

**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 2023, Fiscal Period 04**

**041 - Lee County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$20,949,637.91	\$0.00	\$0.00	\$255,224.00	\$0.00	\$21,204,861.91
Federal Sources	\$111,163.92	\$3,341,741.61	\$0.00	\$0.00	\$0.00	\$3,452,905.53
Local Sources	\$20,244,635.92	\$1,231,671.84	\$3.27	\$0.00	\$385,883.05	\$21,862,194.08
Other Sources	\$74,212.26	\$104,003.83	\$0.00	\$0.00	\$0.00	\$178,216.09
<b>Total Revenues:</b>	<b>\$41,379,650.01</b>	<b>\$4,677,417.28</b>	<b>\$3.27</b>	<b>\$255,224.00</b>	<b>\$385,883.05</b>	<b>\$46,698,177.61</b>
<b>Expenditures</b>						
Instructional Services	\$18,350,003.81	\$2,065,596.84	\$0.00	\$0.00	\$114,786.22	\$20,530,386.87
Instructional Support Services	\$4,609,581.68	\$987,615.63	\$0.00	\$0.00	\$68,425.54	\$5,665,622.85
Operation & Maintenance Services	\$4,336,135.49	\$198,183.24	\$0.00	\$0.00	\$2,405.00	\$4,536,723.73
Auxiliary Services	\$2,732,092.49	\$1,950,487.46	\$0.00	\$0.00	\$15,206.83	\$4,697,786.78
General Administrative Services	\$1,221,338.85	\$127,037.09	\$0.00	\$0.00	\$0.00	\$1,348,375.94
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,050,949.84	\$0.00	\$1,050,949.84
Debt Service	\$0.00	\$77.37	\$4,239,547.32	\$0.00	\$0.00	\$4,239,624.69
Other Expenditures	\$730,652.27	\$221,528.12	\$0.00	\$0.00	\$106,981.61	\$1,059,162.00
<b>Total Expenditures:</b>	<b>\$31,979,804.59</b>	<b>\$5,550,525.75</b>	<b>\$4,239,547.32</b>	<b>\$1,050,949.84</b>	<b>\$307,805.20</b>	<b>\$43,128,632.70</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$223,250.69	\$1,384,922.14	\$4,239,057.91	\$0.00	\$6,744.63	\$5,853,975.37
Other Fund Uses:	\$5,576,087.38	\$147,088.00	\$0.00	\$0.00	\$23,522.30	\$5,746,697.68
<b>Total Other Fund Sources (Uses):</b>	<b>(\$5,352,836.69)</b>	<b>\$1,237,834.14</b>	<b>\$4,239,057.91</b>	<b>\$0.00</b>	<b>(\$16,777.67)</b>	<b>\$107,277.69</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$4,047,008.73</b>	<b>\$364,725.67</b>	<b>(\$486.14)</b>	<b>(\$795,725.84)</b>	<b>\$61,300.18</b>	<b>\$3,676,822.60</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$27,672,941.43</b>	<b>\$6,977,028.75</b>	<b>\$474.67</b>	<b>\$0.00</b>	<b>\$618,862.27</b>	<b>\$35,269,307.12</b>
<b>Ending Fund Balance:</b>	<b>\$31,719,950.16</b>	<b>\$7,341,754.42</b>	<b>(\$11.47)</b>	<b>(\$795,725.84)</b>	<b>\$680,162.45</b>	<b>\$38,946,129.72</b>

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