

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02

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	\$2,795,322.54	(\$2,078,370.10)	\$1,455,793.43	\$425,605.46	\$0.00	\$117,124.85	\$0.00
Investments	\$331,747.00	(\$1,576.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$587,251.33	\$1,682,290.29	\$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	(\$1,099.90)	\$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							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,108.81
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,746,009.37
Other Debits							
Total Assets and Other Debits:	\$3,713,975.87	(\$302,482.42)	\$1,455,793.43	\$425,645.45	\$0.00	\$123,541.91	\$80,550,528.57
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$190,994.23	\$236,564.13	\$0.00	\$135,927.38	\$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	\$105,647.70	\$0.00	\$0.00	\$0.00	(\$35,044.62)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,596,118.18
Total Liabilities:	\$1,284,367.31	\$577,388.13	\$0.00	\$135,927.38	\$0.00	(\$20,134.44)	\$29,596,118.18
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	\$796,219.32	\$290,412.97	\$0.00	\$11,438.93	\$0.00	\$5,378.11	\$0.00
Unreserved Fund balance	\$1,633,389.24	(\$1,170,283.52)	\$1,455,793.43	\$278,279.14	\$0.00	\$138,298.24	\$0.00
Total Fund Equity:	\$2,429,608.56	(\$879,870.55)	\$1,455,793.43	\$289,718.07	\$0.00	\$143,676.35	\$50,954,410.39
Total Liabilities and Fund Equity:	\$3,713,975.87	(\$302,482.42)	\$1,455,793.43	\$425,645.45	\$0.00	\$123,541.91	\$80,550,528.57

Information in this report has NOT 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 02**

044 - Macon County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$2,358,040.00	\$0.00	\$0.00	\$40,432.00	\$0.00	\$2,398,472.00
Federal Sources						\$0.00
Local Sources	\$738,798.56	\$0.00	\$403,861.12	\$0.00	\$0.00	\$1,142,659.68
Other Sources	\$40,854.09	\$0.00	\$0.00	\$0.00	\$0.00	\$40,854.09
Total Revenues:	\$3,137,692.65	\$0.00	\$403,861.12	\$40,432.00	\$0.00	\$3,581,985.77
Expenditures						
Instructional Services	\$2,050,814.46	\$412,710.46	\$0.00	\$0.00	\$0.00	\$2,463,524.92
Instructional Support Services	\$611,029.89	\$484,586.86	\$0.00	\$0.00	\$0.00	\$1,095,616.75
Operation & Maintenance Services	\$237,330.92	\$25,230.71	\$0.00	\$97,757.62	\$0.00	\$360,319.25
Auxiliary Services	\$288,597.17	\$392,843.95	\$0.00	\$0.00	\$0.00	\$681,441.12
General Administrative Services	\$339,259.73	\$46,564.07	\$0.00	\$0.00	\$0.00	\$385,823.80
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,454.42	\$62,700.31	\$0.00	\$64,154.73
Other Expenditures	\$90,137.13	\$159,922.24	\$0.00	\$0.00	\$0.00	\$250,059.37
Total Expenditures:	\$3,617,169.30	\$1,521,858.29	\$1,454.42	\$160,457.93	\$0.00	\$5,300,939.94
Other Fund Sources (Uses)						
Other Fund Sources:						\$0.00
Other Fund Uses:						\$0.00
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$479,476.65)	(\$1,521,858.29)	\$402,406.70	(\$120,025.93)	\$0.00	(\$1,718,954.17)
Beginning Fund Balance - October 1:	\$2,909,085.21	\$641,987.74	\$1,053,386.73	\$409,744.00	\$143,676.35	\$5,157,880.03
Ending Fund Balance:	\$2,429,608.56	(\$879,870.55)	\$1,455,793.43	\$289,718.07	\$143,676.35	\$3,438,925.86

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 2023, Fiscal Period 02**

044 - Macon County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$2,358,040.00	\$2,358,040.00	\$0.00	\$0.00	\$0.00
Federal Sources						
Local Sources	\$0.00	\$738,798.56	\$738,798.56	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$40,854.09	\$40,854.09	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$3,137,692.65	\$3,137,692.65	\$0.00	\$0.00	\$0.00
Expenditures						
Instructional Services	\$0.00	\$2,050,814.46	(\$2,050,814.46)	\$0.00	\$412,710.46	(\$412,710.46)
Instructional Support Services	\$0.00	\$611,029.89	(\$611,029.89)	\$0.00	\$484,586.86	(\$484,586.86)
Operation & Maintenance Services	\$0.00	\$237,330.92	(\$237,330.92)	\$0.00	\$25,230.71	(\$25,230.71)
Auxiliary Services	\$0.00	\$288,597.17	(\$288,597.17)	\$0.00	\$392,843.95	(\$392,843.95)
General Administrative Services	\$0.00	\$339,259.73	(\$339,259.73)	\$0.00	\$46,564.07	(\$46,564.07)
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$90,137.13	(\$90,137.13)	\$0.00	\$159,922.24	(\$159,922.24)
Total Expenditures:	\$0.00	\$3,617,169.30	(\$3,617,169.30)	\$0.00	\$1,521,858.29	(\$1,521,858.29)
Other Financing Sources (Uses)						
Other Financing Sources:						
Other Financing Uses:						
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$479,476.65)	(\$479,476.65)	\$0.00	(\$1,521,858.29)	(\$1,521,858.29)
Beginning Fund Balance - Oct. 1:	\$0.00	\$2,909,085.21	\$2,909,085.21	\$0.00	\$641,987.74	\$641,987.74
Ending Fund Balance:	\$0.00	\$2,429,608.56	\$2,429,608.56	\$0.00	(\$879,870.55)	(\$879,870.55)

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 2023, Fiscal Period 02**

044 - Macon County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$40,432.00	\$40,432.00
Federal Sources						
Local Sources	\$0.00	\$403,861.12	\$403,861.12	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$403,861.12	\$403,861.12	\$0.00	\$40,432.00	\$40,432.00
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	\$0.00	\$97,757.62	(\$97,757.62)
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	\$62,700.31	(\$62,700.31)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$1,454.42	(\$1,454.42)	\$0.00	\$160,457.93	(\$160,457.93)
Other Financing Sources (Uses)						
Other Financing Sources:						
Other Financing Uses:						
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$0.00	\$402,406.70	\$402,406.70	\$0.00	(\$120,025.93)	(\$120,025.93)
Beginning Fund Balance - Oct. 1:	\$0.00	\$1,053,386.73	\$1,053,386.73	\$0.00	\$409,744.00	\$409,744.00
Ending Fund Balance:	\$0.00	\$1,455,793.43	\$1,455,793.43	\$0.00	\$289,718.07	\$289,718.07

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-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 02**

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	\$0.00	\$2,398,472.00	\$2,398,472.00
Federal Sources						
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,142,659.68	\$1,142,659.68
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$40,854.09	\$40,854.09
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$3,581,985.77	\$3,581,985.77
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,463,524.92	(\$2,463,524.92)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095,616.75	(\$1,095,616.75)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$360,319.25	(\$360,319.25)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$681,441.12	(\$681,441.12)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$385,823.80	(\$385,823.80)
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$0.00	\$64,154.73	(\$64,154.73)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$250,059.37	(\$250,059.37)
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$5,300,939.94	(\$5,300,939.94)
Other Financing Sources (Uses)						
Other Financing Sources:						
Other Financing Uses:						
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,718,954.17)	(\$1,718,954.17)
Beginning Fund Balance - Oct. 1:	\$0.00	\$143,676.35	\$143,676.35	\$0.00	\$5,157,880.03	\$5,157,880.03
Ending Fund Balance:	\$0.00	\$143,676.35	\$143,676.35	\$0.00	\$3,438,925.86	\$3,438,925.86

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

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

11/01/2022 - 11/30/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
CELLULAR PHONE	\$0.00	\$0.00	\$3,018.70
COMPUTER SOFTWARE	\$0.00	\$7,356.96	\$0.00
ELECTRICITY	\$852.31	\$0.00	\$48,371.81
FOOD SERV SUPPLIES	\$0.00	\$1,017.89	\$0.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$2,133.21
IN-STATE	\$1,299.96	\$962.56	\$390.88
INSTRUCTIONAL EQUIP	\$0.00	\$0.00	\$103.25
LEASES	\$0.00	\$666.51	\$2,936.68
LEGAL FEES	\$0.00	\$0.00	\$8,000.00
LIBRARY BOOKS	\$0.00	\$0.00	\$1,949.01
LOCAL DISTRICT	\$0.00	\$427.50	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$599.23	\$2,289.59
NON-CAP COMPUTER HAR	\$0.00	\$1,745.80	\$472,437.50
NON-INST EQUIPMENT	\$0.00	\$3,189.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$124.95
OTH NONINST SUPPLIES	\$0.00	\$0.00	\$206.45
OTHER COMMUNICATION	\$0.00	\$0.00	\$110.96
OTHER DUES AND FEES	\$0.00	\$284.00	\$0.00
OTHER INST SUPPLIES	\$0.00	\$0.00	\$157.41
OTHER PURCHASED SERV	\$35.00	\$7,255.47	\$48,809.70
OUT-OF-STATE	\$781.94	\$2,544.64	\$0.00
POSTAGE	\$0.00	\$0.00	\$139.99
PURCHASED FOOD	\$0.00	\$129.75	\$0.00
REGISTRATION FEES	\$0.00	\$1,153.00	\$499.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$2,150.00
STUDENT CLASSRM SUPP	\$74,732.50	\$5,877.61	\$2,284.07
TELEPHONE	\$0.00	\$0.00	\$370.56
TIRES	\$4,923.36	\$0.00	\$0.00
WATER AND SEWAGE	\$145.41	\$0.00	\$7,996.39
	\$82,770.48	\$33,209.92	\$604,480.11