

**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 2015, Fiscal Period 06**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$26,033,323.50 | \$0.00 | \$0.00 | \$371,921.88 | \$0.00 | \$26,405,245.38 |
| Federal Sources | \$48,866.39 | \$3,845,901.85 | \$0.00 | \$0.00 | \$0.00 | \$3,894,768.24 |
| Local Sources | \$16,506,923.48 | \$1,953,415.08 | \$4.02 | \$0.00 | \$501,266.88 | \$18,961,609.46 |
| Other Sources | \$142,831.35 | \$47,938.60 | \$0.00 | \$0.00 | \$0.00 | \$190,769.95 |
| Total Revenues: | \$42,731,944.72 | \$5,847,255.53 | \$4.02 | \$371,921.88 | \$501,266.88 | \$49,452,393.03 |
| Expenditures | | | | | | |
| Instructional Services | \$23,070,177.46 | \$2,008,784.61 | \$0.00 | \$183,158.00 | \$87,686.00 | \$25,349,806.07 |
| Instructional Support Services | \$5,116,276.18 | \$574,138.53 | \$0.00 | \$0.00 | \$95,746.26 | \$5,786,160.97 |
| Operation & Maintenance Services | \$3,616,025.23 | \$53,054.74 | \$0.00 | \$0.00 | \$10,855.72 | \$3,679,935.69 |
| Auxiliary Services | \$2,863,080.21 | \$3,109,781.23 | \$0.00 | \$175,698.00 | \$3,570.34 | \$6,152,129.78 |
| General Administrative Services | \$1,337,306.13 | \$93,949.42 | \$0.00 | \$0.00 | \$0.00 | \$1,431,255.55 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$205,903.46 | \$0.00 | \$205,903.46 |
| Debt Service | \$98,953.58 | \$0.00 | \$3,285,923.90 | \$0.00 | \$0.00 | \$3,384,877.48 |
| Other Expenditures | \$406,649.34 | \$393,885.22 | \$0.00 | \$0.00 | \$159,506.59 | \$960,041.15 |
| Total Expenditures: | \$36,508,468.13 | \$6,233,593.75 | \$3,285,923.90 | \$564,759.46 | \$357,364.91 | \$46,950,110.15 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$451,634.87 | \$999,075.87 | \$3,285,923.90 | \$0.00 | \$15,323.50 | \$4,751,958.14 |
| Other Fund Uses: | \$4,732,782.17 | \$228,580.31 | \$0.00 | \$0.00 | \$41,422.51 | \$5,002,784.99 |
| Total Other Fund Sources (Uses): | (\$4,281,147.30) | \$770,495.56 | \$3,285,923.90 | \$0.00 | (\$26,099.01) | (\$250,826.85) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$1,942,329.29 | \$384,157.34 | \$4.02 | (\$192,837.58) | \$117,802.96 | \$2,251,456.03 |
| Beginning Fund Balance - October 1: | \$20,359,014.00 | \$2,421,864.32 | \$1,909,782.03 | \$879,571.78 | \$354,264.27 | \$25,924,496.40 |
| Ending Fund Balance: | \$22,301,343.29 | \$2,806,021.66 | \$1,909,786.05 | \$686,734.20 | \$472,067.23 | \$28,175,952.43 |

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