

**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, 2022**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$64,579,151.89 | \$0.00 | \$979,321.08 | \$2,446,342.24 | \$0.00 | \$68,004,815.21 |
| Federal Sources | \$113,065.77 | \$18,976,976.18 | \$0.00 | \$0.00 | \$0.00 | \$19,090,041.95 |
| Local Sources | \$36,591,888.14 | \$2,895,541.79 | \$486.14 | \$0.00 | \$1,040,745.53 | \$40,528,661.60 |
| Other Sources | \$190,062.70 | \$74,384.43 | \$0.00 | \$0.00 | \$0.00 | \$264,447.13 |
| Total Revenues: | \$101,474,168.50 | \$21,946,902.40 | \$979,807.22 | \$2,446,342.24 | \$1,040,745.53 | \$127,887,965.89 |
| Expenditures | | | | | | |
| Instructional Services | \$51,927,269.57 | \$8,917,573.90 | \$0.00 | \$0.00 | \$217,377.18 | \$61,062,220.65 |
| Instructional Support Services | \$13,150,969.64 | \$4,028,016.83 | \$0.00 | \$0.00 | \$415,955.05 | \$17,594,941.52 |
| Operation & Maintenance Services | \$12,288,510.76 | \$358,185.33 | \$0.00 | \$47,212.00 | \$13,659.47 | \$12,707,567.56 |
| Auxiliary Services | \$7,880,484.25 | \$6,444,137.20 | \$0.00 | \$759,001.95 | \$13,456.27 | \$15,097,079.67 |
| General Administrative Services | \$3,381,292.82 | \$343,634.54 | \$0.00 | \$0.00 | \$0.00 | \$3,724,927.36 |
| Capital Outlay | \$272.44 | \$0.00 | \$0.00 | \$3,717,027.88 | \$0.00 | \$3,717,300.32 |
| Debt Service | \$380,099.46 | \$35,245.82 | \$5,644,146.00 | \$0.00 | \$0.00 | \$6,059,491.28 |
| Other Expenditures | \$2,324,326.32 | \$1,629,889.94 | \$0.00 | \$0.00 | \$268,288.65 | \$4,222,504.91 |
| Total Expenditures: | \$91,333,225.26 | \$21,756,683.56 | \$5,644,146.00 | \$4,523,241.83 | \$928,736.62 | \$124,186,033.27 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$1,223,815.15 | \$2,487,797.39 | \$4,664,808.80 | \$153,391.86 | \$16,320.61 | \$8,546,133.81 |
| Other Fund Uses: | \$7,317,302.93 | \$473,309.77 | \$0.00 | \$0.00 | \$52,497.99 | \$7,843,110.69 |
| Total Other Fund Sources (Uses): | (\$6,093,487.78) | \$2,014,487.62 | \$4,664,808.80 | \$153,391.86 | (\$36,177.38) | \$703,023.12 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$4,047,455.46 | \$2,204,706.46 | \$470.02 | (\$1,923,507.73) | \$75,831.53 | \$4,404,955.74 |
| Beginning Fund Balance - October 1: | \$23,955,562.96 | \$4,772,322.29 | \$4.65 | \$1,923,507.73 | \$543,030.74 | \$31,194,428.37 |
| Ending Fund Balance - September 30: | \$28,003,018.42 | \$6,977,028.75 | \$474.67 | \$0.00 | \$618,862.27 | \$35,599,384.11 |

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