

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 11

Exhibit F-I-A

044 - Macon County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$4,548,031.71	(\$731,651.85)	\$1,672,194.13	\$490,075.45	\$0.00	\$148,199.12	\$0.00
Investments	\$381,107.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$77,331.47	\$232,791.63	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,417.06	\$0.00
Inventories	\$0.00	\$51,589.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$23,188.37)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction In Progress							\$50,954,410.39
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$774,965.39
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,917,745.43
Other Debits							
Total Assets and Other Debits:	\$4,983,282.40	(\$447,270.47)	\$1,672,194.13	\$490,115.44	\$0.00	\$154,616.18	\$81,647,121.21
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$21,666.07	\$154,303.18	\$0.00	\$0.00	\$0.00	\$8,197.90	\$0.00
Interfund Payable	\$6,417.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,193,298.70	\$652.28	\$0.00	\$0.00	\$0.00	(\$18,402.41)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,692,710.82
Total Liabilities:	\$1,221,381.83	\$154,955.46	\$0.00	\$0.00	\$0.00	(\$10,204.51)	\$30,692,710.82
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,954,410.39
Contributed Capital							
Reserved Fund Balance	\$1,034,336.89	\$805,793.60	\$0.00	\$295,056.81	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,727,563.68	(\$1,408,019.53)	\$1,672,194.13	\$195,058.63	\$0.00	\$164,820.69	\$0.00
Total Fund Equity:	\$3,761,900.57	(\$602,225.93)	\$1,672,194.13	\$490,115.44	\$0.00	\$164,820.69	\$50,954,410.39
Total Liabilities and Fund Equity:	\$4,983,282.40	(\$447,270.47)	\$1,672,194.13	\$490,115.44	\$0.00	\$154,616.18	\$81,647,121.21

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2022, Fiscal Period 11**

044 - Macon County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$14,184,182.74	\$0.00	\$0.00	\$449,281.00	\$0.00	\$14,633,463.74
Federal Sources	\$90,163.27	\$8,586,570.61	\$0.00	\$0.00	\$0.00	\$8,676,733.88
Local Sources	\$4,674,460.61	\$332,570.71	\$2,206,264.43	\$0.00	\$107,619.24	\$7,320,914.99
Other Sources	\$248,578.12	\$21,235.71	\$0.00	\$0.00	\$0.00	\$269,813.83
Total Revenues:	\$19,197,384.74	\$8,940,377.03	\$2,206,264.43	\$449,281.00	\$107,619.24	\$30,900,926.44
Expenditures						
Instructional Services	\$9,078,911.61	\$2,223,707.55	\$0.00	\$0.00	\$20,111.34	\$11,322,730.50
Instructional Support Services	\$3,093,441.39	\$3,195,300.50	\$0.00	\$0.00	\$95,178.10	\$6,383,919.99
Operation & Maintenance Services	\$1,746,654.80	\$487,574.25	\$0.00	\$11,454.47	\$2,300.78	\$2,247,984.30
Auxiliary Services	\$1,569,918.61	\$1,830,420.55	\$0.00	\$0.00	\$0.00	\$3,400,339.16
General Administrative Services	\$2,093,130.63	\$678,673.53	\$0.00	\$0.00	\$0.00	\$2,771,804.16
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$118,933.00	\$166,984.04	\$0.00	\$285,917.04
Other Expenditures	\$461,255.61	\$1,538,163.83	\$0.00	\$0.00	\$1,188.34	\$2,000,607.78
Total Expenditures:	\$18,043,312.65	\$9,953,840.21	\$118,933.00	\$178,438.51	\$118,778.56	\$28,413,302.93
Other Fund Sources (Uses)						
Other Fund Sources:	\$451,449.77	\$37,177.09	\$115,000.00	\$115,634.38	\$13,060.10	\$732,321.34
Other Fund Uses:	\$0.00	\$36,652.28	\$1,663,714.78	\$0.00	\$14,005.32	\$1,714,372.38
Total Other Fund Sources (Uses):	\$451,449.77	\$524.81	(\$1,548,714.78)	\$115,634.38	(\$945.22)	(\$982,051.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,605,521.86	(\$1,012,938.37)	\$538,616.65	\$386,476.87	(\$12,104.54)	\$1,505,572.47
Beginning Fund Balance - October 1:	\$2,156,378.71	\$410,712.44	\$1,133,577.48	\$103,638.57	\$176,925.23	\$3,981,232.43
Ending Fund Balance:	\$3,761,900.57	(\$602,225.93)	\$1,672,194.13	\$490,115.44	\$164,820.69	\$5,486,804.90

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 11**

044 - Macon County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$14,864,625.73	\$14,184,182.74	(\$680,442.99)	\$0.00	\$0.00	\$0.00
Federal Sources	\$110,000.00	\$90,163.27	(\$19,836.73)	\$18,638,442.96	\$8,586,570.61	(\$10,051,872.35)
Local Sources	\$3,888,910.00	\$4,674,460.61	\$785,550.61	\$301,978.00	\$332,570.71	\$30,592.71
Other Sources	\$200,000.00	\$248,578.12	\$48,578.12	\$10,000.00	\$21,235.71	\$11,235.71
Total Revenues:	\$19,063,535.73	\$19,197,384.74	\$133,849.01	\$18,950,420.96	\$8,940,377.03	(\$10,010,043.93)
Expenditures						
Instructional Services	\$9,684,165.00	\$9,078,911.61	\$605,253.39	\$4,815,595.57	\$2,223,707.55	\$2,591,888.02
Instructional Support Services	\$3,148,688.00	\$3,093,441.39	\$55,246.61	\$6,424,792.82	\$3,195,300.50	\$3,229,492.32
Operation & Maintenance Services	\$1,699,635.00	\$1,746,654.80	(\$47,019.80)	\$848,027.30	\$487,574.25	\$360,453.05
Auxiliary Services	\$1,471,355.00	\$1,569,918.61	(\$98,563.61)	\$2,405,594.59	\$1,830,420.55	\$575,174.04
General Administrative Services	\$2,056,432.00	\$2,093,130.63	(\$36,698.63)	\$836,068.39	\$678,673.53	\$157,394.86
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$550,000.00	\$0.00	\$550,000.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$497,333.73	\$461,255.61	\$36,078.12	\$3,532,349.29	\$1,538,163.83	\$1,994,185.46
Total Expenditures:	\$18,557,608.73	\$18,043,312.65	\$514,296.08	\$19,412,427.96	\$9,953,840.21	\$9,458,587.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$844,417.39	\$451,449.77	(\$392,967.62)	\$688,000.00	\$37,177.09	(\$650,822.91)
Other Financing Uses:	\$767,000.00	\$0.00	\$767,000.00	\$5,955.00	\$36,652.28	(\$30,697.28)
Total Other Financing Sources (Uses):	\$77,417.39	\$451,449.77	\$374,032.38	\$682,045.00	\$524.81	(\$681,520.19)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$583,344.39	\$1,605,521.86	\$1,022,177.47	\$220,038.00	(\$1,012,938.37)	(\$1,232,976.37)
Beginning Fund Balance - Oct. 1:	\$2,165,846.49	\$2,156,378.71	(\$9,467.78)	\$406,894.01	\$410,712.44	\$3,818.43
Ending Fund Balance:	\$2,749,190.88	\$3,761,900.57	\$1,012,709.69	\$626,932.01	(\$602,225.93)	(\$1,229,157.94)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-B

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 11**

044 - Macon County Schools

Description	DEBT SERVICE			VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual			Budget	Actual	
Revenues							
State Sources	\$249,657.39	\$0.00	(\$249,657.39)	\$565,246.61	\$449,281.00	(\$115,965.61)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$1,960,000.00	\$2,206,264.43	\$246,264.43	\$0.00	\$0.00	\$0.00	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$2,209,657.39	\$2,206,264.43	(\$3,392.96)	\$565,246.61	\$449,281.00	(\$115,965.61)	
Expenditures							
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$20,115.00	\$11,454.47	\$8,660.53	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$69,000.00	\$0.00	\$69,000.00	
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	\$0.00	\$0.00	\$0.00	\$302,539.61	\$0.00	\$302,539.61	
Debt Service	\$1,708,193.65	\$118,933.00	\$1,589,260.65	\$408,171.73	\$166,984.04	\$241,187.69	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$1,708,193.65	\$118,933.00	\$1,589,260.65	\$799,826.34	\$178,438.51	\$621,387.83	
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,473,708.26	\$115,000.00	(\$1,358,708.26)	\$235,568.76	\$115,634.38	(\$119,934.38)	
Other Financing Uses:	\$1,880,277.02	\$1,663,714.78	\$216,562.24	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources (Uses):	(\$406,568.76)	(\$1,548,714.78)	(\$1,142,146.02)	\$235,568.76	\$115,634.38	(\$119,934.38)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$94,894.98	\$538,616.65	\$443,721.67	\$989.03	\$386,476.87	\$385,487.84	
Beginning Fund Balance - Oct. 1:	\$1,133,556.44	\$1,133,577.48	\$21.04	\$103,638.57	\$103,638.57	\$0.00	
Ending Fund Balance:	\$1,228,451.42	\$1,672,194.13	\$443,742.71	\$104,627.60	\$490,115.44	\$385,487.84	

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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 11**

044 - Macon County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$15,679,529.73	\$14,633,463.74	(\$1,046,065.99)
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,748,442.96	\$8,676,733.88	(\$10,071,709.08)
Local Sources	\$214,177.00	\$107,619.24	(\$106,557.76)	\$6,365,065.00	\$7,320,914.99	\$955,849.99
Other Sources	\$0.00	\$0.00	\$0.00	\$210,000.00	\$269,813.83	\$59,813.83
Total Revenues:	\$214,177.00	\$107,619.24	(\$106,557.76)	\$41,003,037.69	\$30,900,926.44	(\$10,102,111.25)
Expenditures						
Instructional Services	\$18,024.00	\$20,111.34	(\$2,087.34)	\$14,517,784.57	\$11,322,730.50	\$3,195,054.07
Instructional Support Services	\$142,196.00	\$95,178.10	\$47,017.90	\$9,715,676.82	\$6,383,919.99	\$3,331,756.83
Operation & Maintenance Services	\$0.00	\$2,300.78	(\$2,300.78)	\$2,567,777.30	\$2,247,984.30	\$319,793.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,945,949.59	\$3,400,339.16	\$545,610.43
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,892,500.39	\$2,771,804.16	\$120,696.23
Total Outlay	\$0.00	\$0.00	\$0.00	\$852,539.61	\$0.00	\$852,539.61
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,116,365.38	\$285,917.04	\$1,830,448.34
Other Expenditures	\$8,146.00	\$1,188.34	\$6,957.66	\$4,037,829.02	\$2,000,607.78	\$2,037,221.24
Total Expenditures:	\$168,366.00	\$118,778.56	\$49,587.44	\$40,646,422.68	\$28,413,302.93	\$12,233,119.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$13,060.10	\$13,060.10	\$3,241,694.41	\$732,321.34	(\$2,509,373.07)
Other Financing Uses:	\$0.00	\$14,005.32	(\$14,005.32)	\$2,653,232.02	\$1,714,372.38	\$938,859.64
Total Other Financing Sources (Uses):	\$0.00	(\$945.22)	(\$945.22)	\$588,462.39	(\$982,051.04)	(\$1,570,513.43)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$45,811.00	(\$12,104.54)	(\$57,915.54)	\$945,077.40	\$1,505,572.47	\$560,495.07
Beginning Fund Balance - Oct. 1:	\$102,557.67	\$176,925.23	\$74,367.56	\$3,912,493.18	\$3,981,232.43	\$68,739.25
Ending Fund Balance:	\$148,368.67	\$164,820.69	\$16,452.02	\$4,857,570.58	\$5,486,804.90	\$629,234.32

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

**MACON COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT**

08/01/2022 - 08/31/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$0.00	\$7,593.75	\$0.00
CELLULAR PHONE	\$0.00	\$0.00	\$5,440.77
CUSTODIAL SUPPLIES	\$0.00	\$53,168.98	\$0.00
DATA PROCESSING SUPP	\$2,697.99	\$0.00	\$1,332.48
Default Object Value	\$2,038.86	\$0.00	\$0.00
ELECTRICITY	\$988.64	\$0.00	\$51,793.39
FOOD PROCESSING SUPP	\$0.00	\$281.77	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$43.88	\$0.00
FOOD SERVICES	\$0.00	\$987.99	\$0.00
FUEL-DIESEL	\$0.00	\$4,628.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$2,191.40
IN-STATE	\$600.75	\$16,835.08	\$17,415.17
INSTRUCTIONAL EQUIP	\$112.30	\$2,989.87	\$0.00
INSURANCE SERVICES	\$8,143.00	\$268.28	\$17,573.72
LEASES	\$0.00	\$744.03	\$0.00
LOCAL DISTRICT	\$0.00	\$245.05	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$176.98	\$1,221.16
MEDICAL/HEALTH SERVI	\$0.00	\$12,000.00	\$0.00
NATURAL GAS	\$0.00	\$0.00	\$1,205.51
NON-CAP COMPUTER HAR	\$0.00	\$1,785.00	\$0.00
NON-INST EQUIPMENT	\$0.00	\$22,423.92	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$980.91
OTH NONINST SUPPLIES	\$0.00	\$321.66	\$0.00
OTHER COMMUNICATION	\$0.00	\$399.96	\$195.46
OTHER DUES AND FEES	\$0.00	\$0.00	\$290.00
OTHER EQUIPMENT	\$0.00	\$9,090.66	\$0.00
OTHER INST SUPPLIES	\$5,451.23	\$0.00	\$0.00
OTHER PROF SERVICES	\$376.90	\$466.70	\$4,554.60
OTHER PURCHASED SERV	\$27,611.91	\$73,892.17	\$56,335.28
OUT-OF-STATE	\$0.00	\$1,976.76	\$0.00
POSTAGE	\$0.00	\$0.00	\$626.85
PRINTING AND BINDING	\$288.00	\$0.00	\$0.00
PRIVATE AGENCIES	\$33,771.20	\$0.00	\$0.00
PURCHASED FOOD	\$0.00	\$2,175.67	\$102.24
REGISTRATION FEES	\$273.83	\$0.00	\$875.01

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
SOFTWARE MAINT AGREE	\$0.00	\$29,241.69	\$1,747.43
STUDENT CLASSRM SUPP	\$6,966.35	\$11,651.76	\$3,872.40
TELEPHONE	\$0.00	\$1,597.98	\$0.00
TEXTBOOKS	\$17,521.08	\$0.00	\$0.00
TRANSP AL SCH SYSTEM	\$0.00	\$18,116.80	\$0.00
WATER AND SEWAGE	\$77.04	\$0.00	\$9,771.72
	\$106,919.08	\$273,104.39	\$177,525.50