

**LEE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES – REGULATORY BASIS**

**For The Year Ended June 30, 2023**

	Budgeted Funds				
	General Fund	Road Fund	Jail Fund	Local Government Economic Assistance Fund	Federal Grant Fund
<b>RECEIPTS</b>					
Taxes	\$ 1,488,448	\$	\$	\$	\$
In Lieu Tax Payments	48,418	16,268			
Excess Fees	38,480				
Licenses and Permits	21,225				
Intergovernmental	1,791,588	1,829,383	83,664	152,826	294,419
Charges for Services	920				
Miscellaneous	123,922	457,213			
Interest	1,318	744	54	33	
Total Receipts	3,514,319	2,303,608	83,718	152,859	294,419
<b>DISBURSEMENTS</b>					
Current:					
General Government	1,252,566				294,419
Protection to Persons and Property	350,478		280,296		
General Health and Sanitation	28,038				
Social Services	86,504				
Recreation and Culture	69,269				
Roads		1,561,293			
Debt Service	101,974	559,533			
Administration	1,744,728	308,573	24,515		
Total Disbursements	3,633,557	2,429,399	304,811		294,419
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(119,238)	(125,791)	(221,093)	152,859	0
<b>Other Adjustments to Cash (Uses)</b>					
Transfers From Other Funds	165,389		224,418		
Transfers To Other Funds	(87,000)	(150,000)		(160,000)	
Total Other Adjustments to Cash (Uses)	78,389	(150,000)	224,418	(160,000)	
Net Change in Fund Balance	(40,849)	(275,791)	3,325	(7,141)	0
Fund Balance - Beginning (Restated)	402,013	604,816	16,578	7,928	
Fund Balance - Ending	\$ 361,164	\$ 329,025	\$ 19,903	\$ 786	\$ 0
<b>Composition of Fund Balance</b>					
Bank Balance	\$ 470,169	\$ 722,251	\$ 20,197	\$ 786	\$
Less: Outstanding Checks	(109,005)	(393,226)	(294)		
Fund Balance - Ending	\$ 361,164	\$ 329,025	\$ 19,903	\$ 786	\$ 0

**LEE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES – REGULATORY BASIS  
For The Year Ended June 30, 2023  
(Continued)**

	Budgeted Funds				
	Ambulance Fund	Solid Waste Fund	Alcohol Beverage Control Fund	County Clerk Storage Fee Fund	Opioid Settlement Fund
<b>RECEIPTS</b>					
Taxes	\$	\$	\$ 5,090	\$	\$
In Lieu Tax Payments					
Excess Fees					
Licenses and Permits	9,736	21,180			
Intergovernmental	586,157	527,737			
Charges for Services	127,283	17,261	8,517	9,110	103,294
Miscellaneous	103	873	10	17	219
Interest	723,279	567,051	13,617	9,127	103,513
Total Receipts					
<b>DISBURSEMENTS</b>					
Current:					
General Government	787,196	480,614			
Protection to Persons and Property					
General Health and Sanitation					
Social Services					
Recreation and Culture					
Roads					
Debt Service		80,697			
Administration	283,027	134,351			
Total Disbursements	1,070,223	695,662			
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(346,944)	(128,611)	13,617	9,127	103,513
<b>Other Adjustments to Cash (Uses)</b>					
Transfers From Other Funds	339,633		(15,389)		
Transfers To Other Funds			(15,389)		
Total Other Adjustments to Cash (Uses)	339,633		(15,389)		
Net Change in Fund Balance	(7,311)	(128,611)	(1,772)	9,127	103,513
Fund Balance - Beginning (Restated)	40,928	169,683	23,884		
Fund Balance - Ending	\$ 33,617	\$ 41,072	\$ 22,112	\$ 9,127	\$ 103,513
<b>Composition of Fund Balance</b>					
Bank Balance	\$ 34,118	\$ 41,153	\$ 22,112	\$ 9,127	\$ 103,513
Less: Outstanding Checks	(501)	(81)			
Fund Balance - Ending	\$ 33,617	\$ 41,072	\$ 22,112	\$ 9,127	\$ 103,513

	Budgeted Funds	
	American Rescue Plan Act Fund	Total Funds
<b>RECEIPTS</b>		
Taxes	\$	\$ 1,493,538
In Lieu Tax Payments		64,686
Excess Fees		38,480
Licenses and Permits		21,225
Intergovernmental	718,973	4,901,769
Charges for Services		1,114,814
Miscellaneous	25,576	872,176
Interest	633	4,004
Total Receipts	745,182	8,510,692
<b>DISBURSEMENTS</b>		
Current:		
General Government		1,546,985
Protection to Persons and Property	244,148	1,662,118
General Health and Sanitation		508,652
Social Services		86,504
Recreation and Culture		69,269
Roads		1,561,293
Debt Service		742,204
Administration	13,556	2,508,750
Total Disbursements	257,704	8,685,775
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	487,478	(175,083)
<b>Other Adjustments to Cash (Uses)</b>		
Transfers From Other Funds		729,440
Transfers To Other Funds	(317,051)	(729,440)
Total Other Adjustments to Cash (Uses)	(317,051)	
Net Change in Fund Balance	170,427	(175,083)
Fund Balance - Beginning (Restated)	13,784	1,279,613
Fund Balance - Ending	\$ 184,211	\$ 1,104,530
<b>Composition of Fund Balance</b>		
Bank Balance	\$ 184,211	\$ 1,607,637
Less: Outstanding Checks		(503,107)
Fund Balance - Ending	\$ 184,211	\$ 1,104,530

**LEE COUNTY  
BUDGETARY COMPARISON SCHEDULES  
Supplementary Information – Regulatory Basis**

**For The Year Ended June 30, 2023**

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 1,413,508	\$ 1,413,508	\$ 1,488,448	\$ 74,940
In Lieu Tax Payments	46,000	46,000	48,418	2,418
Excess Fees	24,635	24,635	38,480	13,845
Licenses and Permits	20,000	20,000	21,225	1,225
Intergovernmental	358,268	1,708,268	1,791,588	83,320
Charges for Services			920	920
Miscellaneous	63,390	63,390	123,922	60,532
Interest	30	30	1,318	1,288
Total Receipts	1,925,831	3,275,831	3,514,319	238,488
<b>DISBURSEMENTS</b>				
General Government	950,778	1,313,413	1,252,566	60,847
Protection to Persons and Property	336,713	355,187	350,478	4,709
General Health and Sanitation	38,452	29,452	28,038	1,414
Social Services	75,890	91,261	86,504	4,757
Recreation and Culture	67,928	73,740	69,269	4,471
Debt Service	101,976	101,976	101,974	2
Administration	553,760	1,748,468	1,744,728	3,740
Total Disbursements	2,125,497	3,713,497	3,633,557	79,940
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(199,666)	(437,666)	(119,238)	318,428
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds		150,000	165,389	15,389
Transfers To Other Funds	(218,334)	(218,334)	(87,000)	131,334
Total Other Adjustments to Cash (Uses)	(218,334)	(68,334)	78,389	146,723
Net Change in Fund Balance	(418,000)	(506,000)	(40,849)	465,151
Fund Balance - Beginning (Restated)	418,000	418,000	402,013	(15,987)
Fund Balance - Ending	\$ 0	\$ (88,000)	\$ 361,164	\$ 449,164

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
In Lieu Tax Payments	\$ 10,000	\$ 10,000	\$ 16,268	\$ 6,268
Intergovernmental	1,766,062	1,932,686	1,829,383	(103,303)
Miscellaneous	322,300	322,300	457,213	134,913
Interest	30	30	744	714
Total Receipts	2,098,392	2,265,016	2,303,608	38,592
<b>DISBURSEMENTS</b>				
Roads	1,447,953	1,835,227	1,561,293	273,934
Debt Service	588,415	572,335	559,533	12,802
Administration	264,437	309,867	308,573	1,294
Total Disbursements	2,300,805	2,717,429	2,429,399	288,030
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(202,413)	(452,413)	(125,791)	326,622
<b>Other Adjustments to Cash (Uses)</b>				
Transfers To Other Funds		(150,000)	(150,000)	0
Total Other Adjustments to Cash (Uses)		(150,000)	(150,000)	0
Net Change in Fund Balance	(202,413)	(602,413)	(275,791)	326,622
Fund Balance - Beginning	202,413	602,413	604,816	2,403
Fund Balance - Ending	\$ 0	\$ 0	\$ 329,025	\$ 329,025

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 76,362	\$ 110,562	\$ 83,664	\$ (26,898)
Interest	10	10	54	44
Total Receipts	76,372	110,572	83,718	(26,854)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	386,174	377,792	280,296	97,496
Administration	26,952	46,766	24,515	22,251
Total Disbursements	413,126	424,558	304,811	119,747
Excess (Deficiency) of Receipts Over Adjustments to Cash (Uses)	(336,754)	(313,986)	(221,093)	92,893
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	331,754	363,986	224,418	(139,568)
Total Other Adjustments to Cash (Uses)	331,754	363,986	224,418	(139,568)
Net Change in Fund Balance	(5,000)	50,000	3,325	(46,675)
Fund Balance - Beginning	5,000	5,000	16,578	11,578
Fund Balance - Ending	\$ 0	\$ 55,000	\$ 19,903	\$ (35,097)

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 113,420	\$ 152,825	\$ 152,826	\$ 1
Interest	5	5	33	28
Total Receipts	113,425	152,830	152,859	29
<b>DISBURSEMENTS</b>				
Protection to Person and Property	105	105		105
Total Disbursements	105	105		105
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	113,320	152,725	152,859	134
<b>Other Adjustments to Cash (Uses)</b>				
Transfers To Other Funds	(113,420)	(160,652)	(160,000)	652
Total Other Adjustments to Cash (Uses)	(113,420)	(160,652)	(160,000)	652
Net Change in Fund Balance	(100)	(7,927)	(7,141)	786
Fund Balance - Beginning	100	7,927	7,928	1
Fund Balance - Ending	\$ 0	\$ 0	\$ 786	\$ 786

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 418,700	\$ 418,700	\$ 294,419	\$ (124,281)
Total Receipts	418,700	418,700	294,419	(124,281)
<b>DISBURSEMENTS</b>				
General Government	418,700	418,700	294,419	124,281
Total Disbursements	418,700	418,700	294,419	124,281
Net Change in Fund Balance				0
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 9,736	\$ (264)
Charges For Services	600,000	600,000	586,157	(13,843)
Miscellaneous	106,834	106,834	127,283	20,449
Interest	10	10	103	93
Total Receipts	716,844	716,844	723,279	6,435
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	727,904	802,299	787,196	15,103
Administration	270,485	287,017	283,027	3,990
Total Disbursements	998,389	1,089,316	1,070,223	19,093
Excess (Deficiency) of Receipts Over Adjustments to Cash (Uses)	(281,545)	(372,472)	(346,944)	25,528
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	254,545	269,545	339,633	70,088
Total Other Adjustments to Cash (Uses)	254,545	269,545	339,633	70,088
Net Change in Fund Balance	(27,000)	(102,927)	(7,311)	95,616
Fund Balance - Beginning	27,000	40,927	40,928	1
Fund Balance - Ending	\$ 0	\$ (62,000)	\$ 33,617	\$ 95,617

SOLID WASTE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$	\$ 17,180	\$ 21,180	\$ 4,000
Charges for Services	522,000	522,000	527,737	5,737
Miscellaneous	200	200	17,261	17,061
Interest	20	20	873	853
Total Receipts	522,220	539,400	567,051	27,651
<b>DISBURSEMENTS</b>				
General Health and Sanitation	482,399	504,360	480,614	23,746
Debt Service	60,270	60,270	80,697	(20,427)
Administration	147,057	184,276	134,351	49,925
Total Disbursements	689,726	748,906	695,662	53,244
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(167,506)	(209,506)	(128,611)	80,895
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	62,506	62,506		(62,506)
Total Other Adjustments to Cash (Uses)	62,506	62,506		(62,506)
Net Change in Fund Balance	(105,000)	(147,000)	(128,611)	18,389
Fund Balance - Beginning	105,000	147,000	169,683	22,683
Fund Balance - Ending	\$ 0	\$ 0	\$ 41,072	\$ 41,072