

**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, 2023**

**041 - Lee County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$64,967,226.96	\$0.00	\$0.00	\$13,547,361.57	\$0.00	\$78,514,588.53
Federal Sources	\$219,273.15	\$21,602,079.75	\$0.00	\$0.00	\$0.00	\$21,821,352.90
Local Sources	\$40,359,759.58	\$3,534,697.81	\$6,395.26	\$0.00	\$1,122,174.40	\$45,023,027.05
Other Sources	\$281,841.00	\$106,349.62	\$0.00	\$0.00	\$0.00	\$388,190.62
<b>Total Revenues:</b>	<b>\$105,828,100.69</b>	<b>\$25,243,127.18</b>	<b>\$6,395.26</b>	<b>\$13,547,361.57</b>	<b>\$1,122,174.40</b>	<b>\$145,747,159.10</b>
<b>Expenditures</b>						
Instructional Services	\$55,982,582.11	\$10,734,791.43	\$0.00	\$0.00	\$328,385.33	\$67,045,758.87
Instructional Support Services	\$14,586,291.03	\$4,346,986.55	\$0.00	\$0.00	\$412,030.23	\$19,345,307.81
Operation & Maintenance Services	\$12,971,332.40	\$1,351,447.26	\$0.00	\$77,560.00	\$10,402.08	\$14,410,741.74
Auxiliary Services	\$8,240,209.96	\$6,881,961.58	\$0.00	\$822,992.41	\$27,087.03	\$15,972,250.98
General Administrative Services	\$3,841,840.31	\$350,505.16	\$0.00	\$0.00	\$0.00	\$4,192,345.47
Capital Outlay	\$0.00	\$0.00	\$0.00	\$6,196,173.56	\$0.00	\$6,196,173.56
Debt Service	\$6,600.00	\$0.00	\$4,874,558.20	\$698,847.04	\$0.00	\$5,580,005.24
Other Expenditures	\$2,243,033.94	\$2,942,633.34	\$0.00	\$0.00	\$299,906.24	\$5,485,573.52
<b>Total Expenditures:</b>	<b>\$97,871,889.75</b>	<b>\$26,608,325.32</b>	<b>\$4,874,558.20</b>	<b>\$7,795,573.01</b>	<b>\$1,077,810.91</b>	<b>\$138,228,157.19</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$897,711.56	\$2,043,993.58	\$4,869,204.00	\$0.00	\$27,550.80	\$7,838,459.94
Other Fund Uses:	\$6,726,709.75	\$505,585.15	\$0.00	\$0.00	\$71,964.86	\$7,304,259.76
<b>Total Other Fund Sources (Uses):</b>	<b>(\$5,828,998.19)</b>	<b>\$1,538,408.43</b>	<b>\$4,869,204.00</b>	<b>\$0.00</b>	<b>(\$44,414.06)</b>	<b>\$534,200.18</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,127,212.75</b>	<b>\$173,210.29</b>	<b>\$1,041.06</b>	<b>\$5,751,788.56</b>	<b>(\$50.57)</b>	<b>\$8,053,202.09</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 - September 30:</b>	<b>\$29,800,154.18</b>	<b>\$7,150,239.04</b>	<b>\$1,515.73</b>	<b>\$5,751,788.56</b>	<b>\$618,811.70</b>	<b>\$43,322,509.21</b>

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