

**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 2019, Fiscal Period 02**

**041 - Lee County Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$56,444,609.00	\$9,330,141.98	(\$47,114,467.02)	\$0.00	\$0.00	\$0.00
Federal Sources	\$104,000.00	\$31,623.18	(\$72,376.82)	\$8,557,459.17	\$1,517,355.21	(\$7,040,103.96)
Local Sources	\$28,156,803.00	\$2,534,354.68	(\$25,622,448.32)	\$3,475,814.79	\$755,053.43	(\$2,720,761.36)
Other Sources	\$194,250.00	\$27,282.79	(\$166,967.21)	\$100,150.00	\$70.58	(\$100,079.42)
Total Revenues:	\$84,899,662.00	\$11,923,402.63	(\$72,976,259.37)	\$12,133,423.96	\$2,272,479.22	(\$9,860,944.74)
Expenditures						
Instructional Services	\$49,453,529.00	\$7,809,448.10	\$41,644,080.90	\$4,832,176.65	\$674,572.99	\$4,157,603.66
Instructional Support Services	\$11,442,130.00	\$1,892,499.53	\$9,549,630.47	\$1,993,586.86	\$261,555.77	\$1,732,031.09
Operation & Maintenance Services	\$8,236,707.00	\$1,709,113.26	\$6,527,593.74	\$142,801.83	\$34,466.94	\$108,334.89
Auxiliary Services	\$6,253,142.00	\$1,093,128.97	\$5,160,013.03	\$5,208,824.53	\$901,414.59	\$4,307,409.94
General Administrative Services	\$2,925,721.00	\$416,809.37	\$2,508,911.63	\$264,565.00	\$43,244.04	\$221,320.96
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$52,174.93	\$4,300.00	\$47,874.93	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,326,483.00	\$273,638.56	\$1,052,844.44	\$730,193.72	\$137,515.87	\$592,677.85
Total Expenditures:	\$79,689,886.93	\$13,198,937.79	\$66,490,949.14	\$13,172,148.59	\$2,052,770.20	\$11,119,378.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$749,054.96	\$1,104,720.01	\$355,665.05	\$2,139,487.63	\$823,481.16	(\$1,316,006.47)
Other Financing Uses:	\$6,217,029.82	\$1,868,024.53	\$4,349,005.29	\$314,981.07	\$95,891.91	\$219,089.16
Total Other Financing Sources (Uses):	(\$5,467,974.86)	(\$763,304.52)	\$4,704,670.34	\$1,824,506.56	\$727,589.25	(\$1,096,917.31)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$258,199.79)	(\$2,038,839.68)	(\$1,780,639.89)	\$785,781.93	\$947,298.27	\$161,516.34
Beginning Fund Balance - Oct. 1:	\$10,015,000.00	\$11,354,829.74	\$1,339,829.74	\$2,557,556.22	\$3,239,214.31	\$681,658.09
Ending Fund Balance:	\$9,756,800.21	\$9,315,990.06	(\$440,810.15)	\$3,343,338.15	\$4,186,512.58	\$843,174.43

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