

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

EXHIBIT A-II-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0060	0095
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,635,615.32	594,550.14	1,682,880.79	1,373,231.42	942,045.42
EMPLOYEE BENEFITS	200-299	0.00	809,650.29	195,561.84	583,813.94	443,189.12	298,210.86
PURCHASED SERVICES	300-399	0.00	18,735.76	0.00	2,800.00	18,449.50	2,700.00
MATERIALS & SUPPLIES	400-499	0.00	58,804.84	47,298.17	18,125.69	12,701.35	17,936.13
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	3,522,806.21	837,410.15	2,287,620.42	1,847,571.39	1,260,892.41
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	1,061,827.07	223,104.93	614,884.62	443,416.20	333,132.95
EMPLOYEE BENEFITS	200-299	0.00	345,075.54	73,926.72	204,175.02	144,408.72	110,948.40
PURCHASED SERVICES	300-399	0.00	28,401.29	2,669.88	4,007.67	10,396.66	8,006.73
MATERIALS & SUPPLIES	400-499	0.00	9,609.41	984.62	5,853.39	1,309.45	1,643.75
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 SERVICES		0.00	1,444,913.31	300,686.15	828,920.70	599,531.03	453,731.83
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	171,412.81	29,866.93	65,084.93	75,462.48	60,137.65
EMPLOYEE BENEFITS	200-299	0.00	68,634.77	15,522.11	31,373.58	31,944.33	30,018.24
PURCHASED SERVICES	300-399	0.00	290,743.36	75,762.41	184,803.84	312,972.70	80,158.96
MATERIALS & SUPPLIES	400-499	0.00	32,412.00	8,270.92	122,592.37	89,963.82	7,384.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	77,990.26	0.00	0.00	38,650.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	641,193.20	129,422.37	403,854.72	548,993.33	177,699.39

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

EXHIBIT A-II-I-B-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0060	0095
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	16,550.46	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	12,565.60	0.00
PURCHASED SERVICES	300-399	0.00	0.00	700.44	1,300.00	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	700.44	1,300.00	29,116.06	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	258.44	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	746.94	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 ADMINISTRATIVE SERVICES		0.00	258.44	0.00	0.00	746.94	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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0060	0095
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	52,090.73	167,939.47	65,273.58	26,621.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	19,748.47	61,472.37	22,566.31	5,856.21
PURCHASED SERVICES	300-399	0.00	0.00	720.95	9,196.20	806.75	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,583.55	8,475.30	32,280.23	12,952.06	8,108.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,200.00	400.00	0.00
TOTAL OTHER EXPENDITURES		0.00	5,583.55	81,035.45	272,088.27	101,998.70	40,586.03
TOTAL EXPENDITURES	1000-9899	0.00	5,614,754.71	1,349,254.56	3,793,784.11	3,127,957.45	1,932,909.66
OTHER FUND USES							
	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 OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,614,754.71	1,349,254.56	3,793,784.11	3,127,957.45	1,932,909.66

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

EXHIBIT A-II-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0100	6000	8100	8110	8210	8220
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	100,449.31	115,845.50	44,387.14	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	30,570.02	28,881.51	27,046.13	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	10,918.54	66,339.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	119,538.75	401,130.83	9,935.96	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	2,385.00	295.01	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		131,019.33	277,569.30	539,198.11	9,935.96	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,023.29	104,976.80	0.00	0.00	442,193.54	114,855.38
EMPLOYEE BENEFITS	200-299	424.78	33,255.27	0.00	0.00	166,443.35	34,311.66
PURCHASED SERVICES	300-399	500.00	15,045.38	3,005.32	0.00	114,463.65	38,077.94
MATERIALS & SUPPLIES	400-499	0.00	526.79	325.00	0.00	95,146.92	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	400.00	0.00	0.00	610.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,948.07	154,204.24	3,330.32	0.00	818,857.46	187,244.98
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	29,683.06	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	16,203.13	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,296.93	31,330.86	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,122.47	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,296.93	79,339.52	0.00	0.00	0.00	0.00

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

EXHIBIT A-II-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0100	6000	8100	8110	8210	8220
-----		-----	-----	-----	-----	-----	-----
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8310	8320	8410	8610
-----	-----	-----	-----	-----	-----	-----	-----
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	25,418.55	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,762.06	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	589.50	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 SERVICES		33,180.61	0.00	0.00	589.50	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	139,353.92	23,521.45	25,607.08	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	56,811.22	4,564.40	2,694.97	0.00	0.00
PURCHASED SERVICES	300-399	559.13	272,232.79	6,815.00	44,219.30	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	194,195.78	22,017.15	424,604.58	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,846.61	0.00	3,785.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		559.13	664,440.32	56,918.00	500,910.93	0.00	0.00

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

EXHIBIT A-II-I-B-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8310	8320	8410	8610
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,010,318.10	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	390,448.91	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	109,300.36	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	240,519.18	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	33,300.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	65.80	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,783,952.35	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	46,784.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	19,038.28	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	648,191.38
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	8,400.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	65,822.32	0.00	0.00	656,591.38
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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-4

FUND TYPES							GOVERNMENTAL - GENERAL	
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8640	9700	(Memo Only)		
-----		-----	-----	-----	-----	-----		
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	7,489,005.04		
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,416,923.71		
PURCHASED SERVICES	300-399	17,158.63	0.00	0.00	0.00	137,101.43		
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	685,471.72		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	2,680.01		
TOTAL INSTRUCTIONAL SERVICES		17,158.63	0.00	0.00	0.00	10,731,181.91		
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	92,855.14	0.00	0.00	0.00	3,458,688.47		
EMPLOYEE BENEFITS	200-299	27,573.50	0.00	0.00	0.00	1,148,305.02		
PURCHASED SERVICES	300-399	38,156.50	0.00	0.00	0.00	262,731.02		
MATERIALS & SUPPLIES	400-499	1,938.59	0.00	0.00	0.00	117,927.42		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,010.00		
TOTAL INSTRUCTIONAL SUPPORT SERVICES		160,523.73	0.00	0.00	0.00	4,988,661.93		
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	620,130.31		
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	257,766.75		
PURCHASED SERVICES	300-399	51,347.24	0.00	0.00	0.00	1,357,242.52		
MATERIALS & SUPPLIES	400-499	67,909.61	0.00	0.00	0.00	971,473.24		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	122,271.87		
TOTAL OPERATION & MAINTENANCE		119,256.85	0.00	0.00	0.00	3,328,884.69		

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

EXHIBIT A-II-I-B-4

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8640	9700	(Memo Only)
-----		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,026,868.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	403,014.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	111,300.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	240,519.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	33,300.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	65.80
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,815,068.85
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	841,244.84	0.00	0.00	0.00	888,028.88
EMPLOYEE BENEFITS	200-299	241,091.00	0.00	0.00	0.00	260,387.72
PURCHASED SERVICES	300-399	1,258,721.32	576.50	1,323.55	0.00	1,909,559.69
MATERIALS & SUPPLIES	400-499	378,073.97	0.00	0.00	0.00	378,073.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	48,280.06	0.00	0.00	0.00	56,680.06
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,767,411.19	576.50	1,323.55	0.00	3,492,730.32
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-4

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8640	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	545,516.54
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	148,938.34
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	51,402.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	107,616.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,244.46
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	856,718.26
TOTAL EXPENDITURES	1000-9899	3,064,350.40	576.50	1,323.55	0.00	25,213,245.96
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	409,945.15	0.00	0.00	79,076.42	489,021.57
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00 409,945.15	0.00 0.00	0.00 0.00	0.00 79,076.42	0.00 489,021.57
TOTAL EXPEND & OTHER FUND USES	(NET)	3,474,295.55	576.50	1,323.55	79,076.42	25,702,267.53

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

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	658,007.38	114,798.95	282,394.16	0.00	289,555.19
EMPLOYEE BENEFITS	200-299	0.00	193,677.64	29,444.24	67,077.34	0.00	74,661.41
PURCHASED SERVICES	300-399	0.00	41,747.31	0.00	1,797.23	0.00	19,913.92
MATERIALS & SUPPLIES	400-499	0.00	119,529.13	2,414.69	8,757.23	0.00	22,685.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,004.48	139.00	439.00	0.00	5,666.14
TOTAL INSTRUCTIONAL SERVICES		0.00	1,020,965.94	146,796.88	360,464.96	0.00	412,481.72
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	174,809.26	22,003.77	115,687.52	0.00	46,988.85
EMPLOYEE BENEFITS	200-299	0.00	51,657.32	1,691.79	35,835.78	0.00	3,613.45
PURCHASED SERVICES	300-399	0.00	78,152.72	17,125.15	39,684.77	0.00	38,281.70
MATERIALS & SUPPLIES	400-499	0.00	182,427.63	31,001.37	11,615.50	0.00	18,986.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,657.32	217.23	400.67	0.00	224.71
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	488,704.25	72,039.31	203,224.24	0.00	108,095.40
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	9,270.54	2,512.83	4,700.31	0.00	4,744.08
EMPLOYEE BENEFITS	200-299	0.00	712.90	193.23	361.45	0.00	364.81
PURCHASED SERVICES	300-399	0.00	375.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	132.77	627.57	120.99	0.00	1,904.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	10,491.21	3,333.63	5,182.75	0.00	7,013.62

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

EXHIBIT A-II-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	314,969.21	86,003.80	187,690.38	0.00	148,767.09
EMPLOYEE BENEFITS	200-299	0.00	137,647.86	36,826.14	89,350.91	0.00	64,891.16
PURCHASED SERVICES	300-399	0.00	39,276.86	14,651.35	19,615.99	0.00	24,662.26
MATERIALS & SUPPLIES	400-499	0.00	333,010.73	71,386.88	271,020.44	0.00	160,372.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	35,558.68	10,284.72	22,656.60	0.00	17,030.81
TOTAL AUXILIARY SERVICES		0.00	860,463.34	219,152.89	590,334.32	0.00	415,723.88
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	42,056.01	33,307.29	33,136.66	0.00	33,136.66
EMPLOYEE BENEFITS	200-299	0.00	7,562.13	5,800.88	5,956.11	0.00	5,736.86
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 ADMINISTRATIVE SERVICES		0.00	49,618.14	39,108.17	39,092.77	0.00	38,873.52
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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	144,855.51	202,361.09	183,756.39	0.00	131,389.08
EMPLOYEE BENEFITS	200-299	0.00	27,265.16	29,646.61	34,674.14	0.00	22,671.90
PURCHASED SERVICES	300-399	0.00	36,465.58	35,605.63	14,709.79	0.00	49,557.00
MATERIALS & SUPPLIES	400-499	0.00	39,574.55	31,126.32	8,190.60	0.00	72,493.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	248,160.80	298,739.65	241,330.92	0.00	276,111.09
TOTAL EXPENDITURES	1000-9899	0.00	2,678,403.68	779,170.53	1,439,629.96	0.00	1,258,299.23
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	24,056.47	4,451.45	1,790.39	0.00	10,093.80
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	24,056.47	4,451.45	1,790.39	0.00	10,093.80
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	2,702,460.15	783,621.98	1,441,420.35	0.00	1,268,393.03

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

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0095	0100	0110	6000	8100	8210
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	235,229.15	3,137.19	0.00	18,028.68	9,326.67	0.00
EMPLOYEE BENEFITS	200-299	64,206.12	241.25	0.00	1,386.39	720.23	0.00
PURCHASED SERVICES	300-399	220.00	0.00	0.00	0.00	16,630.71	0.00
MATERIALS & SUPPLIES	400-499	13,048.08	0.00	0.00	33,819.99	24,151.08	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	205.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		312,908.35	3,378.44	0.00	53,235.06	50,828.69	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	32,938.57	0.00	0.00	5,043.49	0.00	151,740.06
EMPLOYEE BENEFITS	200-299	2,531.77	0.00	0.00	387.83	0.00	35,108.57
PURCHASED SERVICES	300-399	36,664.58	0.00	0.00	0.00	0.00	71,113.90
MATERIALS & SUPPLIES	400-499	6,251.54	0.00	0.00	0.00	0.00	47,061.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	271.91	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		78,658.37	0.00	0.00	5,431.32	0.00	305,024.43
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	4,550.53	0.00	0.00	2,187.48	0.00	0.00
EMPLOYEE BENEFITS	200-299	349.93	0.00	0.00	168.22	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,024.96	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,925.42	0.00	0.00	2,355.70	0.00	0.00

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

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0095	0100	0110	6000	8100	8210
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	143,683.40	500.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	70,131.15	105.62	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,498.08	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	199,063.05	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	18,837.52	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		436,213.20	605.66	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0095	0100	0110	6000	8100	8210
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	60,271.51	0.00	0.00	0.00	26,148.10	0.00
EMPLOYEE BENEFITS	200-299	11,319.53	0.00	0.00	0.00	2,834.21	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	9,479.90	0.00
MATERIALS & SUPPLIES	400-499	9,729.53	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		81,320.57	0.00	0.00	0.00	38,462.21	0.00
TOTAL EXPENDITURES	1000-9899	915,025.91	3,984.10	0.00	61,022.08	89,290.90	305,024.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	12,014.90	31,048.89	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 12,014.90	0.00 31,048.89	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	927,040.81	35,032.99	0.00	61,022.08	89,290.90	305,024.43

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

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8300	8310	8320	8410
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	25,719.96	3,457.42	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,073.52	265.87	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	155,319.97	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,107.14	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 SERVICES		187,220.59	3,723.29	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	10,786.42	57,801.82	82,981.02	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	829.44	20,707.41	6,973.61	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,521.65	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	599.04	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	11,615.86	81,629.92	89,954.63	0.00

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

EXHIBIT A-II-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8300	8310	8320	8410
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	47,318.79
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,638.60
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	50,957.39
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	3,785.42	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	291.09	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 ADMINISTRATIVE SERVICES		0.00	0.00	0.00	4,076.51	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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		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 REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8300	8310	8320	8410
-----		-----	-----	-----	-----	-----	-----
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	26,711.33	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		26,711.33	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	213,931.92	3,723.29	11,615.86	85,706.43	89,954.63	50,957.39
OTHER FUND USES							
	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 OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	213,931.92	3,723.29	11,615.86	85,706.43	89,954.63	50,957.39

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

EXHIBIT A-II-II-A-4

FUND TYPES				GOVERNMENTAL - SPECIAL REVENUE
DESCRIPTION - COST CENTER	ACCT #	8600	8620	(Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	1,610,477.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	431,414.62
PURCHASED SERVICES	300-399	0.00	0.00	80,309.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	224,405.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	14,453.62
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	2,361,060.04
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	6,991.23	585,380.13
EMPLOYEE BENEFITS	200-299	0.00	536.92	134,702.82
PURCHASED SERVICES	300-399	0.00	0.00	436,342.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	300,451.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,771.84
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	7,528.15	1,459,649.35
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	179,535.03
EMPLOYEE BENEFITS	200-299	0.00	0.00	30,661.00
PURCHASED SERVICES	300-399	0.00	0.00	2,896.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,410.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	217,502.74

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

EXHIBIT A-II-II-B-4

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	8600	8620	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	928,932.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	402,591.44
PURCHASED SERVICES	300-399	0.00	0.00	102,704.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,034,853.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	104,368.33
TOTAL AUXILIARY SERVICES		0.00	0.00	2,573,450.68
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	316,587.10	462,009.14
EMPLOYEE BENEFITS	200-299	0.00	74,673.03	100,020.10
PURCHASED SERVICES	300-399	2,614.67	2,914.76	5,529.43
MATERIALS & SUPPLIES	400-499	0.00	5,178.35	5,178.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	42,547.22	42,547.22
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,614.67	441,900.46	615,284.24
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 PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	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 SERVICE		0.00	0.00	0.00

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

EXHIBIT A-II-II-C-4

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	8600	8620	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	748,781.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	128,411.55
PURCHASED SERVICES	300-399	0.00	0.00	172,529.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	161,114.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	1,210,836.57
TOTAL EXPENDITURES	1000-9899	2,614.67	449,428.61	8,437,783.62
OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	83,455.90
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	83,455.90
TOTAL EXPEND. & OTHER FUND USES	(NET)	2,614.67	449,428.61	8,521,239.52

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

EXHIBIT A-II-III-A-1

FUND TYPES				GOVERNMENTAL - DEBT SERVICES	
DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200	(Memo Only)
-----	-----	-----	-----	-----	-----
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 SERVICES		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	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	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200	(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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	265,263.17	265,263.17
INTEREST	932-932	0.00	0.00	793,606.44	793,606.44
OTHER OBJECTS	300-997	0.00	0.00	11,150.00	11,150.00
TOTAL DEBT SERVICE		0.00	0.00	1,070,019.61	1,070,019.61

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

EXHIBIT A-II-III-C-1

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200	(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	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,070,019.61	1,070,019.61
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	733,941.82	1,686,001.09	2,419,942.91
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	733,941.82	1,686,001.09	2,419,942.91
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	733,941.82	2,756,020.70	3,489,962.52

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

EXHIBIT A-II-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				TOTAL	
DESCRIPTION - COST CENTER	ACCT #	0000	0010	8410	8620	9200	(Memo Only)
REVENUES	1000-8999						
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 SERVICES		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	47,151.00	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	600-977	0.00	5,618.00	0.00	0.00	0.00	5,618.00
TOTAL OPERATION & MAINTENANCE		0.00	5,618.00	0.00	47,151.00	0.00	52,769.00

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

EXHIBIT A-II-IV-B-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					TOTAL
DESCRIPTION - COST CENTER	ACCT #	0000	0010	8410	8620	9200	(Memo Only)
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	173,194.40	0.00	850,000.00	1,023,194.40
INTEREST	932-932	0.00	0.00	31,981.30	0.00	149,310.44	181,291.74
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	205,175.70	0.00	999,310.44	1,204,486.14

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

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-C-1
DESCRIPTION - COST CENTER	ACCT #	0000	0010	8410	8620	9200	TOTAL (Memo Only)
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	600-977	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	5,618.00	205,175.70	47,151.00	999,310.44	1,257,255.14
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,618.00	205,175.70	47,151.00	999,310.44	1,257,255.14

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

EXHIBIT A-II-VIII-A-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
-----	-----	-----	-----	-----	-----	-----	-----
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	2,546.82	0.00	4,045.25	0.00	525.00
MATERIALS & SUPPLIES	400-499	0.00	15,247.76	0.00	1,174.70	0.00	980.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	118.75	367.46	900.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	17,913.33	367.46	6,119.95	0.00	1,505.57
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	42,923.34	4,370.24	10,733.64	0.00	14,823.52
MATERIALS & SUPPLIES	400-499	0.00	10,802.55	192.50	1,503.14	0.00	6,412.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	110.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	53,725.89	4,672.74	12,236.78	0.00	21,235.86
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	1,500.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	59.88	266.90	0.00	0.00	328.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	59.88	1,766.90	0.00	0.00	328.01

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

EXHIBIT A-II-VIII-B-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
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	1,348.32	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	1,348.32	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-II-VIII-C-1

FUND TYPES			FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0025	0040	0060
-----	-----	-----	-----	-----	-----	-----	-----
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	600-977	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	73,047.42	6,807.10	18,356.73	0.00	23,069.44
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	12,748.42	344.00	2,542.76	0.00	7,149.56
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	12,748.42	344.00	2,542.76	0.00	7,149.56
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	85,795.84	7,151.10	20,899.49	0.00	30,219.00

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

EXHIBIT A-II-VIII-A-2

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	0095	0100	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
-----	-----	-----	-----	-----
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	0.00	7,117.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	17,403.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	139.00	0.00	1,525.21
TOTAL INSTRUCTIONAL SERVICES		139.00	0.00	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	3,464.07	0.00	76,314.81
MATERIALS & SUPPLIES	400-499	130.00	0.00	19,040.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	15.43	0.00	125.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		3,609.50	0.00	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	0.00	1,500.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	654.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,154.79

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

EXHIBIT A-II-VIII-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0095	0100	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	0.00	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	0.00	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	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 SERVICE		0.00	0.00	0.00

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

EXHIBIT A-II-VIII-C-2

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	0095	0100	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
-----	-----	-----	-----	-----
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	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
 TOTAL EXPENDITURES	 1000-9899	 3,748.50	 0.00	 125,029.19
 OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	3,381.72	50,002.79	76,169.25
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	3,381.72	50,002.79	76,169.25
 TOTAL EXPEND & OTHER FUND USES	 (NET)	 7,130.22	 50,002.79	 201,198.44