

**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 2018, Fiscal Period 08**

**041 - Lee County Schools**

|   | GOVERNMENTAL            |                       |                        | FIDUCIARY             |                      |                        |
|---|-------------------------|-----------------------|------------------------|-----------------------|----------------------|------------------------|
|   | General                 | Special Revenue       | Debt Service           | Capital Projects      | Expendable Trust     | Total                  |
| <b>Revenues</b>   |                         |                       |                        |                       |                      |                        |
| State Sources   | \$36,628,390.24         | \$0.00                | \$0.00                 | \$934,828.00          | \$0.00               | \$37,563,218.24        |
| Federal Sources   | \$81,195.01             | \$5,585,381.21        | \$0.00                 | \$0.00                | \$0.00               | \$5,666,576.22         |
| Local Sources   | \$20,995,466.76         | \$2,603,060.05        | \$464.50               | \$0.00                | \$840,002.44         | \$24,438,993.75        |
| Other Sources   | \$143,228.33            | \$101,532.58          | \$0.00                 | \$0.00                | \$0.00               | \$244,760.91           |
| <b>Total Revenues:</b>  | <b>\$57,848,280.34</b>  | <b>\$8,289,973.84</b> | <b>\$464.50</b>        | <b>\$934,828.00</b>   | <b>\$840,002.44</b>  | <b>\$67,913,549.12</b> |
| <b>Expenditures</b>   |                         |                       |                        |                       |                      |                        |
| Instructional Services  | \$31,494,940.10         | \$3,007,390.93        | \$0.00                 | \$0.00                | \$156,383.45         | \$34,658,714.48        |
| Instructional Support Services  | \$7,894,011.42          | \$1,156,999.15        | \$0.00                 | \$0.00                | \$248,529.24         | \$9,299,539.81         |
| Operation & Maintenance Services  | \$5,791,188.79          | \$50,474.10           | \$0.00                 | \$0.00                | \$1,375.75           | \$5,843,038.64         |
| Auxiliary Services  | \$4,400,588.16          | \$3,554,800.63        | \$0.00                 | \$592,309.00          | \$8,427.70           | \$8,556,125.49         |
| General Administrative Services   | \$1,697,024.39          | \$179,376.67          | \$0.00                 | \$0.00                | \$0.00               | \$1,876,401.06         |
| Capital Outlay  | \$23,048.00             | \$0.00                | \$0.00                 | \$1,094,324.09        | \$0.00               | \$1,117,372.09         |
| Debt Service  | \$3,225.00              | \$0.00                | \$11,392,158.03        | \$0.00                | \$0.00               | \$11,395,383.03        |
| Other Expenditures  | \$1,029,428.47          | \$470,467.39          | \$0.00                 | \$0.00                | \$239,644.00         | \$1,739,539.86         |
| <b>Total Expenditures:</b>  | <b>\$52,333,454.33</b>  | <b>\$8,419,508.87</b> | <b>\$11,392,158.03</b> | <b>\$1,686,633.09</b> | <b>\$654,360.14</b>  | <b>\$74,486,114.46</b> |
| <b>Other Fund Sources (Uses)</b>  |                         |                       |                        |                       |                      |                        |
| Other Fund Sources:   | \$560,629.30            | \$1,490,603.88        | \$11,392,158.03        | \$0.00                | \$17,405.61          | \$13,460,796.82        |
| Other Fund Uses:  | \$4,586,979.30          | \$352,816.19          | \$0.00                 | \$0.00                | \$94,620.33          | \$5,034,415.82         |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$4,026,350.00)</b> | <b>\$1,137,787.69</b> | <b>\$11,392,158.03</b> | <b>\$0.00</b>         | <b>(\$77,214.72)</b> | <b>\$8,426,381.00</b>  |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$1,488,476.01</b>   | <b>\$1,008,252.66</b> | <b>\$464.50</b>        | <b>(\$751,805.09)</b> | <b>\$108,427.58</b>  | <b>\$1,853,815.66</b>  |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$13,084,920.29</b>  | <b>\$2,473,557.74</b> | <b>\$225.88</b>        | <b>\$361,106.90</b>   | <b>\$506,248.65</b>  | <b>\$16,426,059.46</b> |
| <b>Ending Fund Balance:</b>   | <b>\$14,573,396.30</b>  | <b>\$3,481,810.40</b> | <b>\$690.38</b>        | <b>(\$390,698.19)</b> | <b>\$614,676.23</b>  | <b>\$18,279,875.12</b> |

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