

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 01**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,942,612.88	(\$1,422,314.13)	\$981,314.74	\$405,389.46	\$0.00	\$130,378.16	\$0.00
Investments	\$379,207.59	(\$1,607.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$587,251.33	\$423,607.29	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$754.90	\$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	(\$26,942.10)	\$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	\$50,954,410.39
Construction In Progress							
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$3,882,884.60</b>	<b>(\$905,140.71)</b>	<b>\$981,314.74</b>	<b>\$405,429.45</b>	<b>\$0.00</b>	<b>\$136,795.22</b>	<b>\$81,630,749.42</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$11,644.29	\$176,453.62	\$0.00	\$0.00	\$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	(\$21,791.31)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,676,339.03
<b>Total Liabilities:</b>	<b>\$1,105,017.37</b>	<b>\$412,282.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,881.13)</b>	<b>\$30,676,339.03</b>
<b>Fund Equity:</b>							
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	\$991,176.69	\$255,215.06	\$0.00	\$69,701.01	\$0.00	\$5,378.11	\$0.00
Unreserved Fund balance	\$1,786,690.54	(\$1,572,637.97)	\$981,314.74	\$335,728.44	\$0.00	\$138,298.24	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,777,867.23</b>	<b>(\$1,317,422.91)</b>	<b>\$981,314.74</b>	<b>\$405,429.45</b>	<b>\$0.00</b>	<b>\$143,676.35</b>	<b>\$50,954,410.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,882,884.60</b>	<b>(\$905,140.71)</b>	<b>\$981,314.74</b>	<b>\$405,429.45</b>	<b>\$0.00</b>	<b>\$136,795.22</b>	<b>\$81,630,749.42</b>

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 2023, Fiscal Period 01**

**044 - Macon County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$1,155,768.00	\$0.00	\$0.00	\$20,216.00	\$0.00	\$1,175,984.00
Federal Sources						\$0.00
Local Sources	\$22,161.03	\$0.00	\$45,894.26	\$0.00	\$0.00	\$68,055.29
Other Sources	\$4,568.16	\$0.00	\$0.00	\$0.00	\$0.00	\$4,568.16
<b>Total Revenues:</b>	<b>\$1,182,497.19</b>	<b>\$0.00</b>	<b>\$45,894.26</b>	<b>\$20,216.00</b>	<b>\$0.00</b>	<b>\$1,248,607.45</b>
<b>Expenditures</b>						
Instructional Services	\$741,492.46	\$202,639.87	\$0.00	\$0.00	\$0.00	\$944,132.33
Instructional Support Services	\$282,308.67	\$266,429.29	\$0.00	\$0.00	\$0.00	\$548,737.96
Operation & Maintenance Services	\$88,362.16	\$13,251.75	\$0.00	\$2,531.25	\$0.00	\$104,145.16
Auxiliary Services	\$127,913.12	\$218,862.40	\$0.00	\$0.00	\$0.00	\$346,775.52
General Administrative Services	\$132,670.83	\$23,293.81	\$0.00	\$0.00	\$0.00	\$155,964.64
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,454.42	\$21,999.30	\$0.00	\$23,453.72
Other Expenditures	\$41,082.56	\$87,440.18	\$0.00	\$0.00	\$0.00	\$128,522.74
<b>Total Expenditures:</b>	<b>\$1,413,829.80</b>	<b>\$811,917.30</b>	<b>\$1,454.42</b>	<b>\$24,530.55</b>	<b>\$0.00</b>	<b>\$2,251,732.07</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:						\$0.00
Other Fund Uses:						\$0.00
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$231,332.61)</b>	<b>(\$811,917.30)</b>	<b>\$44,439.84</b>	<b>(\$4,314.55)</b>	<b>\$0.00</b>	<b>(\$1,003,124.62)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,009,199.84</b>	<b>(\$505,505.61)</b>	<b>\$936,874.90</b>	<b>\$409,744.00</b>	<b>\$143,676.35</b>	<b>\$3,993,989.48</b>
<b>Ending Fund Balance:</b>	<b>\$2,777,867.23</b>	<b>(\$1,317,422.91)</b>	<b>\$981,314.74</b>	<b>\$405,429.45</b>	<b>\$143,676.35</b>	<b>\$2,990,864.86</b>

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 2023, Fiscal Period 01**

**044 - Macon County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$1,155,768.00	\$1,155,768.00	\$0.00	\$0.00	\$0.00
Federal Sources						
Local Sources	\$0.00	\$22,161.03	\$22,161.03	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$4,568.16	\$4,568.16	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$1,182,497.19</b>	<b>\$1,182,497.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$741,492.46	(\$741,492.46)	\$0.00	\$202,639.87	(\$202,639.87)
Instructional Support Services	\$0.00	\$282,308.67	(\$282,308.67)	\$0.00	\$266,429.29	(\$266,429.29)
Operation & Maintenance Services	\$0.00	\$88,362.16	(\$88,362.16)	\$0.00	\$13,251.75	(\$13,251.75)
Auxiliary Services	\$0.00	\$127,913.12	(\$127,913.12)	\$0.00	\$218,862.40	(\$218,862.40)
General Administrative Services	\$0.00	\$132,670.83	(\$132,670.83)	\$0.00	\$23,293.81	(\$23,293.81)
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$41,082.56	(\$41,082.56)	\$0.00	\$87,440.18	(\$87,440.18)
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$1,413,829.80</b>	<b>(\$1,413,829.80)</b>	<b>\$0.00</b>	<b>\$811,917.30</b>	<b>(\$811,917.30)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:						
Other Financing Uses:						
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$231,332.61)</b>	<b>(\$231,332.61)</b>	<b>\$0.00</b>	<b>(\$811,917.30)</b>	<b>(\$811,917.30)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$3,009,199.84</b>	<b>\$3,009,199.84</b>	<b>\$0.00</b>	<b>(\$505,505.61)</b>	<b>(\$505,505.61)</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$2,777,867.23</b>	<b>\$2,777,867.23</b>	<b>\$0.00</b>	<b>(\$1,317,422.91)</b>	<b>(\$1,317,422.91)</b>

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 2023, Fiscal Period 01**

**044 - Macon County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$20,216.00	\$20,216.00
Federal Sources						
Local Sources	\$0.00	\$45,894.26	\$45,894.26	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$45,894.26</b>	<b>\$45,894.26</b>	<b>\$0.00</b>	<b>\$20,216.00</b>	<b>\$20,216.00</b>
<b>Expenditures</b>						
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	\$0.00	\$2,531.25	(\$2,531.25)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$0.00	\$1,454.42	(\$1,454.42)	\$0.00	\$21,999.30	(\$21,999.30)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$1,454.42</b>	<b>(\$1,454.42)</b>	<b>\$0.00</b>	<b>\$24,530.55</b>	<b>(\$24,530.55)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:						
Other Financing Uses:						
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$44,439.84</b>	<b>\$44,439.84</b>	<b>\$0.00</b>	<b>(\$4,314.55)</b>	<b>(\$4,314.55)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$936,874.90</b>	<b>\$936,874.90</b>	<b>\$0.00</b>	<b>\$409,744.00</b>	<b>\$409,744.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$981,314.74</b>	<b>\$981,314.74</b>	<b>\$0.00</b>	<b>\$405,429.45</b>	<b>\$405,429.45</b>

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 2023, Fiscal Period 01**

**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	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,175,984.00	\$1,175,984.00
Federal Sources						
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$68,055.29	\$68,055.29
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$4,568.16	\$4,568.16
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,248,607.45</b>	<b>\$1,248,607.45</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$944,132.33	(\$944,132.33)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$548,737.96	(\$548,737.96)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$104,145.16	(\$104,145.16)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$346,775.52	(\$346,775.52)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$155,964.64	(\$155,964.64)
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$0.00	\$23,453.72	(\$23,453.72)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$128,522.74	(\$128,522.74)
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,251,732.07</b>	<b>(\$2,251,732.07)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:						
Other Financing Uses:						
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,003,124.62)</b>	<b>(\$1,003,124.62)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$143,676.35</b>	<b>\$143,676.35</b>	<b>\$0.00</b>	<b>\$3,993,989.48</b>	<b>\$3,993,989.48</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$143,676.35</b>	<b>\$143,676.35</b>	<b>\$0.00</b>	<b>\$2,990,864.86</b>	<b>\$2,990,864.86</b>

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

**MACON COUNTY BOARD OF EDUCATION  
CHECK REGISTER ACCOUNTABILITY REPORT  
10/01/2022 - 10/31/2022**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$2,531.25	\$0.00	\$0.00
CELLULAR PHONE	\$0.00	\$0.00	\$976.30
COMPUTER SOFTWARE	\$659.00	\$0.00	\$0.00
ELECTRICITY	\$1,049.71	\$0.00	\$70,405.61
FOOD PROCESSING SUPP	\$0.00	\$3,293.25	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,434.06	\$0.00
FOOD SERVICES	\$0.00	\$747.00	\$0.00
FUEL-DIESEL	\$22,087.07	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$58.89	\$699.57
GARBAGE AND WASTE	\$0.00	\$0.00	\$2,133.21
IN-STATE	\$6,146.48	\$4,746.32	\$1,669.33
INSTRUCTIONAL EQUIP	\$16,070.00	\$195,425.87	\$2,568.91
INTEREST	\$5,081.42	\$0.00	\$1,454.42
LEASES	\$179.63	\$798.17	\$299.62
LEGAL FEES	\$0.00	\$0.00	\$4,712.63
LOCAL DISTRICT	\$0.00	\$328.75	\$41.88
MAINTENANCE SUPPLIES	\$0.00	\$6,800.09	\$6,108.21
NATURAL GAS	\$133.75	\$0.00	\$1,498.30
NON-CAP COMPUTER HAR	\$0.00	\$22,274.75	\$0.00
NON-INST EQUIPMENT	\$0.00	\$307.53	\$0.00
NON-INSTR SOFTWARE	\$0.00	\$315.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$493.40
OTH NONINST SUPPLIES	\$1,943.28	\$0.00	\$0.00
OTHER COMMUNICATION	\$0.00	\$0.00	\$9,852.98
OTHER EQUIPMENT	\$0.00	\$27,738.00	\$0.00
OTHER INST SUPPLIES	\$0.00	\$1,680.00	\$0.00
OTHER PROF SERVICES	\$792.50	\$0.00	\$0.00
OTHER PURCHASED SERV	\$2,176.95	\$147,826.02	\$27,616.25
OUT-OF-STATE	\$765.18	\$326.85	\$0.00
POSTAGE	\$0.00	\$0.00	\$1,480.00
PRINCIPAL	\$16,917.88	\$0.00	\$0.00
PRINTING AND BINDING	\$0.00	\$0.00	\$183.50
PROPANE GAS	\$0.00	\$0.00	\$370.58
PURCHASED FOOD	\$0.00	\$81,175.09	\$0.00
REGISTRATION FEES	\$3,100.00	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
SOFTWARE MAINT AGREE	\$0.00	\$1,008.50	\$5,940.00
STUDENT CLASSRM SUPP	\$27,169.95	\$26,688.48	\$122.07
TELEPHONE	\$0.00	\$1,161.40	\$29,388.73
TESTING SUPPLIES	\$0.00	\$0.00	\$1,705.00
TEXTBOOKS	\$0.00	\$6,122.24	\$5,307.14
TIRES	\$0.00	\$0.00	\$853.92
TRANSP AL SCH SYSTEM	\$0.00	\$0.00	\$13,267.35
VEHICLE PARTS	\$5,836.30	\$0.00	\$100.00
WATER AND SEWAGE	\$86.93	\$0.00	\$8,043.63
	<b>\$112,727.28</b>	<b>\$531,256.26</b>	<b>\$197,292.54</b>