

**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 2017, Fiscal Period 11**

**041 - Lee County Schools**

041 - Lee County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$55,317,499.00	\$50,715,707.56	(\$4,601,791.44)	\$0.00	\$0.00	\$0.00
Federal Sources	\$150,000.00	\$108,673.90	(\$41,326.10)	\$8,136,507.41	\$7,698,583.94	(\$437,923.47)
Local Sources	\$26,718,143.00	\$23,512,509.93	(\$3,205,633.07)	\$3,614,934.00	\$3,353,614.88	(\$261,319.12)
Other Sources	\$181,555.00	\$142,268.81	(\$39,286.19)	\$112,000.00	\$97,480.37	(\$14,519.63)
Total Revenues:	\$82,367,197.00	\$74,479,160.20	(\$7,888,036.80)	\$11,863,441.41	\$11,149,679.19	(\$713,762.22)
Expenditures						
Instructional Services	\$49,033,038.00	\$43,852,419.09	\$5,180,618.91	\$4,198,818.41	\$3,511,858.15	\$686,960.26
Instructional Support Services	\$11,335,220.00	\$10,590,248.31	\$744,971.69	\$1,849,534.00	\$1,473,759.48	\$375,774.52
Operation & Maintenance Services	\$8,189,118.00	\$7,834,384.93	\$354,733.07	\$133,285.00	\$97,106.10	\$36,178.90
Auxiliary Services	\$5,984,553.00	\$5,733,738.24	\$250,814.76	\$6,299,379.00	\$5,331,619.14	\$967,759.86
General Administrative Services	\$2,935,807.00	\$2,556,488.82	\$379,318.18	\$296,243.00	\$193,893.31	\$102,349.69
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$376,942.50	\$425,895.06	(\$48,952.56)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,030,741.00	\$1,176,520.04	(\$145,779.04)	\$799,229.00	\$650,345.41	\$148,883.59
Total Expenditures:	\$78,885,419.50	\$72,169,694.49	\$6,715,725.01	\$13,576,488.41	\$11,258,581.59	\$2,317,906.82
Other Financing Sources (Uses)						
Other Financing Sources:	\$752,702.00	\$804,529.50	\$51,827.50	\$1,991,870.92	\$1,898,039.51	(\$93,831.41)
Other Financing Uses:	\$5,952,615.17	\$5,544,520.79	\$408,094.38	\$328,580.51	\$417,211.88	(\$88,631.37)
Total Other Financing Sources (Uses):	(\$5,199,913.17)	(\$4,739,991.29)	\$459,921.88	\$1,663,290.41	\$1,480,827.63	(\$182,462.78)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,718,135.67)	(\$2,430,525.58)	(\$712,389.91)	(\$49,756.59)	\$1,371,925.23	\$1,421,681.82
Beginning Fund Balance - Oct. 1:	\$15,679,460.16	\$15,679,310.16	(\$150.00)	\$2,151,277.84	\$2,151,277.84	\$0.00
Ending Fund Balance:	\$13,961,324.49	\$13,248,784.58	(\$712,539.91)	\$2,101,521.25	\$3,523,203.07	\$1,421,681.82

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