

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

044 - Macon County Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal		Trust Agency
Assets and Other Debits:							
Assets:							
Cash	\$5,380,532.75	(\$3,505,074.35)	\$1,051,825.64	\$508,981.00	\$0.00	\$69,940.55	\$0.00
Investments	\$98,965.89	(\$1,576.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$202,845.54	\$198,779.46	\$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	(\$4,135.51)	\$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
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	\$29,091,009.66
Other Debits							
Total Assets and Other Debits:	\$5,914,141.25	(\$3,214,488.82)	\$1,051,825.64	\$509,020.99	\$0.00	\$123,963.96	\$86,702,208.32
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$140,530.84)	\$160,724.93	\$0.00	\$0.00	\$0.00	\$9,995.40	\$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	\$652.28	\$0.00	\$0.00	\$0.00	(\$12,577.19)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,941,118.47
Total Liabilities:	\$1,200,448.59	\$396,553.51	\$0.00	\$0.00	\$0.00	(\$1,825.51)	\$29,941,118.47
Fund Equity:							
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	\$793,371.04	\$800,596.02	\$0.00	\$14,500.00	\$0.00	\$5,505.66	\$0.00
Unreserved Fund balance	\$3,920,321.62	(\$4,411,638.35)	\$1,051,825.64	\$494,520.99	\$0.00	\$120,283.81	\$0.00
Total Fund Equity:	\$4,713,692.66	(\$3,611,042.33)	\$1,051,825.64	\$509,020.99	\$0.00	\$125,789.47	\$56,761,089.85
Total Liabilities and Fund Equity:	\$5,914,141.25	(\$3,214,488.82)	\$1,051,825.64	\$509,020.99	\$0.00	\$123,963.96	\$86,702,208.32

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

For Fiscal Year 2023, Fiscal Period 11

044 - Macon County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$15,138,830.00	\$0.00	\$0.00	\$481,078.00	\$0.00	\$15,619,908.00
Federal Sources	\$61,381.12	\$4,560,878.35	\$0.00	\$0.00	\$0.00	\$4,622,259.47
Local Sources	\$5,518,457.68	\$672,395.52	\$1,694,171.71	\$25.23	\$179,630.18	\$8,064,680.32
Other Sources	\$480,522.82	\$20,622.42	\$0.00	\$0.00	\$0.00	\$501,145.24
Total Revenues:	\$21,199,191.62	\$5,253,896.29	\$1,694,171.71	\$481,103.23	\$179,630.18	\$28,807,993.03
Expenditures						
Instructional Services	\$9,650,506.06	\$2,584,979.32	\$0.00	\$0.00	\$16,187.69	\$12,251,673.07
Instructional Support Services	\$3,444,744.45	\$2,648,375.86	\$0.00	\$0.00	\$149,521.24	\$6,242,641.55
Operation & Maintenance Services	\$1,766,766.02	\$542,701.00	\$0.00	\$192,221.17	\$1,143.52	\$2,502,831.71
Auxiliary Services	\$1,645,626.73	\$2,071,466.66	\$0.00	\$0.00	\$1,045.02	\$3,718,138.41
General Administrative Services	\$2,394,567.96	\$395,277.11	\$0.00	\$0.00	\$0.00	\$2,789,845.07
Capital Outlay						\$0.00
Debt Service	\$4,500.00	\$0.00	\$1,487,504.97	\$420,848.63	\$0.00	\$1,912,853.60
Other Expenditures	\$578,260.66	\$1,272,660.84	\$0.00	\$0.00	\$14,715.66	\$1,865,637.16
Total Expenditures:	\$19,484,971.88	\$9,515,460.79	\$1,487,504.97	\$613,069.80	\$182,613.13	\$31,283,620.57
Other Fund Sources (Uses)						
Other Fund Sources:	\$574,731.84	\$52,448.75	\$1,752,541.23	\$231,243.53	\$33,108.12	\$2,644,073.47
Other Fund Uses:	\$564,923.33	\$75,260.23	\$1,960,770.06	\$0.00	\$44,194.52	\$2,645,148.14
Total Other Fund Sources (Uses):	\$9,808.51	(\$22,811.48)	(\$208,228.83)	\$231,243.53	(\$11,086.40)	(\$1,074.67)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,724,028.25	(\$4,284,375.98)	(\$1,562.09)	\$99,276.96	(\$14,069.35)	(\$2,476,702.21)
Beginning Fund Balance - October 1:	\$2,989,664.41	\$673,333.65	\$1,053,387.73	\$409,744.03	\$139,858.82	\$5,265,988.64
Ending Fund Balance:	\$4,713,692.66	(\$3,611,042.33)	\$1,051,825.64	\$509,020.99	\$125,789.47	\$2,789,286.43

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

044 - Macon County Schools

For Fiscal Year 2023, Fiscal Period 11

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,133,534.00	\$15,138,830.00	(\$994,704.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$119,000.00	\$61,381.12	(\$57,618.88)	\$12,215,794.15	\$4,560,878.35	(\$7,654,915.80)
Local Sources	\$4,589,577.12	\$5,518,457.68	\$928,880.56	\$367,043.00	\$672,395.52	\$305,352.52
Other Sources	\$299,497.64	\$480,522.82	\$181,025.18	\$16,250.00	\$20,622.42	\$4,372.42
Total Revenues:	\$21,141,608.76	\$21,199,191.62	\$57,582.86	\$12,599,087.15	\$5,253,896.29	(\$7,345,190.86)
Expenditures						
Instructional Services	\$10,193,625.00	\$9,650,506.06	\$543,118.94	\$4,117,676.49	\$2,584,979.32	\$1,532,697.17
Instructional Support Services	\$3,517,994.90	\$3,444,744.45	\$73,250.45	\$3,477,293.66	\$2,648,375.86	\$828,917.80
Operation & Maintenance Services	\$2,349,476.10	\$1,766,766.02	\$582,710.08	\$670,091.37	\$542,701.00	\$127,390.37
Auxiliary Services	\$1,820,953.13	\$1,645,626.73	\$175,326.40	\$2,720,796.22	\$2,071,466.66	\$649,329.56
General Administrative Services	\$3,029,158.83	\$2,394,567.96	\$634,590.87	\$688,328.01	\$395,277.11	\$293,050.90
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$4,500.00	(\$4,500.00)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$434,641.00	\$578,260.66	(\$143,619.66)	\$1,378,360.40	\$1,272,660.84	\$105,699.56
Total Expenditures:	\$21,345,848.96	\$19,484,971.88	\$1,860,877.08	\$13,052,546.15	\$9,515,460.79	\$3,537,085.36
Other Financing Sources (Uses)						
Other Financing Sources:	\$804,728.30	\$574,731.84	(\$229,996.46)	\$688,000.00	\$52,448.75	(\$635,551.25)
Other Financing Uses:	\$767,000.00	\$564,923.33	\$202,076.67	\$0.00	\$75,260.23	(\$75,260.23)
Total Other Financing Sources (Uses):	\$37,728.30	\$9,808.51	(\$27,919.79)	\$688,000.00	(\$22,811.48)	(\$710,811.48)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$166,511.90)	\$1,724,028.25	\$1,890,540.15	\$234,541.00	(\$4,284,375.98)	(\$4,518,916.98)
Beginning Fund Balance - Oct. 1:	\$2,989,664.41	\$2,989,664.41	\$0.00	\$682,315.26	\$673,333.65	(\$8,981.61)
Ending Fund Balance:	\$2,823,152.51	\$4,713,692.66	\$1,890,540.15	\$916,856.26	(\$3,611,042.33)	(\$4,527,898.59)

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**

044 - Macon County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$175,458.35	\$0.00	(\$175,458.35)	\$618,111.65	\$481,078.00	(\$137,033.65)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,240,000.00	\$1,694,171.71	(\$545,828.29)	\$0.00	\$25.23	\$25.23
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,415,458.35	\$1,694,171.71	(\$721,286.64)	\$618,111.65	\$481,103.23	(\$137,008.42)
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	\$32,259.00	\$192,221.17	(\$159,962.17)
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	\$1,487,504.97	\$148,914.64	\$402,552.92	\$420,848.63	(\$18,295.71)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,636,419.61	\$1,487,504.97	\$148,914.64	\$1,035,331.57	\$613,069.80	\$422,261.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,463,946.26	\$1,752,541.23	\$288,594.97	\$235,568.76	\$231,243.53	(\$4,325.23)
Other Financing Uses:	\$2,120,515.02	\$1,960,770.06	\$159,744.96	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$656,568.76)	(\$208,228.83)	\$448,339.93	\$235,568.76	\$231,243.53	(\$4,325.23)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$122,469.98	(\$1,562.09)	(\$124,032.07)	(\$181,651.16)	\$99,276.96	\$280,928.12
Beginning Fund Balance - Oct. 1:	\$1,053,387.73	\$1,053,387.73	\$0.00	\$409,744.03	\$409,744.03	\$0.00
Ending Fund Balance:	\$1,175,857.71	\$1,051,825.64	(\$124,032.07)	\$228,092.87	\$509,020.99	\$280,928.12

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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**

044 - Macon County Schools

Description	EXPENDABLE TRUST			EXPENDABLE TRUST FUNDS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$16,927,104.00	\$15,619,908.00	(\$1,307,196.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$12,334,794.15	\$4,622,259.47	(\$7,712,534.68)
Local Sources	\$214,177.00	\$179,630.18	(\$34,546.82)	\$7,410,797.12	\$8,064,680.32	\$653,883.20
Other Sources	\$0.00	\$0.00	\$0.00	\$315,747.64	\$501,145.24	\$185,397.60
Total Revenues:	\$214,177.00	\$179,630.18	(\$34,546.82)	\$36,988,442.91	\$28,807,993.03	(\$8,180,449.88)
Expenditures						
Instructional Services	\$15,505.00	\$16,187.69	(\$682.69)	\$14,326,806.49	\$12,251,673.07	\$2,075,133.42
Instructional Support Services	\$142,196.00	\$149,521.24	(\$7,325.24)	\$7,137,484.56	\$6,242,641.55	\$894,843.01
Operation & Maintenance Services	\$0.00	\$1,143.52	(\$1,143.52)	\$3,051,826.47	\$2,502,831.71	\$548,994.76
Auxiliary Services	\$0.00	\$1,045.02	(\$1,045.02)	\$4,766,749.35	\$3,718,138.41	\$1,048,610.94
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,717,486.84	\$2,789,845.07	\$927,641.77
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	\$1,912,853.60	\$126,118.93
Other Expenditures	\$8,146.00	\$14,715.66	(\$6,569.66)	\$1,821,147.40	\$1,865,637.16	(\$44,489.76)
Total Expenditures:	\$165,847.00	\$182,613.13	(\$16,766.13)	\$37,235,993.29	\$31,283,620.57	\$5,952,372.72
Other Financing Sources (Uses)						
Other Financing Sources:	\$140.00	\$33,108.12	\$32,968.12	\$3,192,383.32	\$2,644,073.47	(\$548,309.85)
Other Financing Uses:	\$140.00	\$44,194.52	(\$44,054.52)	\$2,887,655.02	\$2,645,148.14	\$242,506.88
Total Other Financing Sources (Uses):	\$0.00	(\$11,086.40)	(\$11,086.40)	\$304,728.30	(\$1,074.67)	(\$305,802.97)
Excess Revenues and Other Sources Over (Under)						
Expenditures and Other Uses:	\$48,330.00	(\$14,069.35)	(\$62,399.35)	\$57,177.92	(\$2,476,702.21)	(\$2,533,880.13)
Beginning Fund Balance - Oct. 1:	\$139,858.82	\$139,858.82	\$0.00	\$5,274,970.25	\$5,265,988.64	(\$8,981.61)
Ending Fund Balance:	\$188,188.82	\$125,789.47	(\$62,399.35)	\$5,332,148.17	\$2,789,286.43	(\$2,542,861.74)

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

MACON COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
08/01/2023 - 08/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ATHL/PHYS ED SUPPLY	\$0.00	\$0.00	\$1,820.00
CELLULAR PHONE	\$0.00	\$0.00	\$9,356.70
CUSTODIAL SUPPLIES	\$0.00	\$96,044.17	\$0.00
ELECTRICITY	\$1,046.84	\$0.00	\$66,683.56
EX.LAND IMPROV-\$50,0	\$6,450.00	\$0.00	\$0.00
FUEL-DIESEL	\$13,540.50	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$106.98	\$911.04
GARBAGE AND WASTE	\$0.00	\$0.00	\$2,107.21
IN-STATE	\$0.00	\$5,301.37	\$0.00
INSTRUCTIONAL EQUIP	\$0.00	\$0.00	\$309.00
LEASES	\$0.00	\$0.00	\$3,129.17
LIBRARY BOOKS	\$864.32	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$37.92
MAINTENANCE SUPPLIES	\$0.00	\$14,681.68	\$92.20
NATURAL GAS	\$40.98	\$0.00	\$1,090.31
NON-INSTR SOFTWARE	\$1,583.93	\$0.00	\$0.00
OFFICE SUPPLIES	\$146.01	\$0.00	\$2,758.55
OTH NONINST SUPPLIES	\$582.54	\$0.00	\$0.00
OTHER COMMUNICATION	\$0.00	\$0.00	\$16,564.92
OTHER DEBT SERVICE	\$3,500.00	\$0.00	\$4,500.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$6,206.09
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$191.70
OTHER PROF SERVICES	\$0.00	\$0.00	\$3,600.00
OTHER PURCHASED SERV	\$0.00	\$4,000.00	\$26,616.41
PRIVATE AGENCIES	\$65,374.84	\$0.00	\$0.00
REGISTRATION FEES	\$0.00	\$0.00	\$1,325.00
SOFTWARE MAINT AGREE	\$0.00	\$4,981.07	\$11,070.00
STUDENT CLASSRM SUPP	\$105,684.08	\$112,144.00	\$41,597.49
TELEPHONE	\$0.00	\$0.00	\$39,293.15
TEXTBOOKS	\$91,309.50	\$0.00	\$0.00
TRANSP AL SCH SYSTEM	\$0.00	\$41,847.00	\$0.00
VEHICLE PARTS	\$4,237.51	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
WATER AND SEWAGE	\$68.01	\$0.00	\$7,455.46
	\$294,429.06	\$279,106.27	\$246,715.88