

**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 Ended September 30, 2017**

**041 - Lee County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$55,529,860.55	\$0.00	\$1,818,902.82	\$1,384,497.18	\$0.00	\$58,733,260.55
Federal Sources	\$111,716.12	\$8,034,368.79	\$0.00	\$0.00	\$0.00	\$8,146,084.91
Local Sources	\$26,347,134.71	\$3,815,373.82	\$222.90	\$0.00	\$1,102,182.04	\$31,264,913.47
Other Sources	\$164,099.53	\$97,480.37	\$0.00	\$0.00	\$0.00	\$261,579.90
<b>Total Revenues:</b>	<b>\$82,152,810.91</b>	<b>\$11,947,222.98</b>	<b>\$1,819,125.72</b>	<b>\$1,384,497.18</b>	<b>\$1,102,182.04</b>	<b>\$98,405,838.83</b>
<b>Expenditures</b>						
Instructional Services	\$48,319,477.57	\$3,933,921.25	\$0.00	\$0.00	\$212,936.89	\$52,466,335.71
Instructional Support Services	\$11,610,978.66	\$2,192,901.14	\$0.00	\$0.00	\$373,722.99	\$14,177,602.79
Operation & Maintenance Services	\$9,251,682.96	\$124,520.88	\$0.00	\$27,210.00	\$7,046.52	\$9,410,460.36
Auxiliary Services	\$6,315,011.02	\$6,031,509.01	\$0.00	\$681,420.00	\$18,981.80	\$13,046,921.83
General Administrative Services	\$2,713,756.85	\$277,807.33	\$0.00	\$0.00	\$0.00	\$2,991,564.18
Capital Outlay	\$10,015.00	\$0.00	\$0.00	\$1,641,460.22	\$0.00	\$1,651,475.22
Debt Service	\$425,895.06	\$0.00	\$14,719,033.67	\$0.00	\$0.00	\$15,144,928.73
Other Expenditures	\$1,367,150.48	\$759,427.19	\$0.00	\$0.00	\$384,953.52	\$2,511,531.19
<b>Total Expenditures:</b>	<b>\$80,013,967.60</b>	<b>\$13,320,086.80</b>	<b>\$14,719,033.67</b>	<b>\$2,350,090.22</b>	<b>\$997,641.72</b>	<b>\$111,400,820.01</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,054,851.99	\$2,160,157.78	\$12,900,130.85	\$3,737.79	\$27,275.33	\$16,146,153.74
Other Fund Uses:	\$5,791,971.19	\$465,014.06	\$0.00	\$0.00	\$91,744.65	\$6,348,729.90
<b>Total Other Fund Sources (Uses):</b>	<b>(\$4,737,119.20)</b>	<b>\$1,695,143.72</b>	<b>\$12,900,130.85</b>	<b>\$3,737.79</b>	<b>(\$64,469.32)</b>	<b>\$9,797,423.84</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$2,598,275.89)</b>	<b>\$322,279.90</b>	<b>\$222.90</b>	<b>(\$961,855.25)</b>	<b>\$40,071.00</b>	<b>(\$3,197,557.34)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$15,679,310.16</b>	<b>\$2,151,277.84</b>	<b>\$2.98</b>	<b>\$1,322,962.15</b>	<b>\$466,177.65</b>	<b>\$19,619,730.78</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$13,081,034.27</b>	<b>\$2,473,557.74</b>	<b>\$225.88</b>	<b>\$361,106.90</b>	<b>\$506,248.65</b>	<b>\$16,422,173.44</b>

Information in this report has NOT been reconciled to the corresponding bank statements.