

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 08**

**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	\$7,305,948.58	(\$1,926,916.27)	\$4,010,390.07	\$560,368.45	\$0.00	\$99,254.10	\$0.00
Investments	\$100,878.61	\$35.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$187,043.06	\$99,158.97	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$242,429.39	\$209,430.81	\$0.00	\$0.00	\$0.00	\$12,656.65	\$0.00
Inventories	\$0.00	\$76,501.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$3,283.92	\$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	\$58,556,699.03
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>\$7,839,583.56</b>	<b>(\$1,541,789.29)</b>	<b>\$4,010,390.07</b>	<b>\$560,408.44</b>	<b>\$0.00</b>	<b>\$111,910.75</b>	<b>\$87,808,408.74</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$121,714.93	\$140,615.45	\$0.00	\$0.00	\$0.00	\$12,164.26	\$0.00
Interfund Payable	\$219,067.88	\$245,448.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$69,617.24	\$45,847.83	\$0.00	\$0.00	\$0.00	\$741.70	\$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>\$410,400.05</b>	<b>\$431,912.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,905.96</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	\$58,643,595.93
Contributed Capital							
Reserved Fund Balance	\$584,460.03	\$212,219.80	\$0.00	\$1,197,149.00	\$0.00	\$4,199.73	\$0.00
Unreserved Fund balance	\$6,844,723.48	(\$2,185,921.34)	\$4,010,390.07	(\$636,740.56)	\$0.00	\$94,805.06	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,429,183.51</b>	<b>(\$1,973,701.54)</b>	<b>\$4,010,390.07</b>	<b>\$560,408.44</b>	<b>\$0.00</b>	<b>\$99,004.79</b>	<b>\$58,643,595.93</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,839,583.56</b>	<b>(\$1,541,789.29)</b>	<b>\$4,010,390.07</b>	<b>\$560,408.44</b>	<b>\$0.00</b>	<b>\$111,910.75</b>	<b>\$87,808,408.74</b>

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

**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 08

**044 - Macon County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$12,610,691.44	\$0.00	\$0.00	\$146,560.00	\$0.00	\$12,757,251.44
Federal Sources	\$85,446.15	\$1,991,453.35	\$0.00	\$0.00	\$0.00	\$2,076,899.50
Local Sources	\$5,013,310.67	\$974,991.73	\$2,843,037.35	\$0.13	\$27,311.84	\$8,858,651.72
Other Sources	\$250,324.12	\$19,490.16	\$0.00	\$0.00	\$0.00	\$269,814.28
<b>Total Revenues:</b>	<b>\$17,959,772.38</b>	<b>\$2,985,935.24</b>	<b>\$2,843,037.35</b>	<b>\$146,560.13</b>	<b>\$27,311.84</b>	<b>\$23,962,616.94</b>
<b>Expenditures</b>						
Instructional Services	\$7,006,759.79	\$2,047,430.19	\$0.00	\$0.00	\$2,818.72	\$9,057,008.70
Instructional Support Services	\$3,086,377.78	\$1,010,190.75	\$0.00	\$0.00	\$35,405.72	\$4,131,974.25
Operation & Maintenance Services	\$1,423,566.61	\$479,764.44	\$0.00	\$35,942.50	\$59.92	\$1,939,333.47
Auxiliary Services	\$1,186,158.68	\$1,574,417.37	\$0.00	\$0.00	\$0.00	\$2,760,576.05
General Administrative Services	\$2,013,949.08	\$300,618.40	\$0.00	\$0.00	\$0.00	\$2,314,567.48
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$3,933.00	\$186,079.87	\$0.00	\$190,012.87
Other Expenditures	\$386,368.93	\$461,429.60	\$0.00	\$0.00	\$3,036.88	\$850,835.41
<b>Total Expenditures:</b>	<b>\$15,103,180.87</b>	<b>\$5,873,850.75</b>	<b>\$3,933.00</b>	<b>\$222,022.37</b>	<b>\$41,321.24</b>	<b>\$21,244,308.23</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$545,170.98	\$135,276.11	\$0.00	\$0.00	\$0.00	\$680,447.09
Other Fund Uses:	\$131,997.76	\$750.00	\$0.00	\$0.00	\$3,278.35	\$136,026.11
<b>Total Other Fund Sources (Uses):</b>	<b>\$413,173.22</b>	<b>\$134,526.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,278.35)</b>	<b>\$544,420.98</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,269,764.73</b>	<b>(\$2,753,389.40)</b>	<b>\$2,839,104.35</b>	<b>(\$75,462.24)</b>	<b>(\$17,287.75)</b>	<b>\$3,262,729.69</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,159,418.78</b>	<b>\$779,687.86</b>	<b>\$1,171,285.72</b>	<b>\$635,870.68</b>	<b>\$116,292.54</b>	<b>\$6,862,555.58</b>
<b>Ending Fund Balance:</b>	<b>\$7,429,183.51</b>	<b>(\$1,973,701.54)</b>	<b>\$4,010,390.07</b>	<b>\$560,408.44</b>	<b>\$99,004.79</b>	<b>\$10,125,285.27</b>

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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  
For Fiscal Year 2024, Fiscal Period 08

**044 - Macon County Schools**

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$15,294,874.62	\$12,610,691.44	(\$2,684,183.18)	\$0.00	\$0.00	\$0.00
Federal Sources	\$85,200.00	\$85,446.15	\$246.15	\$6,208,416.00	\$1,991,453.35	(\$4,216,962.65)
Local Sources	\$5,562,472.00	\$5,013,310.67	(\$549,161.33)	\$273,075.00	\$974,991.73	\$701,916.73
Other Sources	\$378,000.00	\$250,324.12	(\$127,675.88)	\$5,000.00	\$19,490.16	\$14,490.16
<b>Total Revenues:</b>	<b>\$21,320,546.62</b>	<b>\$17,959,772.38</b>	<b>(\$3,360,774.24)</b>	<b>\$6,486,491.00</b>	<b>\$2,985,935.24</b>	<b>(\$3,500,555.76)</b>
<b>Expenditures</b>						
Instructional Services	\$9,880,271.00	\$7,006,759.79	\$2,873,511.21	\$2,616,241.18	\$2,047,430.19	\$568,810.99
Instructional Support Services	\$4,467,703.70	\$3,086,377.78	\$1,381,325.92	\$1,108,435.44	\$1,010,190.75	\$98,244.69
Operation & Maintenance Services	\$2,315,800.97	\$1,423,566.61	\$892,234.36	\$54,003.00	\$479,764.44	(\$425,761.44)
Auxiliary Services	\$1,630,962.00	\$1,186,158.68	\$444,803.32	\$1,951,505.00	\$1,574,417.37	\$377,087.63
General Administrative Services	\$2,769,008.00	\$2,013,949.08	\$755,058.92	\$318,550.00	\$300,618.40	\$17,931.60
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$628,359.00	\$386,368.93	\$241,990.07	\$782,782.38	\$461,429.60	\$321,352.78
<b>Total Expenditures:</b>	<b>\$21,696,604.67</b>	<b>\$15,103,180.87</b>	<b>\$6,593,423.80</b>	<b>\$6,831,517.00</b>	<b>\$5,873,850.75</b>	<b>\$957,666.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$545,170.98	\$545,170.98	\$730,599.20	\$135,276.11	(\$595,323.09)
Other Financing Uses:	\$769,000.00	\$131,997.76	\$637,002.24	\$31,999.20	\$750.00	\$31,249.20
<b>Total Other Financing Sources (Uses):</b>	<b>(\$769,000.00)</b>	<b>\$413,173.22</b>	<b>\$1,182,173.22</b>	<b>\$698,600.00</b>	<b>\$134,526.11</b>	<b>(\$564,073.89)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	<b>(\$1,145,058.05)</b>	<b>\$3,269,764.73</b>	<b>\$4,414,822.78</b>	<b>\$353,574.00</b>	<b>(\$2,753,389.40)</b>	<b>(\$3,106,963.40)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,546,798.87</b>	<b>\$4,159,418.78</b>	<b>\$612,619.91</b>	<b>\$487,151.05</b>	<b>\$779,687.86</b>	<b>\$292,536.81</b>
<b>Ending Fund Balance:</b>	<b>\$2,401,740.82</b>	<b>\$7,429,183.51</b>	<b>\$5,027,442.69</b>	<b>\$840,725.05</b>	<b>(\$1,973,701.54)</b>	<b>(\$2,814,426.59)</b>

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**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 08**

**044 - Macon County Schools**

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$175,498.32	\$0.00	(\$175,498.32)	\$602,015.68	\$146,560.00	(\$455,455.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,770,000.00	\$2,843,037.35	\$1,073,037.35	\$0.00	\$0.13	\$0.13
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,945,498.32</b>	<b>\$2,843,037.35</b>	<b>\$897,539.03</b>	<b>\$602,015.68</b>	<b>\$146,560.13</b>	<b>(\$455,455.55)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$41,780.00	\$0.00	\$41,780.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$141,780.00	\$35,942.50	\$105,837.50
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	\$0.00	\$0.00	\$0.00	\$600,734.11	\$0.00	\$600,734.11
Debt Service	\$1,712,609.58	\$3,933.00	\$1,708,676.58	\$421,713.72	\$186,079.87	\$235,633.85
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,712,609.58</b>	<b>\$3,933.00</b>	<b>\$1,708,676.58</b>	<b>\$1,206,007.83</b>	<b>\$222,022.37</b>	<b>\$983,985.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,541,197.26	\$0.00	(\$1,541,197.26)	\$235,568.76	\$0.00	(\$235,568.76)
Other Financing Uses:	\$1,697,766.02	\$0.00	\$1,697,766.02	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$156,568.76)</b>	<b>\$0.00</b>	<b>\$156,568.76</b>	<b>\$235,568.76</b>	<b>\$0.00</b>	<b>(\$235,568.76)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$76,319.98</b>	<b>\$2,839,104.35</b>	<b>\$2,762,784.37</b>	<b>(\$368,423.39)</b>	<b>(\$75,462.24)</b>	<b>\$292,961.15</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$25,000.00</b>	<b>\$1,171,285.72</b>	<b>\$1,146,285.72</b>	<b>\$429,307.43</b>	<b>\$635,870.68</b>	<b>\$206,563.25</b>
<b>Ending Fund Balance:</b>	<b>\$101,319.98</b>	<b>\$4,010,390.07</b>	<b>\$3,909,070.09</b>	<b>\$60,884.04</b>	<b>\$560,408.44</b>	<b>\$499,524.40</b>

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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 08

**044 - Macon County Schools****EXPENDABLE TRUST****VARIANCE****AND EXPENDABLE TRUST FUNDS****VARIANCE**

Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$16,072,388.62	\$12,757,251.44	(\$3,315,137.18)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,293,616.00	\$2,076,899.50	(\$4,216,716.50)
Local Sources	\$169,800.00	\$27,311.84	(\$142,488.16)	\$7,775,347.00	\$8,858,651.72	\$1,083,304.72
Other Sources	\$0.00	\$0.00	\$0.00	\$383,000.00	\$269,814.28	(\$113,185.72)
<b>Total Revenues:</b>	<b>\$169,800.00</b>	<b>\$27,311.84</b>	<b>(\$142,488.16)</b>	<b>\$30,524,351.62</b>	<b>\$23,962,616.94</b>	<b>(\$6,561,734.68)</b>
<b>Expenditures</b>						
Instructional Services	\$23,350.00	\$2,818.72	\$20,531.28	\$12,561,642.18	\$9,057,008.70	\$3,504,633.48
Instructional Support Services	\$127,580.00	\$35,405.72	\$92,174.28	\$5,703,719.14	\$4,131,974.25	\$1,571,744.89
Operation & Maintenance Services	\$450.00	\$59.92	\$390.08	\$2,512,033.97	\$1,939,333.47	\$572,700.50
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,582,467.00	\$2,760,576.05	\$821,890.95
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,087,558.00	\$2,314,567.48	\$772,990.52
Total Outlay	\$0.00	\$0.00	\$0.00	\$600,734.11	\$0.00	\$600,734.11
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,138,823.30	\$190,012.87	\$1,948,810.43
Other Expenditures	\$10,100.00	\$3,036.88	\$7,063.12	\$1,421,241.38	\$850,835.41	\$570,405.97
<b>Total Expenditures:</b>	<b>\$161,480.00</b>	<b>\$41,321.24</b>	<b>\$120,158.76</b>	<b>\$31,608,219.08</b>	<b>\$21,244,308.23</b>	<b>\$10,363,910.85</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$21,800.00	\$0.00	(\$21,800.00)	\$2,529,165.22	\$680,447.09	(\$1,848,718.13)
Other Financing Uses:	\$30,400.00	\$3,278.35	\$27,121.65	\$2,529,165.22	\$136,026.11	\$2,393,139.11
<b>Total Other Financing Sources (Uses):</b>	<b>(\$8,600.00)</b>	<b>(\$3,278.35)</b>	<b>\$5,321.65</b>	<b>\$0.00</b>	<b>\$544,420.98</b>	<b>\$544,420.98</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$280.00)</b>	<b>(\$17,287.75)</b>	<b>(\$17,007.75)</b>	<b>(\$1,083,867.46)</b>	<b>\$3,262,729.69</b>	<b>\$4,346,597.15</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$151,961.00</b>	<b>\$116,292.54</b>	<b>(\$35,668.46)</b>	<b>\$4,640,218.35</b>	<b>\$6,862,555.58</b>	<b>\$2,222,337.23</b>
<b>Ending Fund Balance:</b>	<b>\$151,681.00</b>	<b>\$99,004.79</b>	<b>(\$52,676.21)</b>	<b>\$3,556,350.89</b>	<b>\$10,125,285.27</b>	<b>\$6,568,934.38</b>

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Pulled from Production

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

**05/01/2024 - 05/31/2024**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$7,480.72
ASSISTANT ATHLETIC C	\$0.00	\$0.00	\$3,600.00
ASSOCIATION DUES	\$0.00	\$0.00	\$100.00
CELLULAR PHONE	\$0.00	\$0.00	\$43.98
COMPUTER SOFTWARE	\$298.00	\$0.00	\$0.00
DRUG TESTING SERV	\$0.00	\$0.00	\$119.70
ELECTRICITY	\$857.94	\$0.00	\$42,630.07
FOOD PROCESSING SUPP	\$0.00	\$5,417.51	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,569.74	\$0.00
FOOD SERVICES	\$0.00	\$845.00	\$0.00
FUEL-DIESEL	\$11,651.67	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$81.22	\$1,011.40
GARBAGE AND WASTE	\$0.00	\$0.00	\$1,578.00
IN-STATE	\$1,122.46	\$7,509.52	\$6,936.95
INSTRUCTIONAL EQUIP	\$6,579.65	\$0.00	\$0.00
LEASES	\$0.00	\$769.85	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$6,383.34
LIBRARY BOOKS	\$1,680.57	\$0.00	\$0.00
LOCAL DISTRICT	\$408.76	\$260.36	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$562.88	\$5,129.91
NATURAL GAS	\$0.00	\$0.00	\$19.14
OFFICE SUPPLIES	\$0.00	\$0.00	\$1,371.29
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$122,491.13
OTH NONINST SUPPLIES	\$1,772.70	\$0.00	\$189.88
OTH TRAVEL AND TRNG	\$0.00	\$0.00	\$533.36
OTHER DUES AND FEES	\$735.00	\$0.00	\$0.00
OTHER INST SUPPLIES	\$0.00	\$0.00	\$1,029.46
OTHER PROF SERVICES	\$0.00	\$0.00	\$95.96
OTHER PROPERTY SERV	\$0.00	\$0.00	\$1,280.00
OTHER PURCHASED SERV	\$6,957.12	\$1,800.00	\$4,035.92
PRIVATE AGENCIES	\$35,007.58	\$0.00	\$0.00
PURCHASED FOOD	\$0.00	\$114,434.45	\$0.00
REGISTRATION FEES	\$0.00	\$499.00	\$2,550.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$10,080.24
STUDENT CLASSRM SUPP	\$2,053.34	\$2,819.81	\$0.00
TELEPHONE	\$0.00	\$82.53	\$40,755.10
TESTING SUPPLIES	\$0.00	\$0.00	\$60.00
TIRES	\$4,900.00	\$0.00	\$0.00
VEHICLE PARTS	\$791.51	\$0.00	\$0.00
WATER AND SEWAGE	\$79.19	\$0.00	\$7,981.70
	<b>\$74,895.49</b>	<b>\$137,651.87</b>	<b>\$267,487.25</b>