

**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 2019, Fiscal Period 06**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|-----------------------|-----------------------|-------------------------|----------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$28,233,468.41 | \$0.00 | \$0.00 | \$323,454.00 | \$0.00 | \$28,556,922.41 |
| Federal Sources | \$78,119.57 | \$4,518,670.52 | \$0.00 | \$0.00 | \$0.00 | \$4,596,790.09 |
| Local Sources | \$19,397,203.63 | \$1,833,400.85 | \$1.28 | \$6.65 | \$728,137.81 | \$21,958,750.22 |
| Other Sources | \$91,362.49 | \$42,560.71 | \$0.00 | \$0.00 | \$0.00 | \$133,923.20 |
| Total Revenues: | \$47,800,154.10 | \$6,394,632.08 | \$1.28 | \$323,460.65 | \$728,137.81 | \$55,246,385.92 |
| Expenditures | | | | | | |
| Instructional Services | \$23,271,608.32 | \$2,396,327.12 | \$0.00 | \$0.00 | \$168,720.76 | \$25,836,656.20 |
| Instructional Support Services | \$5,864,608.36 | \$848,181.12 | \$0.00 | \$0.00 | \$143,697.21 | \$6,856,486.69 |
| Operation & Maintenance Services | \$4,506,528.49 | \$84,686.50 | \$0.00 | \$0.00 | \$8,225.00 | \$4,599,439.99 |
| Auxiliary Services | \$3,420,371.51 | \$2,735,054.68 | \$0.00 | \$0.00 | \$10,736.95 | \$6,166,163.14 |
| General Administrative Services | \$1,296,361.30 | \$129,984.59 | \$0.00 | \$0.00 | \$0.00 | \$1,426,345.89 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$5,078,820.38 | \$0.00 | \$5,078,820.38 |
| Debt Service | \$28,004.19 | \$0.00 | \$3,498,657.46 | \$0.00 | \$0.00 | \$3,526,661.65 |
| Other Expenditures | \$781,120.31 | \$295,298.48 | \$0.00 | \$0.00 | \$173,993.80 | \$1,250,412.59 |
| Total Expenditures: | \$39,168,602.48 | \$6,489,532.49 | \$3,498,657.46 | \$5,078,820.38 | \$505,373.72 | \$54,740,986.53 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$1,441,949.13 | \$1,350,141.98 | \$3,498,428.64 | \$4,370,194.45 | \$11,367.96 | \$10,672,082.16 |
| Other Fund Uses: | \$5,788,608.50 | \$253,020.74 | \$0.00 | \$1,000,000.00 | \$56,581.80 | \$7,098,211.04 |
| Total Other Fund Sources (Uses): | (\$4,346,659.37) | \$1,097,121.24 | \$3,498,428.64 | \$3,370,194.45 | (\$45,213.84) | \$3,573,871.12 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$4,284,892.25 | \$1,002,220.83 | (\$227.54) | (\$1,385,165.28) | \$177,550.25 | \$4,079,270.51 |
| Beginning Fund Balance - October 1: | \$11,354,829.74 | \$3,239,214.31 | \$203.77 | \$1,142,357.34 | \$550,820.40 | \$16,287,425.56 |
| Ending Fund Balance: | \$15,639,721.99 | \$4,241,435.14 | (\$23.77) | (\$242,807.94) | \$728,370.65 | \$20,366,696.07 |

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