

**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 2021, Fiscal Period 08**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|------------------------|-----------------------|-------------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| Other Sources | \$187,756.88 | \$1,725.49 | \$0.00 | \$0.00 | \$0.00 | \$189,482.37 |
| State Sources | \$39,585,260.46 | \$8,000.00 | \$0.00 | \$448,856.00 | \$0.00 | \$40,042,116.46 |
| Federal Sources | \$127,565.71 | \$9,305,177.75 | \$0.00 | \$0.00 | \$0.00 | \$9,432,743.46 |
| Local Sources | \$25,511,299.83 | \$1,401,652.35 | \$10.42 | \$0.00 | \$467,366.42 | \$27,380,329.02 |
| Total Revenues: | \$65,411,882.88 | \$10,716,555.59 | \$10.42 | \$448,856.00 | \$467,366.42 | \$77,044,671.31 |
| Expenditures | | | | | | |
| Instructional Services | \$32,702,709.54 | \$5,193,888.77 | \$0.00 | \$0.00 | \$128,062.50 | \$38,024,660.81 |
| Instructional Support Services | \$8,055,514.72 | \$1,192,262.90 | \$0.00 | \$0.00 | \$165,596.26 | \$9,413,373.88 |
| Operation & Maintenance Services | \$6,290,931.89 | \$422,719.85 | \$0.00 | \$0.00 | \$6,497.50 | \$6,720,149.24 |
| Auxiliary Services | \$4,885,218.23 | \$291,180.94 | \$0.00 | \$0.00 | \$2,070.58 | \$5,178,469.75 |
| General Administrative Services | \$2,222,513.37 | \$180,717.63 | \$0.00 | \$0.00 | \$0.00 | \$2,403,231.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$2,351,802.21 | \$0.00 | \$2,351,802.21 |
| Debt Service | \$398,215.31 | \$32,990.08 | \$3,901,139.34 | \$0.00 | \$0.00 | \$4,332,344.73 |
| Other Expenditures | \$1,369,251.91 | \$3,549,283.99 | \$0.00 | \$0.00 | \$111,801.67 | \$5,030,337.57 |
| Total Expenditures: | \$55,924,354.97 | \$10,863,044.16 | \$3,901,139.34 | \$2,351,802.21 | \$414,028.51 | \$73,454,369.19 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$493,936.14 | \$1,653,628.12 | \$3,901,137.32 | \$0.00 | \$18,473.18 | \$6,067,174.76 |
| Other Fund Uses: | \$5,574,642.93 | \$249,890.81 | \$0.00 | \$0.00 | \$13,914.78 | \$5,838,448.52 |
| Total Other Fund Sources (Uses): | (\$5,080,706.79) | \$1,403,737.31 | \$3,901,137.32 | \$0.00 | \$4,558.40 | \$228,726.24 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$4,406,821.12 | \$1,257,248.74 | \$8.40 | (\$1,902,946.21) | \$57,896.31 | \$3,819,028.36 |
| Beginning Fund Balance - October 1: | \$21,925,070.42 | \$2,969,086.57 | \$2.41 | \$2,343,764.37 | \$561,104.48 | \$27,799,028.25 |
| Ending Fund Balance: | \$26,331,891.54 | \$4,226,335.31 | \$10.81 | \$440,818.16 | \$619,000.79 | \$31,618,056.61 |

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