

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0	1222-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	12,621,082.00	217,900.14	0.00	257,714.00	69,694.00	30,306.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	1,566,410.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		14,187,492.00	217,900.14	0.00	257,714.00	69,694.00	30,306.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	6,328,438.09	180,233.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,125,226.48	37,666.39	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	13,200.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	330,857.99	0.00	0.00	0.00	0.00	28,662.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	189.00
TOTAL INSTRUCTIONAL SERVICES		8,797,722.56	217,900.14	0.00	0.00	0.00	28,851.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,802,554.46	0.00	0.00	171,927.57	53,579.84	0.00
EMPLOYEE BENEFITS	200-299	920,971.91	0.00	0.00	63,968.20	16,114.16	0.00
PURCHASED SERVICES	300-399	66,524.36	0.00	0.00	8,890.29	0.00	1,129.79
MATERIALS & SUPPLIES	400-499	12,875.83	0.00	0.00	12,317.94	0.00	325.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	610.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,802,926.56	0.00	0.00	257,714.00	69,694.00	1,454.79
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	478,358.59	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	228,939.68	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,400.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	31,678.15	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		743,376.42	0.00	0.00	0.00	0.00	0.00

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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0	1222-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	613,588.60	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	202,177.86	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	27,700.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		843,466.46	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0	1222-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	14,187,492.00	217,900.14	0.00	257,714.00	69,694.00	30,306.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1233-0	1235-0	1240-0
REVENUES:							
STATE REVENUES	1000-8999						
FEDERAL REVENUES	1000-2999	450,000.00	255,000.00	3,773.00	85,000.00	4,529.00	41,290.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	450,000.00	255,000.00	3,773.00	85,000.00	4,529.00	41,290.00
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	269,712.98	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	90,287.02	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	7,622.58
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	4,529.00	24,867.42
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	360,000.00	0.00	0.00	0.00	4,529.00	32,490.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	193,092.51	0.00	62,429.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	61,907.49	0.00	22,571.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	6,500.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,773.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	255,000.00	3,773.00	85,000.00	0.00	6,500.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1233-0	1235-0	1240-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1233-0	1235-0	1240-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,300.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	2,300.00
TOTAL EXPENDITURES	1000-9899	360,000.00	255,000.00	3,773.00	85,000.00	4,529.00	41,290.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	90,000.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	90,000.00	0.00	0.00	0.00	0.00	0.00

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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1257-0	1260-0	1262-0	1271-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	1,916.00	0.00	17,177.00	20,000.00	6,110.00	40,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,916.00	0.00	17,177.00	20,000.00	6,110.00	40,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	15,950.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,227.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,600.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,916.00	0.00	0.00	11,948.99	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,916.00	0.00	17,177.00	13,548.99	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	30,397.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	9,602.34
PURCHASED SERVICES	300-399	0.00	0.00	0.00	6,451.01	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	6,110.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	6,451.01	6,110.00	40,000.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

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GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1257-0	1260-0	1262-0	1271-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1257-0	1260-0	1262-0	1271-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,916.00	0.00	17,177.00	20,000.00	6,110.00	40,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	12,746.02	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	12,746.02	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1277-0	1277-1	1279-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	35,370.00	73,200.00	24,333.00	114,000.00	0.00	16,800.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		35,370.00	73,200.00	24,333.00	114,000.00	0.00	16,800.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	14,600.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,123.10
PURCHASED SERVICES	300-399	20,822.96	0.00	11,935.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,033.20	0.00	10,999.96	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		30,856.16	0.00	22,934.96	0.00	0.00	15,723.10
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	60,000.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	12,610.50	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,513.84	0.00	1,398.04	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	589.50	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		4,513.84	73,200.00	1,398.04	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1277-0	1277-1	1279-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	76.90
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	1,076.90
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1277-0	1277-1	1279-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	81,956.52	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	9,324.53	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	20,067.87	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	17,004.96	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,644.46	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	129,998.34	0.00	0.00
TOTAL EXPENDITURES	1000-9899	35,370.00	73,200.00	24,333.00	129,998.34	0.00	16,800.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(15,998.34)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	15,998.34	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1287-1	1310-0	1410-0	1415-0	1416-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	68,428.00	0.00	1,526,125.00	70,456.00	3,500.00	1,925.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		68,428.00	0.00	1,526,125.00	70,456.00	3,500.00	1,925.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,174.78	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,613.81	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,500.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	20,788.59	3,500.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	21,350.68	18,393.56	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,677.67	5,111.84	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,925.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		29,028.35	23,505.40	0.00	0.00	0.00	1,925.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	33,345.54	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	16,321.87	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	49,667.41	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1287-1	1310-0	1410-0	1415-0	1416-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	939,826.34	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	383,943.30	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	94,406.56	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	107,883.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	65.80	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	1,526,125.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1287-1	1310-0	1410-0	1415-0	1416-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	29,028.35	23,505.40	1,526,125.00	70,456.00	3,500.00	1,925.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	39,399.65	(23,505.40)	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	23,505.40	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	39,399.65	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1417-0	1520-0	1540-0	1720-0	1761-0	1764-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	17,500.00	19,427.00	74,264.49	364,599.55	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		17,500.00	19,427.00	74,264.49	364,599.55	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	38,000.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,942.76	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,737.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	28,429.90	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	72,109.70	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,272.20	0.00	1,754.79	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,227.80	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	400.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		17,500.00	0.00	2,154.79	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	54,211.60	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	44,300.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	98,511.60	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1417-0	1520-0	1540-0	1720-0	1761-0	1764-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1417-0	1520-0	1540-0	1720-0	1761-0	1764-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	273,149.06	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	98,873.27	0.00	0.00
PURCHASED SERVICES	300-399	0.00	19,427.00	0.00	8,423.90	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	15,586.22	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,600.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	19,427.00	0.00	397,632.45	0.00	0.00
TOTAL EXPENDITURES	1000-9899	17,500.00	19,427.00	74,264.49	397,632.45	98,511.60	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(33,032.90)	(98,511.60)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	1,779,500.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(33,032.90)	1,680,988.40	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	1768-0	1769-0	1770-0	1771-0	1772-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	1,891,815.00	65,000.00	26,400.00	0.00	0.00	63,249.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,891,815.00	65,000.00	26,400.00	0.00	0.00	63,249.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	15,000.00	0.00	0.00	432.01	0.00
MATERIALS & SUPPLIES	400-499	0.00	47,615.00	0.00	0.00	32,781.16	58,888.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,385.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	65,000.00	0.00	0.00	33,213.17	58,888.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,669.83	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	4,669.83	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	158,119.85	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	291,377.77	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	77,971.87	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		527,469.49	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	1768-0	1769-0	1770-0	1771-0	1772-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	128,073.18	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	33,300.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		161,373.18	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	565,917.87	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	365,562.09	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		931,479.96	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	1768-0	1769-0	1770-0	1771-0	1772-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	21,732.15	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,490.41	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	177.44	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	26,400.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,620,322.63	65,000.00	26,400.00	0.00	37,883.00	58,888.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	271,492.37	0.00	0.00	0.00	(37,883.00)	4,361.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,620,322.63	0.00	0.00	0.00	37,883.00	58,888.00
ENDING FUND BALANCE - SEP 30	(NET)	1,891,815.00	0.00	0.00	0.00	0.00	63,249.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1773-0	1774-0	1775-0	1776-0	1810-0	2130-0
-----		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	54,460.00	10,416.00	66,524.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	54,460.00	10,416.00	66,524.00	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	34,318.27	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	17,347.07	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	696.66	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		52,362.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1773-0	1774-0	1775-0	1776-0	1810-0	2130-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	24,640.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,364.50	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	493.58	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	29,498.08	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1773-0	1774-0	1775-0	1776-0	1810-0	2130-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	17,399.80	6,629.60	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,699.19	1,409.44	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,862.93	2,376.96	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	24,961.92	10,416.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	52,362.00	54,460.00	10,416.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(52,362.00)	0.00	0.00	66,524.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	52,362.00	0.00	0.00	0.00	8,000.00	1,255.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	66,524.00	8,000.00	1,255.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	2241-0	2259-0	2901-0	3210-0	3310-0	4130-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	496.53	120,192.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	496.53	120,192.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	496.53	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	496.53	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	2241-0	2259-0	2901-0	3210-0	3310-0	4130-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	2241-0	2259-0	2901-0	3210-0	3310-0	4130-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	99,009.70	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	18,904.17	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,278.13	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	120,192.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	496.53	120,192.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	6001-0	6531-0	6850-0	6890-0	6940-0	8995-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	49,538.76	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	5,584,309.20	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	133,084.67	0.00	0.00	0.00	0.00	27,302.00
TOTAL REVENUES		5,766,932.63	0.00	0.00	0.00	0.00	27,302.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	624,329.20	2,566.20	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	152,639.81	197.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	63,751.88	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	90,442.89	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	106.01	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		931,269.79	2,763.54	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	10,644.92	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,422.84	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	152,930.21	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	69,286.82	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		243,284.79	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	108,426.18	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	12,505.20	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,140,526.86	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	648,417.32	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,909,875.56	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	6001-0	6531-0	6850-0	6890-0	6940-0	8995-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	62,402.22	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	14,706.71	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,103.66	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,563.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		84,212.59	0.00	0.00	0.00	0.00	4,563.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	273,440.28	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	58,132.96	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,315,941.82	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,511.88	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	56,680.06	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		1,716,707.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	6001-0	6531-0	6850-0	6890-0	6940-0	8995-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	45,639.71	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	12,237.33	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,184.03	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	66,329.48	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		125,390.55	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,010,740.28	2,763.54	0.00	0.00	0.00	4,563.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	752,522.68	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	222,720.56	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	489,021.57	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	486,221.67	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	486,221.67	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,242,414.02	(2,763.54)	0.00	0.00	0.00	22,739.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,235,336.87	0.00	44,059.13	87.92	54,397.89	53,952.69
ENDING FUND BALANCE - SEP 30	(NET)	3,477,750.89	(2,763.54)	44,059.13	87.92	54,397.89	76,691.69

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-11

FUND TYPES					
DESCRIPTION - FUND SOURCE	ACCT#	8996-0	8997-0	9111-0	GOVERNMENTAL - GENERAL (Memo Only)
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REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	18,829,971.71
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	49,538.76
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	7,150,719.20
OTHER REVENUES	8000-8999	13,328.00	13,675.46	0.00	187,390.13
TOTAL REVENUES		13,328.00	13,675.46	0.00	26,217,619.80
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,489,005.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,416,923.71
PURCHASED SERVICES	300-399	0.00	0.00	0.00	137,101.43
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	685,471.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	2,680.01
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	10,731,181.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	3,458,688.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,148,305.02
PURCHASED SERVICES	300-399	0.00	0.00	0.00	262,731.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	117,927.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,010.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	4,988,661.93
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	620,130.31
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	257,766.75
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,357,258.31
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	971,473.24
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	122,271.87
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	3,328,900.48

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-11

FUND TYPES					
DESCRIPTION - FUND SOURCE	ACCT#	8996-0	8997-0	9111-0	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,026,868.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	403,014.51
PURCHASED SERVICES	300-399	0.00	9,297.00	0.00	111,300.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	240,519.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	33,300.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	65.80
TOTAL AUXILIARY SERVICES		0.00	9,297.00	0.00	1,815,068.85
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	888,028.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	260,387.72
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,909,559.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	378,073.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	56,680.06
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	3,492,730.32
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-11

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - FUND SOURCE	ACCT#	8996-0	8997-0	9111-0	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	545,516.54
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	148,938.34
PURCHASED SERVICES	300-399	0.00	0.00	0.00	51,402.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	107,616.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	3,244.46
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	856,718.26
TOTAL EXPENDITURES	1000-9899	0.00	9,297.00	0.00	25,213,261.75
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	752,522.68
OTHER FINANCING SOURCES	9000-9997	0.00	84,940.50	0.00	307,661.06
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	489,021.57
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	84,940.50	0.00	571,162.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	84,940.50	0.00	571,162.17
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	13,328.00	89,318.96	0.00	1,575,520.22
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	15,780.54	2,147.37	6,016,222.80
ENDING FUND BALANCE - SEP 30	(NET)	13,328.00	105,099.50	2,147.37	7,591,743.02

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	1241-0	2120-0	3210-0	3220-0	3290-0	3310-0
-----		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	652,765.85	26,799.36	23,817.42	66,568.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	652,765.85	26,799.36	23,817.42	66,568.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	130,121.37	0.00	19,800.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	49,307.03	0.00	4,017.42	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	24,151.08	0.00	0.00	42,686.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	203,579.48	0.00	23,817.42	42,686.57
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	166,160.86	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	75,159.94	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	72,706.39	0.00	0.00	22,232.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,742.08	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	316,769.27	0.00	0.00	22,232.51
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	1241-0	2120-0	3210-0	3220-0	3290-0	3310-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	80,611.06	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	23,905.93	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	80.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	15,000.00	1,157.26	0.00	1,648.92
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	119,596.99	1,157.26	0.00	1,648.92
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	1241-0	2120-0	3210-0	3220-0	3290-0	3310-0
-----		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	11,148.10	15,000.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,672.01	1,162.20	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	9,479.90	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	12,820.11	25,642.10	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	652,765.85	26,799.36	23,817.42	66,568.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4116-0	4130-0	4160-0	4161-0
-----		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	1,812,033.46	274,482.41	52,334.82	165,738.21	122,339.09	1,219,225.58
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,812,033.46	274,482.41	52,334.82	165,738.21	122,339.09	1,219,225.58
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	869,200.07	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	332,664.61	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	12,000.00	0.00	0.00	0.00	16,630.71	0.00
MATERIALS & SUPPLIES	400-499	58,191.03	0.00	0.00	0.00	18,174.40	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,272,055.71	0.00	0.00	0.00	34,805.11	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	38,352.63	0.00	17,873.07	14,604.40	0.00	0.00
EMPLOYEE BENEFITS	200-299	17,310.28	0.00	6,684.94	2,219.21	0.00	0.00
PURCHASED SERVICES	300-399	32,628.80	97,500.00	0.00	135,166.35	10,563.61	36,944.47
MATERIALS & SUPPLIES	400-499	120,454.15	133,502.00	27,776.81	3,107.14	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		208,745.86	231,002.00	52,334.82	155,097.10	10,563.61	36,944.47
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	53,475.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	20,374.68	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,521.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	599.04	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	76,970.37	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4116-0	4130-0	4160-0	4161-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	7,320.03	0.00	0.00	0.00	0.00	8,660.00
EMPLOYEE BENEFITS	200-299	1,230.50	0.00	0.00	0.00	0.00	1,497.21
PURCHASED SERVICES	300-399	9,624.82	0.00	0.00	0.00	0.00	48,911.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		18,175.35	0.00	0.00	0.00	0.00	59,068.81
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	163,779.14	0.00	0.00	0.00	0.00	141,636.62
EMPLOYEE BENEFITS	200-299	45,483.57	0.00	0.00	0.00	0.00	25,055.98
PURCHASED SERVICES	300-399	2,834.76	0.00	0.00	2,614.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,362.94	0.00	0.00	134.14	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	14,021.21	0.00	0.00	7,892.30	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		230,481.62	0.00	0.00	10,641.11	0.00	166,692.60
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4116-0	4130-0	4160-0	4161-0
-----		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	69,181.86	36,200.77	0.00	0.00	0.00	597,384.74
EMPLOYEE BENEFITS	200-299	13,393.06	7,279.64	0.00	0.00	0.00	103,376.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	131,667.98
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	124,090.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		82,574.92	43,480.41	0.00	0.00	0.00	956,519.70
TOTAL EXPENDITURES	1000-9899	1,812,033.46	274,482.41	52,334.82	165,738.21	122,339.09	1,219,225.58
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	1,651.80
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	1,651.80

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	4296-0	5101-0	6001-0	6010-0	6531-0
-----		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	64,838.00	0.00	1,900,905.45	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	112,690.85	0.00	0.00	1,226,359.75
OTHER REVENUES	8000-8999	0.00	0.00	17,394.60	0.00	0.00	0.00
TOTAL REVENUES		64,838.00	0.00	2,030,990.90	0.00	0.00	1,226,359.75
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	591,355.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	45,425.56
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	636,781.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	27,156.88	0.00	0.00	0.00	0.00	321,232.29
EMPLOYEE BENEFITS	200-299	8,142.26	0.00	0.00	491.01	0.00	24,695.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		35,299.14	0.00	0.00	491.01	0.00	345,927.47
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	82,981.02	0.00	43,079.01
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,973.61	0.00	3,312.71
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	89,954.63	0.00	46,391.72

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	4296-0	5101-0	6001-0	6010-0	6531-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	835,912.21	0.00	0.00	77,040.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	393,939.52	0.00	0.00	5,924.21
PURCHASED SERVICES	300-399	0.00	0.00	24,015.16	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,034,853.66	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	104,368.33	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	2,393,088.88	0.00	0.00	82,964.68
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	75,982.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,574.62
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	681.27	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,827.53	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		2,827.53	0.00	0.00	681.27	0.00	81,556.94
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-4

FUND TYPES			
DESCRIPTION - FUND SOURCE	ACCT#	7101-0	(Memo Only)
-----	-----	-----	-----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	6,381,847.65
LOCAL REVENUES	6000-7999	293,691.14	1,632,741.74
OTHER REVENUES	8000-8999	0.00	17,394.60
TOTAL REVENUES		293,691.14	8,031,983.99
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	1,610,477.37
EMPLOYEE BENEFITS	200-299	0.00	431,414.62
PURCHASED SERVICES	300-399	51,678.46	80,309.17
MATERIALS & SUPPLIES	400-499	81,202.18	224,405.26
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	14,453.62	14,453.62
TOTAL INSTRUCTIONAL SERVICES		147,334.26	2,361,060.04
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	585,380.13
EMPLOYEE BENEFITS	200-299	0.00	134,702.82
PURCHASED SERVICES	300-399	28,600.66	436,342.79
MATERIALS & SUPPLIES	400-499	12,869.59	300,451.77
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	2,771.84	2,771.84
TOTAL INSTRUCTIONAL SUPPORT SERV		44,242.09	1,459,649.35
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	179,535.03
EMPLOYEE BENEFITS	200-299	0.00	30,661.00
PURCHASED SERVICES	300-399	375.00	2,896.65
MATERIALS & SUPPLIES	400-499	3,811.02	4,410.06
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		4,186.02	217,502.74

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	7101-0 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	928,932.71
EMPLOYEE BENEFITS	200-299	0.00	402,591.44
PURCHASED SERVICES	300-399	20,152.96	102,704.54
MATERIALS & SUPPLIES	400-499	0.00	1,034,853.66
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	104,368.33
TOTAL AUXILIARY SERVICES		20,152.96	2,573,450.68
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	462,009.14
EMPLOYEE BENEFITS	200-299	0.00	100,020.10
PURCHASED SERVICES	300-399	0.00	5,529.43
MATERIALS & SUPPLIES	400-499	0.00	5,178.35
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	42,547.22
TOTAL GENERAL ADMIN SERVICES		0.00	615,284.24
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-4

FUND TYPES			
DESCRIPTION - FUND SOURCE	ACCT#	7101-0	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	748,781.68
EMPLOYEE BENEFITS	200-299	0.00	128,411.55
PURCHASED SERVICES	300-399	4,670.02	172,529.23
MATERIALS & SUPPLIES	400-499	37,024.09	161,114.11
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES		41,694.11	1,210,836.57
TOTAL EXPENDITURES	1000-9899	257,609.44	8,437,783.62
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	72,016.54	333,583.72
OTHER FINANCING SOURCES	9000-9997	0.00	0.00
	9910		
TRANSFERS OUT	920-929	83,455.90	83,455.90
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	(11,439.36)	250,127.82
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(11,439.36)	250,127.82
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	24,642.34	(155,671.81)
BEGINNING FUND BALANCE - OCT 1	0300-0399	148,729.44	822,665.47
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	173,371.78	666,993.66

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	6010-0	8410-0	9111-0	9112-0	9115-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	299,568.35	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	2,289,878.24	0.00	70.26	0.00	51,358.59
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	2,289,878.24	299,568.35	70.26	0.00	51,358.59
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-B-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	6010-0	8410-0	9111-0	9112-0	9115-0
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	210,263.17	55,000.00	0.00	0.00
INTEREST	932-932	0.00	68,677.00	89,305.18	437,755.00	0.00	3,933.00
OTHER OBJECTS	300-997	0.00	11,150.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	79,827.00	299,568.35	492,755.00	0.00	3,933.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-C-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	6010-0	8410-0	9111-0	9112-0	9115-0
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	79,827.00	299,568.35	492,755.00	0.00	3,933.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	148,377.97	0.00	492,754.39	0.00	79,076.42
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	2,419,942.91	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(2,271,564.94)	0.00	492,754.39	0.00	79,076.42
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(2,271,564.94)	0.00	492,754.39	0.00	79,076.42
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(61,513.70)	0.00	69.65	0.00	126,502.01
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	153,555.87	0.00	1.00	21.04	1,266,447.12
ENDING FUND BALANCE - SEP 30	(NET)	0.00	92,042.17	0.00	70.65	21.04	1,392,949.13

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-A-2

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9150-0	(Memo Only)
-----	-----	-----	-----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	299,568.35
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	31.37	2,341,338.46
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		31.37	2,640,906.81
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-B-2

FUND TYPES			
DESCRIPTION - FUND SOURCE	ACCT#	9150-0	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	265,263.17
INTEREST	932-932	193,936.26	793,606.44
OTHER OBJECTS	300-997	0.00	11,150.00
TOTAL DEBT SERVICES		193,936.26	1,070,019.61

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-C-2

FUND TYPES			
DESCRIPTION - FUND SOURCE	ACCT#	9150-0	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	193,936.26	1,070,019.61
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	193,936.26	914,145.04
OTHER FINANCING SOURCES	9000-9997	0.00	0.00
	9910		
TRANSFERS OUT	920-929	0.00	2,419,942.91
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	193,936.26	(1,505,797.87)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	193,936.26	(1,505,797.87)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	31.37	65,089.33
BEGINNING FUND BALANCE - OCT 1	0300-0399	1.00	1,420,026.03
ENDING FUND BALANCE - SEP 30	(NET)	32.37	1,485,115.36

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	1321-0	2120-0	2130-0	2210-0	8411-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	219,849.00	0.00	172,423.65	1,203.00	0.00	47,151.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		219,849.00	0.00	172,423.65	1,203.00	0.00	47,151.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	47,151.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,618.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	5,618.00	0.00	0.00	47,151.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-B-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	1321-0	2120-0	2130-0	2210-0	8411-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	173,194.40	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	31,981.30	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		205,175.70	0.00	0.00	0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-C-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	1321-0	2120-0	2130-0	2210-0	8411-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	205,175.70	0.00	5,618.00	0.00	0.00	47,151.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	14,673.30	0.00	166,805.65	1,203.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	243,034.61	128,205.00	607,372.52	5,366.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	257,707.91	128,205.00	774,178.17	6,569.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9110-0	9111-0	9115-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	440,626.65
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	32.19	0.00	0.00	32.19
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		32.19	0.00	0.00	440,658.84
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	47,151.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	5,618.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	52,769.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9110-0	9111-0	9115-0	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	850,000.00	0.00	0.00	1,023,194.40
INTEREST	932-932	149,310.44	0.00	0.00	181,291.74
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		999,310.44	0.00	0.00	1,204,486.14

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9110-0	9111-0	9115-0	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	999,310.44	0.00	0.00	1,257,255.14
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	999,310.44	0.00	0.00	999,310.44
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	999,310.44	0.00	0.00	999,310.44
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	999,310.44	0.00	0.00	999,310.44
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	32.19	0.00	0.00	182,714.14
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.18	0.00	0.00	983,978.31
ENDING FUND BALANCE - SEP 30	(NET)	32.37	0.00	0.00	1,166,692.45

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-A-1

FUND TYPES				
DESCRIPTION - FUND SOURCE	ACCT#	6940-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
-----	-----	-----	-----	-----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	106,215.76	106,215.76
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	106,215.76	106,215.76
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	7,117.07	7,117.07
MATERIALS & SUPPLIES	400-499	0.00	17,403.03	17,403.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,525.21	1,525.21
TOTAL INSTRUCTIONAL SERVICES		0.00	26,045.31	26,045.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	76,314.81	76,314.81
MATERIALS & SUPPLIES	400-499	0.00	19,040.53	19,040.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	125.43	125.43
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	95,480.77	95,480.77
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,500.00	1,500.00
MATERIALS & SUPPLIES	400-499	0.00	654.79	654.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	2,154.79	2,154.79

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	6940-0 -----	7501-0 -----	FIDUCIARY - EXPENDABLE TRUST (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,348.32	1,348.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	1,348.32	1,348.32
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

MACON COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6940-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	125,029.19	125,029.19
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	69,027.75	69,027.75
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00
	9910			
TRANSFERS OUT	920-929	0.00	76,169.25	76,169.25
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	(7,141.50)	(7,141.50)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(7,141.50)	(7,141.50)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(25,954.93)	(25,954.93)
BEGINNING FUND BALANCE - OCT 1	0300-0399	6,689.67	88,350.26	95,039.93
ENDING FUND BALANCE - SEP 30	(NET)	6,689.67	62,395.33	69,085.00