

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2015, Fiscal Period 01**

**041 - Lee County Schools**

|   | GOVERNMENTAL            |                       |                       | FIDUCIARY           |                     |                         |
|---|-------------------------|-----------------------|-----------------------|---------------------|---------------------|-------------------------|
|   | General                 | Special Revenue       | Debt Service          | Capital Projects    | Expendable Trust    | Total                   |
| <b>Revenues</b>   |                         |                       |                       |                     |                     |                         |
| State Sources   | \$4,340,092.00          | \$0.00                | \$0.00                | \$60,500.00         | \$0.00              | \$4,400,592.00          |
| Federal Sources   | \$10,221.18             | \$345,065.89          | \$0.00                | \$0.00              | \$0.00              | \$355,287.07            |
| Local Sources   | \$390,946.62            | \$442,114.48          | \$0.00                | \$0.00              | \$105,780.37        | \$938,841.47            |
| Other Sources   | \$8,420.54              | \$29,543.86           | \$0.00                | \$0.00              | \$0.00              | \$37,964.40             |
| <b>Total Revenues:</b>  | <b>\$4,749,680.34</b>   | <b>\$816,724.23</b>   | <b>\$0.00</b>         | <b>\$60,500.00</b>  | <b>\$105,780.37</b> | <b>\$5,732,684.94</b>   |
| <b>Expenditures</b>   |                         |                       |                       |                     |                     |                         |
| Instructional Services  | \$3,962,506.83          | \$268,400.43          | \$0.00                | \$17,980.56         | \$9,543.17          | \$4,258,430.99          |
| Instructional Support Services  | \$794,316.91            | \$84,940.81           | \$0.00                | \$0.00              | \$11,228.12         | \$890,485.84            |
| Operation & Maintenance Services  | \$795,173.18            | \$13,569.19           | \$0.00                | \$0.00              | \$0.00              | \$808,742.37            |
| Auxiliary Services  | \$440,479.79            | \$385,579.24          | \$0.00                | \$0.00              | \$1,072.00          | \$827,131.03            |
| General Administrative Services   | \$198,756.86            | \$16,253.93           | \$0.00                | \$0.00              | \$0.00              | \$215,010.79            |
| Capital Outlay  | \$0.00                  | \$0.00                | \$0.00                | \$39,204.26         | \$0.00              | \$39,204.26             |
| Debt Service  |                         |                       |                       |                     |                     | \$0.00                  |
| Other Expenditures  | \$71,268.23             | \$62,915.93           | \$0.00                | \$0.00              | \$17,121.58         | \$151,305.74            |
| <b>Total Expenditures:</b>  | <b>\$6,262,501.80</b>   | <b>\$831,659.53</b>   | <b>\$0.00</b>         | <b>\$57,184.82</b>  | <b>\$38,964.87</b>  | <b>\$7,190,311.02</b>   |
| <b>Other Fund Sources (Uses)</b>  |                         |                       |                       |                     |                     |                         |
| Other Fund Sources:   | \$37,740.48             | \$310,041.62          | \$0.00                | \$0.00              | \$2,268.74          | \$350,050.84            |
| Other Fund Uses:  | \$292,762.00            | \$42,648.60           | \$0.00                | \$0.00              | \$4,938.37          | \$340,348.97            |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$255,021.52)</b>   | <b>\$267,393.02</b>   | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>(\$2,669.63)</b> | <b>\$9,701.87</b>       |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$1,767,842.98)</b> | <b>\$252,457.72</b>   | <b>\$0.00</b>         | <b>\$3,315.18</b>   | <b>\$64,145.87</b>  | <b>(\$1,447,924.21)</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$20,359,142.78</b>  | <b>\$2,421,735.54</b> | <b>\$1,909,782.03</b> | <b>\$879,571.78</b> | <b>\$354,264.27</b> | <b>\$25,924,496.40</b>  |
| <b>Ending Fund Balance:</b>   | <b>\$18,591,299.80</b>  | <b>\$2,674,193.26</b> | <b>\$1,909,782.03</b> | <b>\$882,886.96</b> | <b>\$418,410.14</b> | <b>\$24,476,572.19</b>  |

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