

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 01

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	\$5,068,497.49	(\$4,379,456.51)	\$1,202,079.15	\$632,151.45	\$0.00	\$119,069.09	\$0.00
Investments	\$98,978.61	(\$1,576.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$390,769.23	\$5,406,872.84	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$242,429.39	\$206,411.23	\$0.00	\$0.00	\$0.00	\$12,577.19	\$0.00
Inventories	\$0.00	\$76,043.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,802.17)	\$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	\$57,780,798.41
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	\$925,252.23
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,239,560.58
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,795,872.55</b>	<b>\$1,308,294.85</b>	<b>\$1,202,079.15</b>	<b>\$632,191.44</b>	<b>\$0.00</b>	<b>\$131,646.28</b>	<b>\$87,032,508.12</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$154,797.13	\$0.00	\$0.00	\$0.00	\$9,995.40	\$0.00
Interfund Payable	\$218,988.42	\$242,429.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,269,617.24	\$41,216.23	\$0.00	\$0.00	\$0.00	\$79.46	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,164,812.81
<b>Total Liabilities:</b>	<b>\$1,488,605.66</b>	<b>\$438,442.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,074.86</b>	<b>\$29,164,812.81</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,867,695.31
Contributed Capital							
Reserved Fund Balance	\$529,605.35	\$365,047.07	\$0.00	\$45,201.01	\$0.00	\$2,462.63	\$0.00
Unreserved Fund balance	\$3,777,661.54	\$504,805.03	\$1,202,079.15	\$586,990.43	\$0.00	\$119,108.79	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,307,266.89</b>	<b>\$869,852.10</b>	<b>\$1,202,079.15</b>	<b>\$632,191.44</b>	<b>\$0.00</b>	<b>\$121,571.42</b>	<b>\$57,867,695.31</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,795,872.55</b>	<b>\$1,308,294.85</b>	<b>\$1,202,079.15</b>	<b>\$632,191.44</b>	<b>\$0.00</b>	<b>\$131,646.28</b>	<b>\$87,032,508.12</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

For Fiscal Year 2024, Fiscal Period 01

044 - Macon County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$1,249,288.00	\$0.00	\$0.00	\$18,320.00	\$0.00	\$1,267,608.00
Federal Sources	\$60.00	\$309,234.55	\$0.00	\$0.00	\$0.00	\$309,294.55
Local Sources	\$377,890.53	\$284,245.18	\$32,723.68	\$0.06	\$5,338.98	\$700,198.43
Other Sources						\$0.00
<b>Total Revenues:</b>	<b>\$1,627,238.53</b>	<b>\$593,479.73</b>	<b>\$32,723.68</b>	<b>\$18,320.06</b>	<b>\$5,338.98</b>	<b>\$2,277,100.98</b>
<b>Expenditures</b>						
Instructional Services	\$758,647.23	\$174,075.14	\$0.00	\$0.00	\$0.00	\$932,722.37
Instructional Support Services	\$358,921.10	\$69,869.86	\$0.00	\$0.00	\$60.10	\$428,851.06
Operation & Maintenance Services	\$96,073.81	\$12,573.98	\$0.00	\$0.00	\$0.00	\$108,647.79
Auxiliary Services	\$114,529.82	\$221,278.13	\$0.00	\$0.00	\$0.00	\$335,807.95
General Administrative Services	\$111,584.45	\$27,073.12	\$0.00	\$0.00	\$0.00	\$138,657.57
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,966.50	\$21,999.30	\$0.00	\$23,965.80
Other Expenditures	\$39,136.40	\$59,441.27	\$0.00	\$0.00	\$0.00	\$98,577.67
<b>Total Expenditures:</b>	<b>\$1,478,892.81</b>	<b>\$564,311.50</b>	<b>\$1,966.50</b>	<b>\$21,999.30</b>	<b>\$60.10</b>	<b>\$2,067,230.21</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>\$148,345.72</b>	<b>\$29,168.23</b>	<b>\$30,757.18</b>	<b>(\$3,679.24)</b>	<b>\$5,278.88</b>	<b>\$209,870.77</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,158,921.17</b>	<b>\$840,683.87</b>	<b>\$1,171,321.97</b>	<b>\$635,870.68</b>	<b>\$116,292.54</b>	<b>\$6,923,090.23</b>
<b>Ending Fund Balance:</b>	<b>\$4,307,266.89</b>	<b>\$869,852.10</b>	<b>\$1,202,079.15</b>	<b>\$632,191.44</b>	<b>\$121,571.42</b>	<b>\$7,132,961.00</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 2024, 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	\$1,249,288.00	\$1,249,288.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$60.00	\$60.00	\$0.00	\$309,234.55	\$309,234.55
Local Sources	\$0.00	\$377,890.53	\$377,890.53	\$0.00	\$284,245.18	\$284,245.18
Other Sources						
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$1,627,238.53</b>	<b>\$1,627,238.53</b>	<b>\$0.00</b>	<b>\$593,479.73</b>	<b>\$593,479.73</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$758,647.23	(\$758,647.23)	\$0.00	\$174,075.14	(\$174,075.14)
Instructional Support Services	\$0.00	\$358,921.10	(\$358,921.10)	\$0.00	\$69,869.86	(\$69,869.86)
Operation & Maintenance Services	\$0.00	\$96,073.81	(\$96,073.81)	\$0.00	\$12,573.98	(\$12,573.98)
Auxiliary Services	\$0.00	\$114,529.82	(\$114,529.82)	\$0.00	\$221,278.13	(\$221,278.13)
General Administrative Services	\$0.00	\$111,584.45	(\$111,584.45)	\$0.00	\$27,073.12	(\$27,073.12)
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$39,136.40	(\$39,136.40)	\$0.00	\$59,441.27	(\$59,441.27)
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$1,478,892.81</b>	<b>(\$1,478,892.81)</b>	<b>\$0.00</b>	<b>\$564,311.50</b>	<b>(\$564,311.50)</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>
Excess Revenues and Other Sources Over (Under)						
Expenditures and Other Uses:	\$0.00	\$148,345.72	\$148,345.72	\$0.00	\$29,168.23	\$29,168.23
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$4,158,921.17</b>	<b>\$4,158,921.17</b>	<b>\$0.00</b>	<b>\$840,683.87</b>	<b>\$840,683.87</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$4,307,266.89</b>	<b>\$4,307,266.89</b>	<b>\$0.00</b>	<b>\$869,852.10</b>	<b>\$869,852.10</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  
Budget and Actual

For Fiscal Year 2024, 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	\$18,320.00	\$18,320.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$32,723.68	\$32,723.68	\$0.00	\$0.06	\$0.06
Other Sources						
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$32,723.68</b>	<b>\$32,723.68</b>	<b>\$0.00</b>	<b>\$18,320.06</b>	<b>\$18,320.06</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	\$0.00	\$0.00
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	\$1,966.50	(\$1,966.50)	\$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>\$1,966.50</b>	<b>(\$1,966.50)</b>	<b>\$0.00</b>	<b>\$21,999.30</b>	<b>(\$21,999.30)</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)</b>						
<b>Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$30,757.18</b>	<b>\$30,757.18</b>	<b>\$0.00</b>	<b>(\$3,679.24)</b>	<b>(\$3,679.24)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$1,171,321.97</b>	<b>\$1,171,321.97</b>	<b>\$0.00</b>	<b>\$635,870.68</b>	<b>\$635,870.68</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$1,202,079.15</b>	<b>\$1,202,079.15</b>	<b>\$0.00</b>	<b>\$632,191.44</b>	<b>\$632,191.44</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

044 - Macon County Schools

For Fiscal Year 2024, Fiscal Period 01

Description	EXPENDABLE TRUST			EXPENDABLE TRUST FUNDS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,267,608.00	\$1,267,608.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$309,294.55	\$309,294.55
Local Sources	\$0.00	\$5,338.98	\$5,338.98	\$0.00	\$700,198.43	\$700,198.43
Other Sources						
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$5,338.98</b>	<b>\$5,338.98</b>	<b>\$0.00</b>	<b>\$2,277,100.98</b>	<b>\$2,277,100.98</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$932,722.37	(\$932,722.37)
Instructional Support Services	\$0.00	\$60.10	(\$60.10)	\$0.00	\$428,851.06	(\$428,851.06)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$108,647.79	(\$108,647.79)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$335,807.95	(\$335,807.95)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$138,657.57	(\$138,657.57)
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$0.00	\$23,965.80	(\$23,965.80)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$98,577.67	(\$98,577.67)
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$60.10</b>	<b>(\$60.10)</b>	<b>\$0.00</b>	<b>\$2,067,230.21</b>	<b>(\$2,067,230.21)</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>
Excess Revenues and Other Sources Over (Under)						
Expenditures and Other Uses:	\$0.00	\$5,278.88	\$5,278.88	\$0.00	\$209,870.77	\$209,870.77
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$116,292.54</b>	<b>\$116,292.54</b>	<b>\$0.00</b>	<b>\$6,923,090.23</b>	<b>\$6,923,090.23</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$121,571.42</b>	<b>\$121,571.42</b>	<b>\$0.00</b>	<b>\$7,132,961.00</b>	<b>\$7,132,961.00</b>

**MACON COUNTY BOARD OF EDUCATION**  
**CHECK REGISTER ACCOUNTABILITY REPORT**  
**10/01/2023 - 10/31/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
CELLULAR PHONE	\$0.00	\$0.00	\$7,685.93
COMPUTER SOFTWARE	\$0.00	\$3,200.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$332.59	\$576.27
DRUG TESTING SERV	\$600.00	\$0.00	\$0.00
ELECTRICITY	\$1,355.46	\$0.00	\$74,919.67
FOOD PROCESSING SUPP	\$0.00	\$4,995.29	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$1,965.09	\$0.00
FOOD SERVICES	\$0.00	\$845.00	\$0.00
FUEL-DIESEL	\$11,874.83	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$0.00	\$708.28
GARBAGE AND WASTE	\$0.00	\$0.00	\$1,784.21
IN-STATE	\$4,000.00	\$518.76	\$1,175.66
INSTRUCTIONAL EQUIP	\$36.00	\$13,198.40	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$280.00
INTEREST	\$5,081.42	\$0.00	\$1,966.50
LEASES	\$0.00	\$752.62	\$0.00
LOCAL DISTRICT	\$0.00	\$352.91	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$1,362.46	\$1,515.40
NATURAL GAS	\$367.96	\$0.00	\$2,107.03
NON-INST EQUIPMENT	\$0.00	\$0.00	\$1,512.99
NON-INSTR SOFTWARE	\$0.00	\$325.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$1,494.80
OTHER COMMUNICATION	\$0.00	\$0.00	\$224.46
OTHER PURCHASED SERV	\$0.00	\$7,420.40	\$11,511.29
OTHER TECHNICAL SERV	\$0.00	\$3,937.50	\$0.00
OUT-OF-STATE	\$0.00	\$1,585.80	\$0.00
PRINCIPAL	\$16,917.88	\$0.00	\$0.00
PRINTING AND BINDING	\$0.00	\$0.00	\$75.05
PROPANE GAS	\$0.00	\$0.00	\$1,120.46
PURCHASED FOOD	\$0.00	\$91,971.11	\$0.00
REGISTRATION FEES	\$1,518.00	\$0.00	\$1,349.56
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$2,671.59
STUDENT CLASSRM SUPP	\$4,110.00	\$1,659.36	\$1,358.64

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
TELEPHONE	\$0.00	\$97.44	\$1,921.65
TEXTBOOKS	\$0.00	\$0.00	\$4,727.54
VEHICLE PARTS	\$6,892.44	\$0.00	\$0.00
WATER AND SEWAGE	\$92.09	\$0.00	\$7,990.36
	<b>\$52,846.08</b>	<b>\$134,519.73</b>	<b>\$128,677.34</b>