

**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 2024, Fiscal Period 10**

041 - Lee County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-------------------------|------------------------|-----------------------|------------------------|----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$57,361,013.87 | \$0.00 | \$0.00 | \$4,718,040.00 | \$0.00 | \$62,079,053.87 |
| Federal Sources | \$110,501.35 | \$23,048,338.92 | \$0.00 | \$0.00 | \$0.00 | \$23,158,840.27 |
| Local Sources | \$36,262,633.39 | \$2,889,546.02 | \$5,139.08 | \$273,104.55 | \$924,408.40 | \$40,354,831.44 |
| Other Sources | \$186,009.46 | \$76,066.45 | \$0.00 | \$0.00 | \$0.00 | \$262,075.91 |
| Total Revenues: | \$93,920,158.07 | \$26,013,951.39 | \$5,139.08 | \$4,991,144.55 | \$924,408.40 | \$125,854,801.49 |
| Expenditures | | | | | | |
| Instructional Services | \$50,158,366.88 | \$11,825,228.16 | \$0.00 | \$0.00 | \$334,915.48 | \$62,318,510.52 |
| Instructional Support Services | \$12,765,661.15 | \$4,503,471.87 | \$0.00 | \$0.00 | \$316,618.53 | \$17,585,751.55 |
| Operation & Maintenance Services | \$12,030,082.40 | \$975,840.49 | \$0.00 | \$0.00 | \$3,031.34 | \$13,008,954.23 |
| Auxiliary Services | \$7,019,537.65 | \$5,640,760.36 | \$0.00 | \$34,000.49 | \$13,128.71 | \$12,707,427.21 |
| General Administrative Services | \$3,198,166.62 | \$294,424.92 | \$0.00 | \$0.00 | \$0.00 | \$3,492,591.54 |
| Capital Outlay | \$0.00 | \$1,729,260.17 | \$0.00 | \$19,009,756.57 | \$0.00 | \$20,739,016.74 |
| Debt Service | \$2,200.00 | \$232.11 | \$5,461,884.85 | \$0.00 | \$0.00 | \$5,464,316.96 |
| Other Expenditures | \$1,856,281.59 | \$2,007,835.11 | \$0.00 | \$0.00 | \$238,656.55 | \$4,102,773.25 |
| Total Expenditures: | \$87,030,296.29 | \$26,977,053.19 | \$5,461,884.85 | \$19,043,757.06 | \$906,350.61 | \$139,419,342.00 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$762,984.96 | \$1,108,969.67 | \$26,960,888.99 | \$21,500,000.00 | \$7,326.37 | \$50,340,169.99 |
| Other Fund Uses: | \$6,279,721.68 | \$382,745.83 | \$21,500,000.00 | \$0.00 | \$53,776.44 | \$28,216,243.95 |
| Total Other Fund Sources (Uses): | (\$5,516,736.72) | \$726,223.84 | \$5,460,888.99 | \$21,500,000.00 | (\$46,450.07) | \$22,123,926.04 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$1,373,125.06 | (\$236,877.96) | \$4,143.22 | \$7,447,387.49 | (\$28,392.28) | \$8,559,385.53 |
| Beginning Fund Balance - October 1: | \$29,526,455.91 | \$7,151,027.97 | \$1,515.73 | \$6,048,356.97 | \$618,811.70 | \$43,346,168.28 |
| Ending Fund Balance: | \$30,899,580.97 | \$6,914,150.01 | \$5,658.95 | \$13,495,744.46 | \$590,419.42 | \$51,905,553.81 |

Information in this report has NOT been reconciled to the corresponding bank statements.