

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2024

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
Assets and Other Debits:							
Assets:							
Cash	\$6,360,258.32	\$190,093.82	\$1,399,872.33	\$863,373.31	\$0.00	\$105,902.94	\$0.00
Investments	\$100,878.61	\$35.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$282,792.15	\$903,616.37	\$0.00	\$128,205.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$375,405.23	\$122,841.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$90,396.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,684.74	\$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	\$58,457,953.74
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	\$1,000,395.65
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,005,436.28
Other Debits							
Total Assets and Other Debits:	\$7,121,019.05	\$1,306,983.35	\$1,399,872.33	\$991,578.31	\$0.00	\$105,902.94	\$86,550,682.57
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$845,713.68	\$492,483.25	\$0.00	\$7,600.00	\$0.00	\$10,863.01	\$0.00
Interfund Payable	\$170,246.72	\$328,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$83,048.52	\$17,225.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,005,831.93
Total Liabilities:	\$1,099,008.92	\$837,708.70	\$0.00	\$7,600.00	\$0.00	\$10,863.01	\$28,005,831.93
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,544,850.64
Contributed Capital							
Reserved Fund Balance	\$249,540.04	\$110,587.93	\$0.00	\$50,000.00	\$0.00	\$6,018.80	\$0.00
Unreserved Fund balance	\$5,772,470.09	\$358,686.72	\$1,399,872.33	\$933,978.31	\$0.00	\$89,021.13	\$0.00
Total Fund Equity:	\$6,022,010.13	\$469,274.65	\$1,399,872.33	\$983,978.31	\$0.00	\$95,039.93	\$58,544,850.64
Total Liabilities and Fund Equity:	\$7,121,019.05	\$1,306,983.35	\$1,399,872.33	\$991,578.31	\$0.00	\$105,902.94	\$86,550,682.57

Information in this report has 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 Ended September 30, 2024

044 - Macon County Schools

GOVERNMENTAL

FIDUCIARY

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
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Revenues

State Sources	\$19,697,683.65	\$0.00	\$175,498.32	\$688,440.68	\$0.00	\$20,561,622.65
Federal Sources	\$159,789.44	\$6,559,038.33	\$0.00	\$0.00	\$0.00	\$6,718,827.77
Local Sources	\$6,490,315.83	\$1,564,915.98	\$2,108,401.67	\$0.25	\$98,081.95	\$10,261,715.68
Other Sources	\$277,632.80	\$21,513.40	\$0.00	\$0.00	\$0.00	\$299,146.20
Total Revenues:	\$26,625,421.72	\$8,145,467.71	\$2,283,899.99	\$688,440.93	\$98,081.95	\$37,841,312.30

Expenditures

Instructional Services	\$10,593,126.24	\$3,495,460.38	\$0.00	\$0.00	\$14,164.99	\$14,102,751.61
Instructional Support Services	\$4,748,255.20	\$1,549,036.95	\$0.00	\$0.00	\$97,474.59	\$6,394,766.74
Operation & Maintenance Services	\$3,264,345.31	\$171,461.55	\$0.00	\$135,141.59	\$473.71	\$3,571,422.16
Auxiliary Services	\$1,837,869.35	\$2,446,762.53	\$0.00	\$0.00	\$0.00	\$4,284,631.88
General Administrative Services	\$3,352,958.81	\$443,700.67	\$0.00	\$0.00	\$0.00	\$3,796,659.48
Capital Outlay						\$0.00
Debt Service	\$4,500.00	\$0.00	\$1,656,669.32	\$436,428.43	\$0.00	\$2,097,597.75
Other Expenditures	\$668,688.70	\$842,832.27	\$0.00	\$0.00	\$6,114.13	\$1,517,635.10
Total Expenditures:	\$24,469,743.61	\$8,949,254.35	\$1,656,669.32	\$571,570.02	\$118,227.42	\$35,765,464.72

Other Fund Sources (Uses)

Other Fund Sources:	\$653,967.21	\$516,669.92	\$1,766,957.57	\$231,236.72	\$17,204.41	\$3,186,035.83
Other Fund Uses:	\$872,363.64	\$23,984.77	\$2,165,601.63	\$0.00	\$17,623.27	\$3,079,573.31
Total Other Fund Sources (Uses):	(\$218,396.43)	\$492,685.15	(\$398,644.06)	\$231,236.72	(\$418.86)	\$106,462.52

**Excess Revenues and Other Sources Over
(Under) Expenditures and Other Fund Uses:**

	\$1,937,281.88	(\$311,101.49)	\$228,586.81	\$348,107.63	(\$20,564.33)	\$2,182,310.10
Beginning Fund Balance - October 1:	\$4,084,728.45	\$780,376.14	\$1,171,285.72	\$635,870.68	\$115,604.26	\$6,787,865.25
Ending Fund Balance - September 30:	\$6,022,010.13	\$469,274.65	\$1,399,872.33	\$983,978.31	\$95,039.93	\$8,970,175.35

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 Ended September 30, 2024

044 - Macon County Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,667,709.62	\$19,697,683.65	\$2,029,974.03	\$0.00	\$0.00	\$0.00
Federal Sources	\$85,200.00	\$159,789.44	\$74,589.44	\$7,693,939.50	\$6,559,038.33	(\$1,134,901.17)
Local Sources	\$5,982,472.00	\$6,490,315.83	\$507,843.83	\$273,075.00	\$1,564,915.98	\$1,291,840.98
Other Sources	\$388,000.00	\$277,632.80	(\$110,367.20)	\$5,000.00	\$21,513.40	\$16,513.40
Total Revenues:	\$24,123,381.62	\$26,625,421.72	\$2,502,040.10	\$7,972,014.50	\$8,145,467.71	\$173,453.21
Expenditures						
Instructional Services	\$10,210,834.00	\$10,593,126.24	(\$382,292.24)	\$2,801,735.42	\$3,495,460.38	(\$693,724.96)
Instructional Support Services	\$4,619,883.80	\$4,748,255.20	(\$128,371.40)	\$1,550,386.25	\$1,549,036.95	\$1,349.30
Operation & Maintenance Services	\$2,455,864.00	\$3,264,345.31	(\$808,481.31)	\$133,715.32	\$171,461.55	(\$37,746.23)
Auxiliary Services	\$1,790,709.38	\$1,837,869.35	(\$47,159.97)	\$2,294,040.67	\$2,446,762.53	(\$152,721.86)
General Administrative Services	\$3,055,289.00	\$3,352,958.81	(\$297,669.81)	\$573,071.15	\$443,700.67	\$129,370.48
Special Revenue Outlay	\$1,800,000.00	\$0.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00
General Service	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$716,131.14	\$668,688.70	\$47,442.44	\$1,069,055.69	\$842,832.27	\$226,223.42
Total Expenditures:	\$24,653,211.32	\$24,469,743.61	\$183,467.71	\$8,422,004.50	\$8,949,254.35	(\$527,249.85)
Other Financing Sources (Uses)						
Other Financing Sources:	\$645,859.20	\$653,967.21	\$8,108.01	\$726,024.20	\$516,669.92	(\$209,354.28)
Other Financing Uses:	\$769,000.00	\$872,363.64	(\$103,363.64)	\$31,999.20	\$23,984.77	\$8,014.43
Total Other Financing Sources (Uses):	(\$123,140.80)	(\$218,396.43)	(\$95,255.63)	\$694,025.00	\$492,685.15	(\$201,339.85)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$652,970.50)	\$1,937,281.68	\$2,590,252.18	\$244,035.00	(\$311,101.49)	(\$555,136.49)
Beginning Fund Balance - Oct. 1:	\$4,189,418.78	\$4,084,728.45	(\$104,690.33)	\$779,687.86	\$780,376.14	\$688.28
Ending Fund Balance - Sept. 30:	\$3,536,448.28	\$6,022,010.13	\$2,485,561.85	\$1,023,722.86	\$469,274.65	(\$554,448.21)

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 Ended September 30, 2024

044 - Macon County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$175,498.32	\$175,498.32	\$0.00	\$560,235.68	\$688,440.68	\$128,205.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,424,800.00	\$2,108,401.67	(\$316,398.33)	\$0.00	\$0.25	\$0.25
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,600,298.32	\$2,283,899.99	(\$316,398.33)	\$560,235.68	\$688,440.93	\$128,205.25
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	\$141,780.00	\$135,141.59	\$6,638.41
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	\$558,954.11	\$0.00	\$558,954.11
Debt Service	\$1,712,609.58	\$1,656,669.32	\$55,940.26	\$421,713.72	\$436,428.43	(\$14,714.71)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,712,609.58	\$1,656,669.32	\$55,940.26	\$1,122,447.83	\$571,570.02	\$550,877.81
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,541,197.26	\$1,766,957.57	\$225,760.31	\$235,568.76	\$231,236.72	(\$4,332.04)
Other Financing Uses:	\$2,197,766.02	\$2,165,601.63	\$32,164.39	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$656,568.76)	(\$398,644.06)	\$257,924.70	\$235,568.76	\$231,236.72	(\$4,332.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$231,119.98	\$228,586.61	(\$2,533.37)	(\$326,843.39)	\$348,107.63	\$674,751.02
Beginning Fund Balance - Oct. 1:	\$1,171,285.72	\$1,171,285.72	\$0.00	\$635,870.68	\$635,870.68	\$0.00
Ending Fund Balance - Sept. 30:	\$1,402,405.70	\$1,399,872.33	(\$2,533.37)	\$309,227.29	\$983,978.31	\$674,751.02

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 Ended September 30, 2024

044 - Macon County Schools

Description	EXPENDABLE TRUST		VARIANCE	AND EXPENDABLE TRUST FUNDS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,403,443.62	\$20,561,622.65	\$2,158,179.03
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,779,139.50	\$6,718,827.77	(\$1,060,311.73)
Local Sources	\$169,800.00	\$98,081.95	(\$71,718.05)	\$8,850,147.00	\$10,261,715.68	\$1,411,568.68
Other Sources	\$0.00	\$0.00	\$0.00	\$393,000.00	\$299,146.20	(\$93,853.80)
Total Revenues:	\$169,800.00	\$98,081.95	(\$71,718.05)	\$35,425,730.12	\$37,841,312.30	\$2,415,582.18
Expenditures						
Instructional Services	\$28,350.00	\$14,164.99	\$14,185.01	\$13,040,919.42	\$14,102,751.61	(\$1,061,832.19)
Instructional Support Services	\$126,200.00	\$97,474.59	\$28,725.41	\$6,296,470.05	\$6,394,766.74	(\$98,296.69)
Operation & Maintenance Services	\$450.00	\$473.71	(\$23.71)	\$2,731,809.32	\$3,571,422.16	(\$839,612.84)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$4,084,750.05	\$4,284,631.88	(\$199,881.83)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,628,360.15	\$3,796,659.48	(\$168,299.33)
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,358,954.11	\$0.00	\$2,358,954.11
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,138,823.30	\$2,097,597.75	\$41,225.55
Other Expenditures	\$14,950.00	\$6,114.13	\$8,835.87	\$1,800,136.83	\$1,517,635.10	\$282,501.73
Total Expenditures:	\$169,950.00	\$118,227.42	\$51,722.58	\$36,080,223.23	\$35,765,464.72	\$314,758.51
Other Financing Sources (Uses)						
Other Financing Sources:	\$26,800.00	\$17,204.41	(\$9,595.59)	\$3,175,449.42	\$3,186,035.83	\$10,586.41
Other Financing Uses:	\$30,825.00	\$17,623.27	\$13,201.73	\$3,029,590.22	\$3,079,573.31	(\$49,983.09)
Total Other Financing Sources (Uses):	(\$4,025.00)	(\$418.86)	\$3,606.14	\$145,859.20	\$106,462.52	(\$39,396.68)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$4,175.00)	(\$20,564.33)	(\$16,389.33)	(\$508,633.91)	\$2,182,310.10	\$2,690,944.01
Beginning Fund Balance - Oct. 1:	\$158,650.67	\$115,604.26	(\$43,046.41)	\$6,934,913.71	\$6,787,865.25	(\$147,048.46)
Ending Fund Balance - Sept. 30:	\$154,475.67	\$95,039.93	(\$59,435.74)	\$6,426,279.80	\$8,970,175.35	\$2,543,895.55

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

Pulled from Production

MACON COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
09/01/2024 - 09/30/2024

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$2,530.61	\$13,241.33
ASSOCIATION DUES	\$0.00	\$0.00	\$6,287.14
ATHL/PHYS ED SUPPLY	\$0.00	\$0.00	\$45,462.72
BUILD IMPROV -\$50.00	\$38,875.18	\$0.00	\$0.00
COMPUTER SOFTWARE	\$182.78	\$74,488.44	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$27,459.97
DRUG TESTING SERV	\$500.00	\$0.00	\$0.00
ELECTRICITY	\$1,101.07	\$0.00	\$70,277.78
EX LAND IMPROV-\$50.0	\$31,164.60	\$0.00	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$3,711.93	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,162.46	\$0.00
FOOD SERVICES	\$0.00	\$845.00	\$0.00
FUEL-DIESEL	\$18,537.50	\$0.00	\$6,275.69
FUEL-GASOLINE	\$0.00	\$103.97	\$2,614.56
FURNITURE AND FIXTUR	\$194,512.62	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$2,662.32
IN-STATE	\$15,572.02	\$57,012.93	\$19,973.88
INSTRUCTIONAL EQUIP	\$3,136.33	\$9,349.57	\$7,090.12
INSURANCE SERVICES	\$0.00	\$0.00	\$15,946.86
LEASES	\$0.00	\$643.49	\$4,766.97
LEGAL FEES	\$0.00	\$0.00	\$10,000.00
LIBRARY BOOKS	\$2,513.29	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$257.62	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$436.94	\$68,316.01
MEDICAL/HEALTH SERVI	\$0.00	\$2,074.64	\$0.00
NATURAL GAS	\$438.93	\$0.00	\$5,676.38
NON-CAP COMPUTER HAR	\$0.00	\$5,947.70	\$0.00
NON-INST EQUIPMENT	\$11,002.35	\$4,424.80	\$0.00
NON-INSTR SOFTWARE	\$0.00	\$6,584.25	\$59.99
OFFICE SUPPLIES	\$0.00	\$4,303.08	\$5,095.93
OIL AND LUBRICANTS	\$0.00	\$0.00	\$336.33
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$60,611.82
OTH NONINST SUPPLIES	\$17,400.38	\$0.00	\$7,869.19

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTH TRAVEL AND TRNG	\$0.00	\$0.00	\$664.52
OTH VEHICLE SUPPLIES	\$24,298.90	\$0.00	\$0.00
OTHER DEBT SERVICE	\$0.00	\$0.00	\$4,500.00
OTHER DUES AND FEES	\$553.00	\$0.00	\$2,375.91
OTHER INST SUPPLIES	\$11,504.73	\$0.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$0.00	\$3,113.22
OTHER PURCHASED SERV	\$12,954.03	\$36,820.55	\$94,957.96
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$1,600.00
OUT-OF-STATE	\$2,427.00	\$9,268.35	\$0.00
PUBLIC COLLEGES	\$9,975.00	\$0.00	\$0.00
PURCHASED FOOD	\$0.00	\$84,625.11	\$253.55
REGISTRATION FEES	\$1,947.00	\$0.00	\$2,942.16
SOFTWARE MAINT AGREE	\$0.00	\$10,435.50	\$4,967.04
STAFF TRAINING SUPP	\$0.00	\$18,228.52	\$0.00
STUDENT CLASSRM SUPP	\$53,634.28	\$14,365.43	\$19,877.87
TEACHER	\$0.00	\$374.98	\$0.00
TELEPHONE	\$0.00	\$103.90	\$112,733.89
TESTING SUPPLIES	\$0.00	\$0.00	\$119.98
TEXTBOOKS	\$91,989.51	\$0.00	\$1,905.56
TIRES	\$4,200.00	\$0.00	\$0.00
TRACTORS/MOWERS	\$0.00	\$0.00	\$7,999.57
VEHICLE PARTS	\$6,938.78	\$0.00	\$21,623.99
WATER AND SEWAGE	\$58.55	\$0.00	\$9,654.58
	\$555,417.83	\$349,099.77	\$669,314.79