

**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 Ended September 30, 2017**

190 - Scottsboro City Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|------------------------|------------------------|-----------------------|-------------------------|-------------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$14,884,792.24 | \$1,003.00 | \$0.00 | \$755,535.00 | \$0.00 | \$15,641,330.24 |
| Federal Sources | \$1,120.00 | \$2,165,924.94 | \$0.00 | \$0.00 | \$0.00 | \$2,167,044.94 |
| Local Sources | \$6,659,879.83 | \$1,401,720.13 | \$20,575.65 | \$0.00 | \$578,179.46 | \$8,660,355.07 |
| Other Sources | \$146,807.86 | \$32,763.19 | \$1,411,743.76 | \$0.00 | \$0.00 | \$1,591,314.81 |
| Total Revenues: | \$21,692,599.93 | \$3,601,411.26 | \$1,432,319.41 | \$755,535.00 | \$578,179.46 | \$28,060,045.06 |
| Expenditures | | | | | | |
| Instructional Services | \$11,954,728.70 | \$1,296,048.57 | \$0.00 | \$2,649.94 | \$203,512.12 | \$13,456,939.33 |
| Instructional Support Services | \$3,390,180.39 | \$388,499.82 | \$0.00 | \$0.00 | \$125,885.68 | \$3,904,565.89 |
| Operation & Maintenance Services | \$2,320,838.25 | \$77,801.07 | \$0.00 | \$279,423.43 | \$19,509.76 | \$2,697,572.51 |
| Auxiliary Services | \$1,226,498.50 | \$2,013,439.22 | \$0.00 | \$243,504.00 | \$12,862.20 | \$3,496,303.92 |
| General Administrative Services | \$1,225,021.76 | \$62,263.90 | \$0.00 | \$0.00 | \$0.00 | \$1,287,285.66 |
| Capital Outlay | | | | | | \$0.00 |
| Debt Service | \$776,090.76 | \$0.00 | \$1,633,911.28 | \$125,369.13 | \$0.00 | \$2,535,371.17 |
| Other Expenditures | \$205,619.65 | \$371,073.48 | \$0.00 | \$0.00 | \$218,910.62 | \$795,603.75 |
| Total Expenditures: | \$21,098,978.01 | \$4,209,126.06 | \$1,633,911.28 | \$650,946.50 | \$580,680.38 | \$28,173,642.23 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$321,630.95 | \$734,550.56 | \$447,874.50 | \$0.00 | \$13,731.42 | \$1,517,787.43 |
| Other Fund Uses: | \$853,895.67 | \$110,939.12 | \$0.00 | \$225,706.98 | \$106,030.51 | \$1,296,572.28 |
| Total Other Fund Sources (Uses): | (\$532,264.72) | \$623,611.44 | \$447,874.50 | (\$225,706.98) | (\$92,299.09) | \$221,215.15 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$61,357.20 | \$15,896.64 | \$246,282.63 | (\$121,118.48) | (\$94,800.01) | \$107,617.98 |
| Beginning Fund Balance - October 1: | \$2,313,092.67 | \$861,384.92 | \$1,021,712.15 | \$719,410.12 | \$317,248.18 | \$5,232,848.04 |
| Ending Fund Balance - September 30: | \$2,374,449.87 | \$877,281.56 | \$1,267,994.78 | \$598,291.64 | \$222,448.17 | \$5,340,466.02 |

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