

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2010, Fiscal Period 05**

*058 - St Clair County Schools*

| Description  | GENERAL                 |                        | VARIANCE<br>Favorable<br>(Unfavorable) | SPECIAL REVENUE        |                       | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|-------------------------|------------------------|--|------------------------|-----------------------|--|
|  | Budget                  | Actual                 |  | Budget                 | Actual                |  |
| <b>Revenues</b>  |                         |                        |  |                        |                       |  |
| State Sources  | \$42,474,319.00         | \$16,614,733.07        | (\$25,859,585.93)                      | \$0.00                 | \$0.00                | \$0.00                                 |
| Federal Sources  | \$0.00                  | \$684.00               | \$684.00                               | \$11,037,523.00        | \$3,558,371.61        | (\$7,479,151.39)                       |
| Local Sources  | \$8,711,812.00          | \$4,963,525.73         | (\$3,748,286.27)                       | \$4,360,981.00         | \$2,030,414.79        | (\$2,330,566.21)                       |
| Other Sources  | \$20,000.00             | \$30,447.67            | \$10,447.67                            | \$81,000.00            | \$168,110.88          | \$87,110.88                            |
| <b>Total Revenues:</b>   | <b>\$51,206,131.00</b>  | <b>\$21,609,390.47</b> | <b>(\$29,596,740.53)</b>               | <b>\$15,479,504.00</b> | <b>\$5,756,897.28</b> | <b>(\$9,722,606.72)</b>                |
| <b>Expenditures</b>  |                         |                        |  |                        |                       |  |
| Instructional Services   | \$35,483,898.81         | \$14,679,572.19        | \$20,804,326.62                        | \$6,303,660.00         | \$2,023,389.00        | \$4,280,271.00                         |
| Instructional Support Services   | \$6,677,010.00          | \$2,863,508.01         | \$3,813,501.99                         | \$1,606,767.00         | \$818,155.30          | \$788,611.70                           |
| Operation & Maintenance Services   | \$3,133,638.94          | \$1,245,194.74         | \$1,888,444.20                         | \$1,722,617.00         | \$723,244.21          | \$999,372.79                           |
| Auxiliary Services   | \$3,076,906.00          | \$1,264,052.06         | \$1,812,853.94                         | \$5,154,394.00         | \$1,972,348.83        | \$3,182,045.17                         |
| General Administrative Services  | \$1,768,308.00          | \$765,191.82           | \$1,003,116.18                         | \$478,002.00           | \$154,573.33          | \$323,428.67                           |
| Special Revenue Outlay   | \$0.00                  | \$2,000.00             | (\$2,000.00)                           | \$0.00                 | \$0.00                | \$0.00                                 |
| General Service  | \$0.00                  | \$0.00                 | \$0.00                                 | \$0.00                 | \$0.00                | \$0.00                                 |
| Other Expenditures   | \$456,957.00            | \$293,375.77           | \$163,581.23                           | \$901,592.00           | \$278,779.88          | \$622,812.12                           |
| <b>Total Expenditures:</b>   | <b>\$50,596,718.75</b>  | <b>\$21,112,894.59</b> | <b>\$29,483,824.16</b>                 | <b>\$16,167,032.00</b> | <b>\$5,970,490.55</b> | <b>\$10,196,541.45</b>                 |
| <b>Other Financing Sources (Uses)</b>  |                         |                        |  |                        |                       |  |
| Other Financing Sources:   | \$379,665.00            | \$216,531.63           | (\$163,133.37)                         | \$1,629,272.00         | \$823,664.01          | (\$805,607.99)                         |
| Other Financing Uses:  | \$1,563,272.00          | \$749,477.28           | \$813,794.72                           | \$58,918.00            | \$99,163.19           | (\$40,245.19)                          |
| <b>Total Other Financing Sources (Uses):</b>                                   | <b>(\$1,183,607.00)</b> | <b>(\$532,945.65)</b>  | <b>\$650,661.35</b>                    | <b>\$1,570,354.00</b>  | <b>\$724,500.82</b>   | <b>(\$845,853.18)</b>                  |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | <b>(\$574,194.75)</b>   | <b>(\$36,449.77)</b>   | <b>\$537,744.98</b>                    | <b>\$882,826.00</b>    | <b>\$510,907.55</b>   | <b>(\$371,918.45)</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$8,316,465.00</b>   | <b>\$9,808,547.09</b>  | <b>\$1,492,082.09</b>                  | <b>\$3,289,781.00</b>  | <b>\$2,795,706.92</b> | <b>(\$494,074.08)</b>                  |
| <b>Ending Fund Balance:</b>  | <b>\$7,742,270.25</b>   | <b>\$9,772,097.32</b>  | <b>\$2,029,827.07</b>                  | <b>\$4,172,607.00</b>  | <b>\$3,306,614.47</b> | <b>(\$865,992.53)</b>                  |