

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2022

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	\$3,207,018.71	(\$241,180.30)	\$936,874.90	\$410,496.51	\$0.00	\$133,767.06	\$0.00
Investments	\$381,107.59	\$4.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$448,383.48	\$423,607.29	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$313,510.56	\$19,130.10	\$0.00	\$0.00	\$0.00	\$6,417.06	\$0.00
Inventories	\$0.00	\$76,043.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$26,394.25)	\$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	\$29,901,373.64
Other Debits							
Total Assets and Other Debits:	\$4,323,626.09	\$277,605.14	\$936,874.90	\$410,536.50	\$0.00	\$140,184.12	\$81,630,749.42
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$221,053.17	\$547,282.17	\$0.00	\$792.50	\$0.00	\$14,910.18	\$0.00
Interfund Payable	\$23,755.84	\$235,176.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,069,617.24	\$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	\$30,676,339.03
Total Liabilities:	\$1,314,426.25	\$783,110.75	\$0.00	\$792.50	\$0.00	(\$3,492.23)	\$30,676,339.03
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	\$666,607.97	\$246,754.77	\$0.00	\$14,500.00	\$0.00	\$5,378.11	\$0.00
Unreserved Fund balance	\$2,342,591.87	(\$752,260.38)	\$936,874.90	\$395,244.00	\$0.00	\$138,298.24	\$0.00
Total Fund Equity:	\$3,009,199.84	(\$505,505.61)	\$936,874.90	\$409,744.00	\$0.00	\$143,676.35	\$50,954,410.39
Total Liabilities and Fund Equity:	\$4,323,626.09	\$277,605.14	\$936,874.90	\$410,536.50	\$0.00	\$140,184.12	\$81,630,749.42

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

**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**

044 - Macon County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$15,561,252.93	\$0.00	\$0.00	\$546,454.61	\$0.00	\$16,107,707.54
Federal Sources	\$82,561.01	\$10,965,120.56	\$0.00	\$0.00	\$0.00	\$11,047,681.57
Local Sources	\$4,996,386.58	\$460,754.35	\$1,804,518.53	\$0.03	\$140,864.23	\$7,402,523.72
Other Sources	\$363,877.89	\$21,534.08	\$0.00	\$0.00	\$0.00	\$385,411.97
Total Revenues:	\$21,004,078.41	\$11,447,408.99	\$1,804,518.53	\$546,454.64	\$140,864.23	\$34,943,324.80
Expenditures						
Instructional Services	\$10,194,692.44	\$3,052,277.13	\$0.00	\$2,710.00	\$28,063.82	\$13,277,743.39
Instructional Support Services	\$3,453,120.25	\$3,556,589.92	\$0.00	\$0.00	\$133,808.37	\$7,143,518.54
Operation & Maintenance Services	\$2,029,385.97	\$895,271.89	\$0.00	\$12,246.97	\$2,762.56	\$2,939,667.39
Auxiliary Services	\$1,800,664.68	\$2,472,507.46	\$0.00	\$0.00	\$0.00	\$4,273,172.14
General Administrative Services	\$2,450,564.37	\$791,350.26	\$0.00	\$58,408.20	\$0.00	\$3,300,322.83
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,455,019.26	\$401,552.80	\$0.00	\$1,856,572.06
Other Expenditures	\$567,310.62	\$1,838,148.25	\$0.00	\$0.00	\$7,533.14	\$2,412,992.01
Total Expenditures:	\$20,495,738.33	\$12,606,144.91	\$1,455,019.26	\$474,917.97	\$172,167.89	\$35,203,988.36
Other Fund Sources (Uses)						
Other Fund Sources:	\$793,181.71	\$261,831.37	\$1,531,874.94	\$234,568.76	\$13,060.10	\$2,834,516.88
Other Fund Uses:	\$431,361.88	\$36,652.28	\$2,078,076.79	\$0.00	\$15,005.32	\$2,561,096.27
Total Other Fund Sources (Uses):	\$361,819.83	\$225,179.09	(\$546,201.85)	\$234,568.76	(\$1,945.22)	\$273,420.61
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$870,159.91	(\$933,556.83)	(\$196,702.58)	\$306,105.43	(\$33,248.88)	\$12,757.05
Beginning Fund Balance - October 1:	\$2,139,039.93	\$428,051.22	\$1,133,577.48	\$103,638.57	\$176,925.23	\$3,981,232.43
Ending Fund Balance - September 30:	\$3,009,199.84	(\$505,505.61)	\$936,874.90	\$409,744.00	\$143,676.35	\$3,993,989.48

Information in this report has 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 Ended September 30, 2022**

044 - Macon County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$14,864,625.73	\$15,561,252.93	\$696,627.20	\$0.00	\$0.00	\$0.00
Federal Sources	\$110,000.00	\$82,561.01	(\$27,438.99)	\$18,638,442.96	\$10,965,120.56	(\$7,673,322.40)
Local Sources	\$3,888,910.00	\$4,996,386.58	\$1,107,476.58	\$301,978.00	\$460,754.35	\$158,776.35
Other Sources	\$200,000.00	\$363,877.89	\$163,877.89	\$10,000.00	\$21,534.08	\$11,534.08
Total Revenues:	\$19,063,535.73	\$21,004,078.41	\$1,940,542.68	\$18,950,420.96	\$11,447,408.99	(\$7,503,011.97)
Expenditures						
Instructional Services	\$9,683,865.00	\$10,194,692.44	(\$510,827.44)	\$4,815,173.57	\$3,052,277.13	\$1,762,896.44
Instructional Support Services	\$3,148,988.00	\$3,453,120.25	(\$304,132.25)	\$6,424,543.82	\$3,556,589.92	\$2,867,953.90
Operation & Maintenance Services	\$1,699,635.00	\$2,029,385.97	(\$329,750.97)	\$848,027.30	\$895,271.89	(\$47,244.59)
Auxiliary Services	\$1,471,355.00	\$1,800,664.68	(\$329,309.68)	\$2,405,594.59	\$2,472,507.46	(\$66,912.87)
General Administrative Services	\$2,056,432.00	\$2,450,564.37	(\$394,132.37)	\$834,300.39	\$791,350.26	\$42,950.13
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	\$567,310.62	(\$69,976.89)	\$3,534,117.29	\$1,838,148.25	\$1,695,969.04
Total Expenditures:	\$18,557,608.73	\$20,495,738.33	(\$1,938,129.60)	\$19,411,756.96	\$12,606,144.91	\$6,805,612.05
Other Financing Sources (Uses)						
Other Financing Sources:	\$844,417.39	\$793,181.71	(\$51,235.68)	\$688,000.00	\$261,831.37	(\$426,168.63)
Other Financing Uses:	\$767,000.00	\$431,361.88	\$335,638.12	\$5,955.00	\$36,652.28	(\$30,697.28)
Total Other Financing Sources (Uses):	\$77,417.39	\$361,819.83	\$284,402.44	\$682,045.00	\$225,179.09	(\$456,865.91)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$583,344.39	\$870,159.91	\$286,815.52	\$220,709.00	(\$933,556.83)	(\$1,154,265.83)
Beginning Fund Balance - Oct. 1:	\$2,165,846.49	\$2,139,039.93	(\$26,806.56)	\$406,894.01	\$428,051.22	\$21,157.21
Ending Fund Balance - Sept. 30:	\$2,749,190.88	\$3,009,199.84	\$260,008.96	\$627,603.01	(\$505,505.61)	(\$1,133,108.62)

Information in this report has 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 Ended September 30, 2022**

044 - Macon County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$249,657.39	\$0.00	(\$249,657.39)	\$565,246.61	\$546,454.61	(\$18,792.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,960,000.00	\$1,804,518.53	(\$155,481.47)	\$0.00	\$0.03	\$0.03
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,209,657.39	\$1,804,518.53	(\$405,138.86)	\$565,246.61	\$546,454.64	(\$18,791.97)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,710.00	(\$2,710.00)
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	\$12,246.97	\$7,868.03
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	\$58,408.20	(\$58,408.20)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$302,539.61	\$0.00	\$302,539.61
Debt Service	\$1,708,193.65	\$1,455,019.26	\$253,174.39	\$408,171.73	\$401,552.80	\$6,618.93
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,708,193.65	\$1,455,019.26	\$253,174.39	\$799,826.34	\$474,917.97	\$324,908.37
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,473,708.26	\$1,531,874.94	\$58,166.68	\$235,568.76	\$234,568.76	(\$1,000.00)
Other Financing Uses:	\$1,880,277.02	\$2,078,076.79	(\$197,799.77)	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$406,568.76)	(\$546,201.85)	(\$139,633.09)	\$235,568.76	\$234,568.76	(\$1,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$94,894.98	(\$196,702.58)	(\$291,597.56)	\$989.03	\$306,105.43	\$305,116.40
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 - Sept. 30:	\$1,228,451.42	\$936,874.90	(\$291,576.52)	\$104,627.60	\$409,744.00	\$305,116.40

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

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

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2022**

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	\$16,107,707.54	\$428,177.81
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,748,442.96	\$11,047,681.57	(\$7,700,761.39)
Local Sources	\$214,177.00	\$140,864.23	(\$73,312.77)	\$6,365,065.00	\$7,402,523.72	\$1,037,458.72
Other Sources	\$0.00	\$0.00	\$0.00	\$210,000.00	\$385,411.97	\$175,411.97
Total Revenues:	\$214,177.00	\$140,864.23	(\$73,312.77)	\$41,003,037.69	\$34,943,324.80	(\$6,059,712.89)
Expenditures						
Instructional Services	\$17,305.00	\$28,063.82	(\$10,758.82)	\$14,516,343.57	\$13,277,743.39	\$1,238,600.18
Instructional Support Services	\$142,196.00	\$133,808.37	\$8,387.63	\$9,715,727.82	\$7,143,518.54	\$2,572,209.28
Operation & Maintenance Services	\$0.00	\$2,762.56	(\$2,762.56)	\$2,567,777.30	\$2,939,667.39	(\$371,890.09)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,945,949.59	\$4,273,172.14	(\$327,222.55)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,890,732.39	\$3,300,322.83	(\$409,590.44)
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	\$1,856,572.06	\$259,793.32
Other Expenditures	\$8,146.00	\$7,533.14	\$612.86	\$4,039,597.02	\$2,412,992.01	\$1,626,605.01
Total Expenditures:	\$167,647.00	\$172,167.89	(\$4,520.89)	\$40,645,032.68	\$35,203,988.36	\$5,441,044.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$13,060.10	\$13,060.10	\$3,241,694.41	\$2,834,516.88	(\$407,177.53)
Other Financing Uses:	\$0.00	\$15,005.32	(\$15,005.32)	\$2,653,232.02	\$2,561,096.27	\$92,135.75
Total Other Financing Sources (Uses):	\$0.00	(\$1,945.22)	(\$1,945.22)	\$588,462.39	\$273,420.61	(\$315,041.78)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$46,530.00	(\$33,248.88)	(\$79,778.88)	\$946,467.40	\$12,757.05	(\$933,710.35)
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 - Sept. 30:	\$149,087.67	\$143,676.35	(\$5,411.32)	\$4,858,960.58	\$3,993,989.48	(\$864,971.10)

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

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

09/01/2022 - 09/30/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$5,808.80
ATHL/PHYS ED SUPPLY	\$0.00	\$25,055.00	\$0.00
AUDINTING	\$0.00	\$0.00	\$3,835.20
AUTOMOBILES	\$0.00	\$32,171.00	\$0.00
BUILD.IMPROV -\$50,00	\$0.00	\$27,981.52	\$0.00
CELLULAR PHONE	\$0.00	\$0.00	\$20,839.49
COMPUTER SOFTWARE	\$0.00	\$120,971.50	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$69,549.73	\$0.00
Default Object Value	\$0.00	\$0.00	\$709.84
ELECTRICITY	\$1,149.06	\$0.00	\$82,168.87
FOOD PROCESSING SUPP	\$0.00	\$6,048.20	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,364.17	\$0.00
FOOD SERVICES	\$0.00	\$747.00	\$0.00
FUEL-DIESEL	\$45,523.99	\$11,303.50	\$0.00
FUEL-GASOLINE	\$0.00	\$146.22	\$1,678.28
FURNITURE AND FIXTUR	\$25,001.12	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$3,369.99
IN-STATE	\$3,123.35	\$48,041.12	\$8,114.41
INDIRECT COSTS	\$0.00	\$36,153.64	\$0.00
INSTRUCTIONAL EQUIP	\$72,173.10	\$152,435.80	\$0.00
INSURANCE SERVICES	\$1,149.04	\$0.00	\$22,851.00
LEASES	\$0.00	\$728.43	\$6,585.26
LEGAL FEES	\$0.00	\$0.00	\$10,163.21
LIBRARY BOOKS	\$4,936.98	\$0.00	\$0.00
LOCAL DISTRICT	\$69.30	\$278.50	\$75.00
MAINTENANCE SUPPLIES	\$1,992.60	\$37,514.61	\$14,116.57
MEDICAL/HEALTH SERVI	\$10,099.00	\$0.00	\$1,901.00
NATURAL GAS	\$31.53	\$0.00	\$2,453.50
NON-CAP COMPUTER HAR	\$0.00	\$24,000.00	\$0.00
NON-INST EQUIPMENT	\$0.00	\$2,849.00	\$0.00
OFFICE SUPPLIES	\$407.13	\$1,677.31	\$19,884.72
OIL AND LUBRICANTS	\$135.00	\$0.00	\$0.00
OPERAT TRANSFERS OUT	\$223,654.28	\$0.00	\$0.00
OTH NONINST SUPPLIES	\$3,893.46	\$870.03	\$479.97
OTHER COMMUNICATION	\$0.00	\$2,970.00	\$42,766.65

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER DUES AND FEES	\$0.00	\$0.00	\$15,702.91
OTHER EQUIPMENT	\$5,402.00	\$1,008.50	\$0.00
OTHER INST SUPPLIES	\$3,519.81	\$0.00	\$0.00
OTHER PROF SERVICES	\$58,408.20	\$0.00	\$0.00
OTHER PURCHASED SERV	\$34,133.40	\$245,307.51	\$89,875.04
OUT-OF-STATE	\$0.00	\$5,645.01	\$0.00
PRINTING AND BINDING	\$0.00	\$0.00	\$3,211.41
PRIVATE AGENCIES	\$101,313.20	\$0.00	\$0.00
PURCHASED FOOD	\$0.00	\$95,041.47	\$0.00
REGISTRATION FEES	\$1,560.00	\$0.00	\$10,397.66
SOFTWARE MAINT AGREE	\$23,639.11	\$49,124.93	\$53,378.79
STUDENT CLASSRM SUPP	\$40,088.61	\$71,573.32	\$31,859.95
TELEPHONE	\$0.00	\$481.76	\$59,796.61
TESTING SUPPLIES	\$0.00	\$166.10	\$3,847.08
TEXTBOOKS	\$70,084.32	\$0.00	\$0.00
TRANSP AL SCH SYSTEM	\$0.00	\$7,338.60	\$0.00
TRANSP-OTH PROVIDERS	\$15,000.00	\$0.00	\$0.00
VEHICLE PARTS	\$14,568.55	\$0.00	\$1,292.68
WATER AND SEWAGE	\$89.51	\$0.00	\$16,551.21
	\$761,145.65	\$1,079,543.48	\$533,715.10