

**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, 2021**

**041 - Lee County 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	\$61,880,304.21	\$25,500.00	\$724,378.72	\$2,512,453.25	\$0.00	\$65,142,636.18
Federal Sources	\$150,440.96	\$16,731,419.64	\$0.00	\$0.00	\$0.00	\$16,881,860.60
Local Sources	\$33,945,510.30	\$2,044,422.65	\$123.31	\$0.00	\$711,742.63	\$36,701,798.89
Other Sources	\$237,713.96	\$27,029.83	\$0.00	\$216.21	\$0.00	\$264,960.00
<b>Total Revenues:</b>	<b>\$96,213,969.43</b>	<b>\$18,828,372.12</b>	<b>\$724,502.03</b>	<b>\$2,512,669.46</b>	<b>\$711,742.63</b>	<b>\$118,991,255.67</b>
<b>Expenditures</b>						
Instructional Services	\$50,214,321.90	\$8,784,713.35	\$0.00	\$0.00	\$187,176.43	\$59,186,211.68
Instructional Support Services	\$12,328,074.30	\$2,526,779.44	\$0.00	\$0.00	\$339,680.28	\$15,194,534.02
Operation & Maintenance Services	\$10,354,185.39	\$900,913.61	\$0.00	\$36,101.00	\$18,372.31	\$11,309,572.31
Auxiliary Services	\$7,307,622.98	\$1,914,501.94	\$0.00	\$2,136,124.57	\$4,878.84	\$11,363,128.33
General Administrative Services	\$3,469,930.85	\$273,068.29	\$0.00	\$0.00	\$0.00	\$3,742,999.14
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,444,557.98	\$0.00	\$2,444,557.98
Debt Service	\$398,215.31	\$33,144.82	\$5,336,603.12	\$254,740.71	\$0.00	\$6,022,703.96
Other Expenditures	\$2,234,573.29	\$4,520,863.33	\$0.00	\$0.00	\$178,777.23	\$6,934,213.85
<b>Total Expenditures:</b>	<b>\$86,306,924.02</b>	<b>\$18,953,984.78</b>	<b>\$5,336,603.12</b>	<b>\$4,871,524.26</b>	<b>\$728,885.09</b>	<b>\$116,197,921.27</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$945,542.68	\$2,304,486.90	\$4,612,103.33	\$1,717,364.07	\$23,195.68	\$9,602,692.66
Other Fund Uses:	\$8,345,113.04	\$375,638.52	\$0.00	\$254,524.50	\$24,126.96	\$8,999,403.02
<b>Total Other Fund Sources (Uses):</b>	<b>(\$7,399,570.36)</b>	<b>\$1,928,848.38</b>	<b>\$4,612,103.33</b>	<b>\$1,462,839.57</b>	<b>(\$931.28)</b>	<b>\$603,289.64</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,507,475.05</b>	<b>\$1,803,235.72</b>	<b>\$2.24</b>	<b>(\$896,015.23)</b>	<b>(\$18,073.74)</b>	<b>\$3,396,624.04</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$21,925,070.42</b>	<b>\$2,969,086.57</b>	<b>\$2.41</b>	<b>\$2,343,764.37</b>	<b>\$561,104.48</b>	<b>\$27,799,028.25</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$24,432,545.47</b>	<b>\$4,772,322.29</b>	<b>\$4.65</b>	<b>\$1,447,749.14</b>	<b>\$543,030.74</b>	<b>\$31,195,652.29</b>

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