

**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 2016, Fiscal Period 09**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|------------------------|-----------------------|-------------------------|-------------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$39,490,227.83 | \$0.00 | \$0.00 | \$1,068,427.00 | \$0.00 | \$40,558,654.83 |
| Federal Sources | \$64,682.76 | \$5,740,512.79 | \$0.00 | \$0.00 | \$0.00 | \$5,805,195.55 |
| Local Sources | \$21,202,776.44 | \$2,699,953.38 | \$0.85 | \$0.00 | \$723,407.24 | \$24,626,137.91 |
| Other Sources | \$127,897.10 | \$136,974.19 | \$0.00 | \$0.00 | \$0.00 | \$264,871.29 |
| Total Revenues: | \$60,885,584.13 | \$8,577,440.36 | \$0.85 | \$1,068,427.00 | \$723,407.24 | \$71,254,859.58 |
| Expenditures | | | | | | |
| Instructional Services | \$34,436,682.33 | \$2,993,536.69 | \$0.00 | \$0.00 | \$149,648.32 | \$37,579,867.34 |
| Instructional Support Services | \$8,103,255.38 | \$1,027,969.65 | \$0.00 | \$0.00 | \$262,946.71 | \$9,394,171.74 |
| Operation & Maintenance Services | \$5,635,735.20 | \$73,251.93 | \$0.00 | \$0.00 | \$5,129.38 | \$5,714,116.51 |
| Auxiliary Services | \$4,575,531.08 | \$4,579,572.17 | \$0.00 | \$176,843.12 | \$10,120.05 | \$9,342,066.42 |
| General Administrative Services | \$2,040,977.30 | \$202,119.28 | \$0.00 | \$0.00 | \$0.00 | \$2,243,096.58 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$202,309.62 | \$0.00 | \$202,309.62 |
| Debt Service | \$98,953.58 | \$0.00 | \$3,313,706.88 | \$0.00 | \$0.00 | \$3,412,660.46 |
| Other Expenditures | \$661,071.04 | \$570,846.52 | \$0.00 | \$0.00 | \$180,563.99 | \$1,412,481.55 |
| Total Expenditures: | \$55,552,205.91 | \$9,447,296.24 | \$3,313,706.88 | \$379,152.74 | \$608,408.45 | \$69,300,770.22 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$582,295.82 | \$1,351,174.89 | \$3,313,706.88 | \$0.00 | \$30,249.63 | \$5,277,427.22 |
| Other Fund Uses: | \$4,561,451.77 | \$356,297.63 | \$0.00 | \$0.00 | \$66,589.10 | \$4,984,338.50 |
| Total Other Fund Sources (Uses): | (\$3,979,155.95) | \$994,877.26 | \$3,313,706.88 | \$0.00 | (\$36,339.47) | \$293,088.72 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$1,354,222.27 | \$125,021.38 | \$0.85 | \$689,274.26 | \$78,659.32 | \$2,247,178.08 |
| Beginning Fund Balance - October 1: | \$18,444,528.10 | \$2,120,858.26 | \$2.20 | \$1,036,733.28 | \$348,890.92 | \$21,951,012.76 |
| Ending Fund Balance: | \$19,798,750.37 | \$2,245,879.64 | \$3.05 | \$1,726,007.54 | \$427,550.24 | \$24,198,190.84 |

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