

**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, 2017**

**041 - Lee County Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$55,317,499.00	\$55,529,860.55	\$212,361.55	\$0.00	\$0.00	\$0.00
Federal Sources	\$150,000.00	\$111,716.12	(\$38,283.88)	\$8,136,507.41	\$8,034,368.79	(\$102,138.62)
Local Sources	\$26,718,143.00	\$26,347,134.71	(\$371,008.29)	\$3,614,934.00	\$3,815,373.82	\$200,439.82
Other Sources	\$181,555.00	\$164,099.53	(\$17,455.47)	\$112,000.00	\$97,480.37	(\$14,519.63)
Total Revenues:	\$82,367,197.00	\$82,152,810.91	(\$214,386.09)	\$11,863,441.41	\$11,947,222.98	\$83,781.57
Expenditures						
Instructional Services	\$49,033,038.00	\$48,319,477.57	\$713,560.43	\$4,198,818.41	\$3,933,921.25	\$264,897.16
Instructional Support Services	\$11,335,220.00	\$11,610,978.66	(\$275,758.66)	\$1,849,534.00	\$2,192,901.14	(\$343,367.14)
Operation & Maintenance Services	\$8,189,118.00	\$9,251,682.96	(\$1,062,564.96)	\$133,285.00	\$124,520.88	\$8,764.12
Auxiliary Services	\$5,984,553.00	\$6,315,011.02	(\$330,458.02)	\$6,299,379.00	\$6,031,509.01	\$267,869.99
General Administrative Services	\$2,935,807.00	\$2,713,756.85	\$222,050.15	\$296,243.00	\$277,807.33	\$18,435.67
Special Revenue Outlay	\$0.00	\$10,015.00	(\$10,015.00)	\$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	\$1,367,150.48	(\$336,409.48)	\$799,229.00	\$759,427.19	\$39,801.81
Total Expenditures:	\$78,885,419.50	\$80,013,967.60	(\$1,128,548.10)	\$13,576,488.41	\$13,320,086.80	\$256,401.61
Other Financing Sources (Uses)						
Other Financing Sources:	\$752,702.00	\$1,054,851.99	\$302,149.99	\$1,991,870.92	\$2,160,157.78	\$168,286.86
Other Financing Uses:	\$5,952,615.17	\$5,791,971.19	\$160,643.98	\$328,580.51	\$465,014.06	(\$136,433.55)
Total Other Financing Sources (Uses):	(\$5,199,913.17)	(\$4,737,119.20)	\$462,793.97	\$1,663,290.41	\$1,695,143.72	\$31,853.31
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,718,135.67)	(\$2,598,275.89)	(\$880,140.22)	(\$49,756.59)	\$322,279.90	\$372,036.49
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 - Sept. 30:	\$13,961,324.49	\$13,081,034.27	(\$880,290.22)	\$2,101,521.25	\$2,473,557.74	\$372,036.49

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