.92	\$5,855,904.80	\$1,026,333.12
Local Sources	\$8,356,506.00	\$7,910,302.28	\$446,203.72	\$4,104,830.00	\$3,725,596.31	\$379,233.69
Other Sources	\$0.00	\$68,167.63	(\$68,167.63)	\$177,000.00	\$152,699.67	\$24,300.33
<b>Total Revenues:</b>	<b>\$50,841,123.00</b>	<b>\$46,622,134.02</b>	<b>\$4,218,988.98</b>	<b>\$11,164,067.92</b>	<b>\$9,734,200.78</b>	<b>\$1,429,867.14</b>
<b>Expenditures</b>						
Instructional Services	\$37,511,671.00	\$33,372,078.02	\$4,139,592.98	\$4,172,798.50	\$4,003,521.25	\$169,277.25
Instructional Support Services	\$7,080,638.00	\$6,321,400.31	\$759,237.69	\$1,196,768.84	\$1,184,636.54	\$12,132.30
Operation & Maintenance Services	\$3,731,479.00	\$3,957,702.39	(\$226,223.39)	\$329,335.00	\$377,144.83	(\$47,809.83)
Auxiliary Services	\$3,209,504.00	\$2,695,920.22	\$513,583.78	\$5,549,436.00	\$4,363,575.11	\$1,185,860.89
General Administrative Services	\$1,782,712.00	\$1,609,855.45	\$172,856.55	\$404,015.00	\$316,749.88	\$87,265.12
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
Other Expenditures	\$508,745.00	\$562,751.94	(\$54,006.94)	\$911,801.58	\$766,257.04	\$145,544.54
<b>Total Expenditures:</b>	<b>\$53,824,749.00</b>	<b>\$48,519,708.33</b>	<b>\$5,305,040.67</b>	<b>\$12,566,154.92</b>	<b>\$11,011,884.65</b>	<b>\$1,554,270.27</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$598,876.00	\$617,640.61	(\$18,764.61)	\$1,812,701.00	\$1,915,982.41	(\$103,281.41)
Other Financing Uses:	\$1,785,635.00	\$1,723,555.39	\$62,079.61	\$71,333.00	\$260,048.68	(\$188,715.68)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,186,759.00)</b>	<b>(\$1,105,914.78)</b>	<b>(\$80,844.22)</b>	<b>\$1,741,368.00</b>	<b>\$1,655,933.73</b>	<b>\$85,434.27</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$4,170,385.00)</b>	<b>(\$3,003,489.09)</b>	<b>(\$1,166,895.91)</b>	<b>\$339,281.00</b>	<b>\$378,249.86</b>	<b>(\$38,968.86)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$12,486,850.00</b>	<b>\$12,486,850.12</b>	<b>(\$0.12)</b>	<b>\$2,950,500.00</b>	<b>\$2,944,109.12</b>	<b>\$6,390.88</b>
<b>Ending Fund Balance:</b>	<b>\$8,316,465.00</b>	<b>\$9,483,361.03</b>	<b>(\$1,166,896.03)</b>	<b>\$3,289,781.00</b>	<b>\$3,322,358.98</b>	<b>(\$32,577.98)</b>