

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 09**

044 - Macon County Schools

| Description                               | GOVERNMENTAL          |                         |                       |                     | PROPRIETARY      | FIDUCIARY           | ACCOUNT                |
|---|-----------------------|-------------------------|-----------------------|---------------------|------------------|---------------------|------------------------|
|   | General               | Special Revenue         | Debt Service          | Capital Projects    | Enterp/ Internal | Trust Agency        | GROUPS F/A L/T Dept    |
| <b>Assets and Other Debits:</b>           |                       |                         |                       |                     |                  |                     |                        |
| <b>Assets:</b>                            |                       |                         |                       |                     |                  |                     |                        |
| Cash                                      | \$4,553,359.20        | (\$3,794,731.12)        | \$1,532,999.89        | \$452,695.88        | \$0.00           | \$73,780.21         | \$0.00                 |
| Investments                               | \$381,191.61          | (\$1,576.62)            | \$0.00                | \$0.00              | \$0.00           | \$0.00              | \$0.00                 |
| Receivables                               | \$201,575.54          | \$1,125,067.77          | \$0.00                | \$39.99             | \$0.00           | \$0.00              | \$0.00                 |
| Interfund Receivables                     | \$235,932.58          | \$17,338.78             | \$0.00                | \$0.00              | \$0.00           | \$54,023.41         | \$0.00                 |
| Inventories                               | \$0.00                | \$76,043.91             | \$0.00                | \$0.00              | \$0.00           | \$0.00              | \$0.00                 |
| Other Assets                              | (\$3,478.86)          | \$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              | \$56,674,192.95        |
| Construction In Progress                  | \$0.00                | \$0.00                  | \$0.00                | \$0.00              | \$0.00           | \$0.00              | \$86,896.90            |
| <b>Other Debits:</b>                      |                       |                         |                       |                     |                  |                     |                        |
| 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              | \$29,091,009.66        |
| Other Debits                              |                       |                         |                       |                     |                  |                     |                        |
| <b>Total Assets and Other Debits:</b>     | <b>\$5,368,580.07</b> | <b>(\$2,577,857.28)</b> | <b>\$1,532,999.89</b> | <b>\$452,735.87</b> | <b>\$0.00</b>    | <b>\$127,803.62</b> | <b>\$86,702,208.32</b> |
| <b>Liabilities and Fund Equity:</b>       |                       |                         |                       |                     |                  |                     |                        |
| <b>Liabilities:</b>                       |                       |                         |                       |                     |                  |                     |                        |
| Claims Payable                            | \$28,849.21           | \$111,316.93            | \$0.00                | \$0.00              | \$0.00           | \$7,340.45          | \$0.00                 |
| Interfund Payable                         | \$71,362.19           | \$235,176.30            | \$0.00                | \$0.00              | \$0.00           | \$756.28            | \$0.00                 |
| Other Liabilities                         | \$1,269,617.24        | \$103,454.70            | \$0.00                | \$0.00              | \$0.00           | (\$12,482.17)       | \$0.00                 |
| Long-Term Liabilities                     | \$0.00                | \$0.00                  | \$0.00                | \$0.00              | \$0.00           | \$0.00              | \$29,941,118.47        |
| <b>Total Liabilities:</b>                 | <b>\$1,369,828.64</b> | <b>\$449,947.93</b>     | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>    | <b>(\$4,385.44)</b> | <b>\$29,941,118.47</b> |
| <b>Fund Equity:</b>                       |                       |                         |                       |                     |                  |                     |                        |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                  | \$0.00                | \$0.00              | \$0.00           | \$0.00              | \$56,761,089.85        |
| Contributed Capital                       |                       |                         |                       |                     |                  |                     |                        |
| Reserved Fund Balance                     | \$723,405.79          | \$400,809.27            | \$0.00                | \$4,500.00          | \$0.00           | \$7,910.39          | \$0.00                 |
| Unreserved Fund balance                   | \$3,275,345.64        | (\$3,428,614.48)        | \$1,532,999.89        | \$448,235.87        | \$0.00           | \$124,278.67        | \$0.00                 |
| <b>Total Fund Equity:</b>                 | <b>\$3,998,751.43</b> | <b>(\$3,027,805.21)</b> | <b>\$1,532,999.89</b> | <b>\$452,735.87</b> | <b>\$0.00</b>    | <b>\$132,189.06</b> | <b>\$56,761,089.85</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$5,368,580.07</b> | <b>(\$2,577,857.28)</b> | <b>\$1,532,999.89</b> | <b>\$452,735.87</b> | <b>\$0.00</b>    | <b>\$127,803.62</b> | <b>\$86,702,208.32</b> |

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

Pulled from Production

**STATE OF ALABAMA**  
**For Fiscal Year 2023, Fiscal Period 09**

**Exhibit F-II-A**

**044 - Macon County Schools**

|  | GOVERNMENTAL           |                         |                       | FIDUCIARY           |                     | Total                   |
|--|------------------------|-------------------------|-----------------------|---------------------|---------------------|-------------------------|
|  | General                | Special Revenue         | Debt Service          | Capital Projects    | Expendable Trust    |                         |
| <b>Revenues</b>                                  |                        |                         |                       |                     |                     |                         |
| State Sources                                    | \$11,424,163.00        | \$0.00                  | \$0.00                | \$439,389.00        | \$0.00              | \$11,863,552.00         |
| Federal Sources                                  | \$34,630.44            | \$3,255,456.21          | \$0.00                | \$0.00              | \$0.00              | \$3,290,086.65          |
| Local Sources                                    | \$4,902,397.26         | \$411,285.15            | \$1,693,543.90        | \$24.88             | \$174,343.10        | \$7,181,594.29          |
| Other Sources                                    | \$302,128.33           | \$20,362.09             | \$0.00                | \$0.00              | \$0.00              | \$322,490.42            |
| <b>Total Revenues:</b>                           | <b>\$16,663,319.03</b> | <b>\$3,687,103.45</b>   | <b>\$1,693,543.90</b> | <b>\$439,413.88</b> | <b>\$174,343.10</b> | <b>\$22,657,723.36</b>  |
| <b>Expenditures</b>                              |                        |                         |                       |                     |                     |                         |
| Instructional Services                           | \$7,803,800.48         | \$2,073,755.33          | \$0.00                | \$0.00              | \$14,542.44         | \$9,892,098.25          |
| Instructional Support Services                   | \$2,831,040.16         | \$2,197,997.78          | \$0.00                | \$0.00              | \$144,967.18        | \$5,174,005.12          |
| Operation & Maintenance Services                 | \$1,399,679.57         | \$342,976.92            | \$0.00                | \$210,342.17        | \$678.18            | \$1,953,676.84          |
| Auxiliary Services                               | \$1,399,593.36         | \$1,661,814.61          | \$0.00                | \$0.00              | \$0.00              | \$3,061,407.97          |
| General Administrative Services                  | \$2,005,126.64         | \$324,529.99            | \$0.00                | \$0.00              | \$0.00              | \$2,329,656.63          |
| Capital Outlay                                   |                        |                         |                       |                     |                     | \$0.00                  |
| Debt Service                                     | \$0.00                 | \$0.00                  | \$1,003,060.05        | \$301,714.25        | \$0.00              | \$1,304,774.30          |
| Other Expenditures                               | \$481,632.80           | \$790,775.60            | \$0.00                | \$0.00              | \$14,715.66         | \$1,287,124.06          |
| <b>Total Expenditures:</b>                       | <b>\$15,920,873.01</b> | <b>\$7,391,850.23</b>   | <b>\$1,003,060.05</b> | <b>\$512,056.42</b> | <b>\$174,903.46</b> | <b>\$25,002,743.17</b>  |
| <b>Other Fund Sources (Uses)</b>                 |                        |                         |                       |                     |                     |                         |
| Other Fund Sources:                              | \$266,641.00           | \$50,948.75             | \$1,150,064.32        | \$115,634.38        | \$32,908.06         | \$1,616,196.51          |
| Other Fund Uses:                                 | \$0.00                 | \$53,409.35             | \$1,360,936.01        | \$0.00              | \$40,017.46         | \$1,454,362.82          |
| <b>Total Other Fund Sources (Uses):</b>          | <b>\$266,641.00</b>    | <b>(\$2,460.60)</b>     | <b>(\$210,871.69)</b> | <b>\$115,634.38</b> | <b>(\$7,109.40)</b> | <b>\$161,833.69</b>     |
| <b>(Under) Expenditures and Other Fund Uses:</b> | <b>\$1,009,087.02</b>  | <b>(\$3,707,207.38)</b> | <b>\$479,612.16</b>   | <b>\$42,991.84</b>  | <b>(\$7,669.76)</b> | <b>(\$2,183,186.12)</b> |
| <b>Beginning Fund Balance - October 1:</b>       | <b>\$2,989,664.41</b>  | <b>\$679,402.17</b>     | <b>\$1,053,387.73</b> | <b>\$409,744.03</b> | <b>\$139,858.82</b> | <b>\$5,272,057.16</b>   |
| <b>Ending Fund Balance:</b>                      | <b>\$3,998,751.43</b>  | <b>(\$3,027,805.21)</b> | <b>\$1,532,999.89</b> | <b>\$452,735.87</b> | <b>\$132,189.06</b> | <b>\$3,088,871.04</b>   |

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

Pulled from Production

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 2023, Fiscal Period 09

044 - Macon County Schools

| Description                                    | GENERAL                |                        | VARIANCE                   | SPECIAL REVENUE        |                         | VARIANCE                   |
|--|------------------------|------------------------|----------------------------|------------------------|-------------------------|----------------------------|
|  | Budget                 | Actual                 | Favorable<br>(Unfavorable) | Budget                 | Actual                  | Favorable<br>(Unfavorable) |
| <b>Revenues</b>                                |                        |                        |                            |                        |                         |                            |
| State Sources                                  | \$16,133,534.00        | \$11,424,163.00        | (\$4,709,371.00)           | \$0.00                 | \$0.00                  | \$0.00                     |
| Federal Sources                                | \$119,000.00           | \$34,630.44            | (\$84,369.56)              | \$12,215,794.15        | \$3,255,456.21          | (\$8,960,337.94)           |
| Local Sources                                  | \$4,589,577.12         | \$4,902,397.26         | \$312,820.14               | \$367,043.00           | \$411,285.15            | \$44,242.15                |
| Other Sources                                  | \$299,497.64           | \$302,128.33           | \$2,630.69                 | \$16,250.00            | \$20,362.09             | \$4,112.09                 |
| <b>Total Revenues:</b>                         | <b>\$21,141,608.76</b> | <b>\$16,663,319.03</b> | <b>(\$4,478,289.73)</b>    | <b>\$12,599,087.15</b> | <b>\$3,687,103.45</b>   | <b>(\$8,911,983.70)</b>    |
| <b>Expenditures</b>                            |                        |                        |                            |                        |                         |                            |
| Instructional Services                         | \$10,193,625.00        | \$7,803,800.48         | \$2,389,824.52             | \$4,117,676.49         | \$2,073,755.33          | \$2,043,921.16             |
| Instructional Support Services                 | \$3,517,994.90         | \$2,831,040.16         | \$686,954.74               | \$3,477,293.66         | \$2,197,997.78          | \$1,279,295.88             |
| Operation & Maintenance Services               | \$2,349,476.10         | \$1,399,679.57         | \$949,796.53               | \$670,091.37           | \$342,976.92            | \$327,114.45               |
| Auxiliary Services                             | \$1,820,953.13         | \$1,399,593.36         | \$421,359.77               | \$2,720,796.22         | \$1,661,814.61          | \$1,058,981.61             |
| General Administrative Services                | \$3,029,158.83         | \$2,005,126.64         | \$1,024,032.19             | \$688,328.01           | \$324,529.99            | \$363,798.02               |
| Special Revenue Outlay                         | \$0.00                 | \$0.00                 | \$0.00                     | \$0.00                 | \$0.00                  | \$0.00                     |
| General Service                                | \$0.00                 | \$0.00                 | \$0.00                     | \$0.00                 | \$0.00                  | \$0.00                     |
| Other Expenditures                             | \$434,641.00           | \$481,632.80           | (\$46,991.80)              | \$1,378,360.40         | \$790,775.60            | \$587,584.80               |
| <b>Total Expenditures:</b>                     | <b>\$21,345,848.96</b> | <b>\$15,920,873.01</b> | <b>\$5,424,975.95</b>      | <b>\$13,052,546.15</b> | <b>\$7,391,850.23</b>   | <b>\$5,660,695.92</b>      |
| <b>Other Financing Sources (Uses)</b>          |                        |                        |                            |                        |                         |                            |
| Other Financing Sources:                       | \$804,728.30           | \$266,641.00           | (\$538,087.30)             | \$688,000.00           | \$50,948.75             | (\$637,051.25)             |
| Other Financing Uses:                          | \$767,000.00           | \$0.00                 | \$767,000.00               | \$0.00                 | \$53,409.35             | (\$53,409.35)              |
| <b>Total Other Financing Sources (Uses):</b>   | <b>\$37,728.30</b>     | <b>\$266,641.00</b>    | <b>\$228,912.70</b>        | <b>\$688,000.00</b>    | <b>(\$2,460.60)</b>     | <b>(\$690,460.60)</b>      |
| Excess Revenues and Other Sources Over (Under) |                        |                        |                            |                        |                         |                            |
| Expenditures and Other Uses:                   | (\$166,511.90)         | \$1,009,087.02         | \$1,175,598.92             | \$234,541.00           | (\$3,707,207.38)        | (\$3,941,748.38)           |
| <b>Beginning Fund Balance - Oct. 1:</b>        | <b>\$2,989,664.41</b>  | <b>\$2,989,664.41</b>  | <b>\$0.00</b>              | <b>\$682,315.26</b>    | <b>\$679,402.17</b>     | <b>(\$2,913.09)</b>        |
| <b>Ending Fund Balance:</b>                    | <b>\$2,823,152.51</b>  | <b>\$3,998,751.43</b>  | <b>\$1,175,598.92</b>      | <b>\$916,856.26</b>    | <b>(\$3,027,805.21)</b> | <b>(\$3,944,661.47)</b>    |

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

Pulled from Production

**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**

For Fiscal Year 2023, Fiscal Period 09

044 - Macon County Schools

| Description  | DEBT SERVICE          |                       |  | CAPITAL PROJECTS      |                     |  |
|--|-----------------------|-----------------------|--|-----------------------|---------------------|--|
|  | Budget                | Actual                | VARIANCE<br>Favorable<br>(Unfavorable) | Budget                | Actual              | VARIANCE<br>Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                       |                       |  |                       |                     |  |
| State Sources  | \$175,458.35          | \$0.00                | (\$175,458.35)                         | \$618,111.65          | \$439,389.00        | (\$178,722.65)                         |
| Federal Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00              | \$0.00                                 |
| Local Sources  | \$2,240,000.00        | \$1,693,543.90        | (\$546,456.10)                         | \$0.00                | \$24.88             | \$24.88                                |
| Other Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00              | \$0.00                                 |
| <b>Total Revenues:</b>   | <b>\$2,415,458.35</b> | <b>\$1,693,543.90</b> | <b>(\$721,914.45)</b>                  | <b>\$618,111.65</b>   | <b>\$439,413.88</b> | <b>(\$178,697.77)</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                                 | \$32,259.00           | \$210,342.17        | (\$178,083.17)                         |
| Auxiliary Services   | \$0.00                | \$0.00                | \$0.00                                 | \$225,000.00          | \$0.00              | \$225,000.00                           |
| Debt Administrative Services   | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00              | \$0.00                                 |
| Capital Outlay   | \$0.00                | \$0.00                | \$0.00                                 | \$375,519.65          | \$0.00              | \$375,519.65                           |
| Debt Service   | \$1,636,419.61        | \$1,003,060.05        | \$633,359.56                           | \$402,552.92          | \$301,714.25        | \$100,838.67                           |
| Other Expenditures   | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00              | \$0.00                                 |
| <b>Total Expenditures:</b>   | <b>\$1,636,419.61</b> | <b>\$1,003,060.05</b> | <b>\$633,359.56</b>                    | <b>\$1,035,331.57</b> | <b>\$512,056.42</b> | <b>\$523,275.15</b>                    |
| <b>Other Financing Sources (Uses)</b>  |                       |                       |  |                       |                     |  |
| Other Financing Sources:   | \$1,463,946.26        | \$1,150,064.32        | (\$313,881.94)                         | \$235,568.76          | \$115,634.38        | (\$119,934.38)                         |
| Other Financing Uses:  | \$2,120,515.02        | \$1,360,936.01        | \$759,579.01                           | \$0.00                | \$0.00              | \$0.00                                 |
| <b>Total Other Financing Sources (Uses):</b>                                   | <b>(\$656,568.76)</b> | <b>(\$210,871.69)</b> | <b>\$445,697.07</b>                    | <b>\$235,568.76</b>   | <b>\$115,634.38</b> | <b>(\$119,934.38)</b>                  |
| Excess Revenues and Other Sources Over (Under)<br>Expenditures and Other Uses: | \$122,469.98          | \$479,612.16          | \$357,142.18                           | (\$181,651.16)        | \$42,991.84         | \$224,643.00                           |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$1,053,387.73</b> | <b>\$1,053,387.73</b> | <b>\$0.00</b>                          | <b>\$409,744.03</b>   | <b>\$409,744.03</b> | <b>\$0.00</b>                          |
| <b>Ending Fund Balance:</b>  | <b>\$1,175,857.71</b> | <b>\$1,532,999.89</b> | <b>\$357,142.18</b>                    | <b>\$228,092.87</b>   | <b>\$452,735.87</b> | <b>\$224,643.00</b>                    |

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

Pulled from Production

**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 2023, Fiscal Period 09

044 - Macon County Schools

| Description   | EXPENDABLE TRUST    |                     |  | EXPENDABLE TRUST FUNDS |                        |  |
|---|---------------------|---------------------|--|------------------------|------------------------|--|
|   | Budget              | Actual              | VARIANCE<br>Favorable<br>(Unfavorable) | Budget                 | Actual                 | VARIANCE<br>Favorable<br>(Unfavorable) |
| <b>Revenues</b>   |                     |                     |  |                        |                        |  |
| State Sources   | \$0.00              | \$0.00              | \$0.00                                 | \$16,927,104.00        | \$11,863,552.00        | (\$5,063,552.00)                       |
| Federal Sources   | \$0.00              | \$0.00              | \$0.00                                 | \$12,334,794.15        | \$3,290,086.65         | (\$9,044,707.50)                       |
| Local Sources   | \$214,177.00        | \$174,343.10        | (\$39,833.90)                          | \$7,410,797.12         | \$7,181,594.29         | (\$229,202.83)                         |
| Other Sources   | \$0.00              | \$0.00              | \$0.00                                 | \$315,747.64           | \$322,490.42           | \$6,742.78                             |
| <b>Total Revenues:</b>  | <b>\$214,177.00</b> | <b>\$174,343.10</b> | <b>(\$39,833.90)</b>                   | <b>\$36,988,442.91</b> | <b>\$22,657,723.36</b> | <b>(\$14,330,719.55)</b>               |
| <b>Expenditures</b>   |                     |                     |  |                        |                        |  |
| Instructional Services  | \$15,505.00         | \$14,542.44         | \$962.56                               | \$14,326,806.49        | \$9,892,098.25         | \$4,434,708.24                         |
| Instructional Support Services  | \$142,196.00        | \$144,967.18        | (\$2,771.18)                           | \$7,137,484.56         | \$5,174,005.12         | \$1,963,479.44                         |
| Operation & Maintenance Services  | \$0.00              | \$678.18            | (\$678.18)                             | \$3,051,826.47         | \$1,953,676.84         | \$1,098,149.63                         |
| Auxiliary Services  | \$0.00              | \$0.00              | \$0.00                                 | \$4,766,749.35         | \$3,061,407.97         | \$1,705,341.38                         |
| Expendable Administrative Services  | \$0.00              | \$0.00              | \$0.00                                 | \$3,717,486.84         | \$2,329,656.63         | \$1,387,830.21                         |
| Total Outlay  | \$0.00              | \$0.00              | \$0.00                                 | \$375,519.65           | \$0.00                 | \$375,519.65                           |
| Expendable Service  | \$0.00              | \$0.00              | \$0.00                                 | \$2,038,972.53         | \$1,304,774.30         | \$734,198.23                           |
| Other Expenditures  | \$8,146.00          | \$14,715.66         | (\$6,569.66)                           | \$1,821,147.40         | \$1,287,124.06         | \$534,023.34                           |
| <b>Total Expenditures:</b>  | <b>\$165,847.00</b> | <b>\$174,903.46</b> | <b>(\$9,056.46)</b>                    | <b>\$37,235,993.29</b> | <b>\$25,002,743.17</b> | <b>\$12,233,250.12</b>                 |
| <b>Other Financing Sources (Uses)</b>                                       |                     |                     |  |                        |                        |  |
| Other Financing Sources:  | \$140.00            | \$32,908.06         | \$32,768.06                            | \$3,192,383.32         | \$1,616,196.51         | (\$1,576,186.81)                       |
| Other Financing Uses:   | \$140.00            | \$40,017.46         | (\$39,877.46)                          | \$2,887,655.02         | \$1,454,362.82         | \$1,433,292.20                         |
| <b>Total Other Financing Sources (Uses):</b>                                | <b>\$0.00</b>       | <b>(\$7,109.40)</b> | <b>(\$7,109.40)</b>                    | <b>\$304,728.30</b>    | <b>\$161,833.69</b>    | <b>(\$142,894.61)</b>                  |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$48,330.00         | (\$7,669.76)        | (\$55,999.76)                          | \$57,177.92            | (\$2,183,186.12)       | (\$2,240,364.04)                       |
| <b>Beginning Fund Balance - Oct. 1:</b>                                     | <b>\$139,858.82</b> | <b>\$139,858.82</b> | <b>\$0.00</b>                          | <b>\$5,274,970.25</b>  | <b>\$5,272,057.16</b>  | <b>(\$2,913.09)</b>                    |
| <b>Ending Fund Balance:</b>   | <b>\$188,188.82</b> | <b>\$132,189.06</b> | <b>(\$55,999.76)</b>                   | <b>\$5,332,148.17</b>  | <b>\$3,088,871.04</b>  | <b>(\$2,243,277.13)</b>                |

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

Pulled from Production

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

**06/01/2023 - 06/30/2023**

| Description           | State Fund Amount | Federal Fund Amount | Local Fund Amount |
|-----------------------|-------------------|---------------------|-------------------|
| BUILD.IMPROV -\$50,00 | \$7,453.20        | \$0.00              | \$0.00            |
| CELLULAR PHONE        | \$0.00            | \$0.00              | \$208.64          |
| COMPUTER SOFTWARE     | \$0.00            | \$7,190.00          | \$0.00            |
| DATA PROCESSING SUPP  | \$0.00            | \$0.00              | \$1,700.40        |
| DRUG TESTING SERV     | \$570.00          | \$0.00              | \$0.00            |
| ELECTRICITY           | \$1,211.80        | \$0.00              | \$60,155.11       |
| EQUIP MAINT AGREEMTS  | \$0.00            | \$0.00              | \$59.99           |
| FOOD PROCESSING SUPP  | \$0.00            | \$2,692.47          | \$0.00            |
| FOOD SERV SUPPLIES    | \$0.00            | \$1,221.54          | \$0.00            |
| FOOD SERVICES         | \$0.00            | \$845.00            | \$0.00            |
| FREIGHT AND SHIPPING  | \$46.33           | \$0.00              | \$0.00            |
| FUEL-DIESEL           | \$25,814.11       | \$0.00              | \$0.00            |
| FUEL-GASOLINE         | \$0.00            | \$129.30            | \$937.50          |
| GARBAGE AND WASTE     | \$0.00            | \$0.00              | \$4,270.63        |
| IN-STATE              | \$1,243.94        | \$7,226.98          | \$3,717.05        |
| INSTRUCTIONAL EQUIP   | \$0.00            | \$230.55            | \$0.00            |
| LEASES                | \$0.00            | \$741.27            | \$3,932.93        |
| LIBRARY BOOKS         | \$3,082.65        | \$0.00              | \$0.00            |
| LOCAL DISTRICT        | \$0.00            | \$617.81            | \$44.94           |
| MAINTENANCE SUPPLIES  | \$0.00            | \$9,521.67          | \$6,419.99        |
| MEDICAL/HEALTH SERVI  | \$6,703.00        | \$5,297.00          | \$0.00            |
| NATURAL GAS           | \$2,457.36        | \$0.00              | \$8,282.97        |
| NON-INST EQUIPMENT    | \$0.00            | \$885.06            | \$0.00            |
| OFFICE SUPPLIES       | \$170.40          | \$0.00              | \$4,642.76        |
| OTH NONINST SUPPLIES  | \$300.89          | \$1,520.94          | \$1,984.85        |
| OTH TRAVEL AND TRNG   | \$1,302.06        | \$0.00              | \$666.90          |
| OTHER COMMUNICATION   | \$0.00            | \$0.00              | \$47,079.49       |
| OTHER DUES AND FEES   | \$0.00            | \$0.00              | \$1,353.20        |
| OTHER INST SUPPLIES   | \$0.00            | \$248.00            | \$0.00            |
| OTHER PROF SERVICES   | \$12,471.00       | \$0.00              | \$0.00            |
| OTHER PURCHASED SERV  | \$11,830.82       | \$72,187.38         | \$14,570.27       |
| OTHER TECHNICAL SERV  | \$0.00            | \$4,500.00          | \$0.00            |
| OUT-OF-STATE          | \$0.00            | \$380.00            | \$0.00            |

| Description          | State Fund Amount   | Federal Fund Amount | Local Fund Amount   |
|----------------------|---------------------|---------------------|---------------------|
| POSTAGE              | \$0.00              | \$0.00              | \$1,229.80          |
| PRINTING AND BINDING | \$0.00              | \$0.00              | \$366.25            |
| PRIVATE AGENCIES     | \$32,687.42         | \$0.00              | \$0.00              |
| PURCHASED FOOD       | \$0.00              | \$65,319.00         | \$0.00              |
| REGISTRATION FEES    | \$0.00              | \$1,015.00          | \$1,356.50          |
| SOFTWARE MAINT AGREE | \$0.00              | \$6,972.96          | \$2,332.40          |
| STUDENT CLASSRM SUPP | \$12,213.09         | \$5,815.40          | \$0.00              |
| TELEPHONE            | \$0.00              | \$641.45            | \$26,515.14         |
| TESTING SUPPLIES     | \$364.73            | \$0.00              | \$3,446.36          |
| VEHICLE PARTS        | \$10,324.70         | \$0.00              | \$0.00              |
| WATER AND SEWAGE     | \$132.36            | \$0.00              | \$5,770.93          |
|                      | <b>\$130,379.86</b> | <b>\$195,198.78</b> | <b>\$201,045.00</b> |