

**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 Ended September 30, 2019**

041 - Lee County Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$59,075,707.00	\$59,141,983.41	\$66,276.41	\$0.00	\$0.00	\$0.00
Federal Sources	\$104,000.00	\$111,661.65	\$7,661.65	\$8,778,252.51	\$8,633,908.24	(\$144,344.27)
Local Sources	\$28,160,803.00	\$29,318,625.08	\$1,157,822.08	\$3,475,814.79	\$3,600,834.09	\$125,019.30
Other Sources	\$194,250.00	\$265,773.36	\$71,523.36	\$100,150.00	\$43,902.18	(\$56,247.82)
Total Revenues:	\$87,534,760.00	\$88,838,043.50	\$1,303,283.50	\$12,354,217.30	\$12,278,644.51	(\$75,572.79)
Expenditures						
Instructional Services	\$49,179,658.00	\$47,194,766.31	\$1,984,891.69	\$4,894,767.35	\$4,718,412.64	\$176,354.71
Instructional Support Services	\$11,424,548.00	\$12,112,657.10	(\$688,109.10)	\$2,113,297.05	\$2,013,096.63	\$100,200.42
Operation & Maintenance Services	\$8,280,707.00	\$9,564,009.44	(\$1,283,302.44)	\$142,801.83	\$176,070.62	(\$33,268.79)
Auxiliary Services	\$6,508,687.00	\$6,782,272.27	(\$273,585.27)	\$5,228,252.53	\$5,470,942.06	(\$242,689.53)
General Administrative Services	\$2,925,721.00	\$2,783,189.62	\$142,531.38	\$264,992.74	\$266,047.40	(\$1,054.66)
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$74,689.93	\$76,691.83	(\$2,001.90)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,326,483.00	\$1,653,464.82	(\$326,981.82)	\$748,830.43	\$700,113.56	\$48,716.87
Total Expenditures:	\$79,720,493.93	\$80,167,051.39	(\$446,557.46)	\$13,392,941.93	\$13,344,682.91	\$48,259.02
Other Financing Sources (Uses)						
Other Financing Sources:	\$749,054.96	\$2,731,321.59	\$1,982,266.63	\$1,416,610.75	\$1,585,607.19	\$168,996.44
Other Financing Uses:	\$5,494,152.94	\$6,566,274.78	(\$1,072,121.84)	\$314,981.07	\$484,148.16	(\$169,167.09)
Total Other Financing Sources (Uses):	(\$4,745,097.98)	(\$3,834,953.19)	\$910,144.79	\$1,101,629.68	\$1,101,459.03	(\$170.65)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$3,069,168.09	\$4,836,038.92	\$1,766,870.83	\$62,905.05	\$35,420.63	(\$27,484.42)
Beginning Fund Balance - Oct. 1:	\$11,353,192.32	\$11,353,192.32	\$0.00	\$3,240,851.73	\$3,240,851.73	\$0.00
Ending Fund Balance - Sept. 30:	\$14,422,360.41	\$16,189,231.24	\$1,766,870.83	\$3,303,756.78	\$3,276,272.36	(\$27,484.42)

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