

**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 2017, Fiscal Period 01**

**190 - Scottsboro City Schools**

|   | <b>GOVERNMENTAL</b>   |                        |                       | <b>FIDUCIARY</b>        |                         |                       |
|---|-----------------------|------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
|   | <b>General</b>        | <b>Special Revenue</b> | <b>Debt Service</b>   | <b>Capital Projects</b> | <b>Expendable Trust</b> | <b>Total</b>          |
| <b>Revenues</b>   |                       |                        |                       |                         |                         |                       |
| State Sources   | \$1,228,650.00        | \$0.00                 | \$0.00                | \$9,041.00              | \$0.00                  | \$1,237,691.00        |
| Federal Sources   | \$60.00               | \$390,463.16           | \$0.00                | \$0.00                  | \$0.00                  | \$390,523.16          |
| Local Sources   | \$332,411.25          | \$136,144.32           | \$2,751.99            | \$0.00                  | \$56,872.38             | \$528,179.94          |
| Other Sources   | \$288.00              | \$812.88               | \$0.00                | \$0.00                  | \$0.00                  | \$1,100.88            |
| <b>Total Revenues:</b>  | <b>\$1,561,409.25</b> | <b>\$527,420.36</b>    | <b>\$2,751.99</b>     | <b>\$9,041.00</b>       | <b>\$56,872.38</b>      | <b>\$2,157,494.98</b> |
| <b>Expenditures</b>   |                       |                        |                       |                         |                         |                       |
| Instructional Services  | \$968,534.31          | \$83,778.25            | \$0.00                | \$0.00                  | \$8,873.70              | \$1,061,186.26        |
| Instructional Support Services  | \$269,944.95          | \$25,785.40            | \$0.00                | \$0.00                  | \$13,225.68             | \$308,956.03          |
| Operation & Maintenance Services  | \$142,156.20          | \$3,237.81             | \$0.00                | \$0.00                  | \$333.84                | \$145,727.85          |
| Auxiliary Services  | \$91,319.85           | \$171,167.47           | \$0.00                | \$0.00                  | \$0.00                  | \$262,487.32          |
| General Administrative Services   | \$87,824.79           | \$5,117.76             | \$0.00                | \$0.00                  | \$0.00                  | \$92,942.55           |
| Capital Outlay  |                       |                        |                       |                         |                         | \$0.00                |
| Debt Service  | \$65,195.49           | \$0.00                 | \$0.00                | \$0.00                  | \$0.00                  | \$65,195.49           |
| Other Expenditures  | \$12,555.41           | \$26,583.45            | \$0.00                | \$0.00                  | \$22,815.11             | \$61,953.97           |
| <b>Total Expenditures:</b>  | <b>\$1,637,531.00</b> | <b>\$315,670.14</b>    | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$45,248.33</b>      | <b>\$1,998,449.47</b> |
| <b>Other Fund Sources (Uses)</b>  |                       |                        |                       |                         |                         |                       |
| Other Fund Sources:   | \$4,854.41            | \$60,092.77            | \$0.00                | \$0.00                  | \$250.00                | \$65,197.18           |
| Other Fund Uses:  | \$118,888.26          | \$5,592.75             | \$0.00                | \$0.00                  | \$6,558.54              | \$131,039.55          |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$114,033.85)</b> | <b>\$54,500.02</b>     | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$6,308.54)</b>     | <b>(\$65,842.37)</b>  |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$190,155.60)</b> | <b>\$266,250.24</b>    | <b>\$2,751.99</b>     | <b>\$9,041.00</b>       | <b>\$5,315.51</b>       | <b>\$93,203.14</b>    |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$1,790,113.18</b> | <b>\$861,384.92</b>    | <b>\$1,061,581.61</b> | <b>\$719,410.12</b>     | <b>\$317,248.18</b>     | <b>\$4,749,738.01</b> |
| <b>Ending Fund Balance:</b>   | <b>\$1,599,957.58</b> | <b>\$1,127,635.16</b>  | <b>\$1,064,333.60</b> | <b>\$728,451.12</b>     | <b>\$322,563.69</b>     | <b>\$4,842,941.15</b> |

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