

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

EXHIBIT A-III-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1700	1810
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	281,123.42	2,880,015.97	2,501,057.12	182,260.56	18,151.94	2,375.76
EMPLOYEE BENEFITS	200-299	99,521.16	961,558.48	828,288.26	46,655.08	6,246.75	1,282.04
PURCHASED SERVICES	300-399	0.00	12,800.00	14,586.26	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	91,411.69	44,280.79	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		380,644.58	3,945,786.14	3,388,212.43	228,915.64	24,398.69	3,657.80
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	39,682.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	17,461.22
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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	57,143.68

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

EXHIBIT A-III-I-B-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1700	1810
-----		-----	-----	-----	-----	-----	-----
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1700	1810
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	380,644.58	3,945,786.14	3,388,212.43	228,915.64	24,398.69	60,801.48
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 EXPENDITURES, OTHER FUND USES	(NET)	380,644.58	3,945,786.14	3,388,212.43	228,915.64	24,398.69	60,801.48

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

EXHIBIT A-III-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1840	1851	2300	2400	2800	2900
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	38,000.04	26,235.20	355,123.37	206,899.93	71,177.30	10,487.50
EMPLOYEE BENEFITS	200-299	2,942.76	9,029.26	124,747.42	72,203.76	24,464.60	967.15
PURCHASED SERVICES	300-399	2,737.00	0.00	0.00	0.00	14,135.00	0.00
MATERIALS & SUPPLIES	400-499	10,058.50	0.00	0.00	0.00	10,999.96	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		53,738.30	35,264.46	479,870.79	279,103.69	120,776.86	11,454.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	104,194.16
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	31,681.47
PURCHASED SERVICES	300-399	1,754.79	0.00	0.00	0.00	1,590.64	65,844.53
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	400.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,154.79	0.00	0.00	0.00	1,590.64	201,720.16
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	600-977	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1840	1851	2300	2400	2800	2900
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	102,162.72
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	48,560.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	700.44
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	11,155.30
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	162,578.86
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	13,976.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	4,230.08
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	195.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	18,401.90
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 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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1840	1851	2300	2400	2800	2900
-----	-----	-----	-----	-----	-----	-----	-----
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	55,893.09	35,264.46	479,870.79	279,103.69	122,367.50	394,155.57
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 EXPENDITURES, OTHER FUND USES	(NET)	55,893.09	35,264.46	479,870.79	279,103.69	122,367.50	394,155.57

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

EXHIBIT A-III-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4300	4400	4500	4502
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	530,607.17	0.00	0.00	0.00	64,527.28
EMPLOYEE BENEFITS	200-299	0.00	175,553.21	0.00	0.00	0.00	11,899.54
PURCHASED SERVICES	300-399	0.00	23,331.54	0.00	2,700.00	21,462.32	0.00
MATERIALS & SUPPLIES	400-499	0.00	141,809.66	0.00	0.00	4,496.50	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,574.00	0.00	0.00	106.01	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	873,875.58	0.00	2,700.00	26,064.83	76,426.82
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	21,109.00	92,855.14	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	6,054.74	27,573.50	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,600.00	12,299.62	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	325.00	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		30,763.74	133,053.26	0.00	0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		0.00	45,886.19	0.00	0.00	0.00	0.00

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

EXHIBIT A-III-I-B-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4300	4400	4500	4502
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	96,634.27	24,640.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	20,686.73	4,364.50	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,793.58	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	117,321.00	30,798.08	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4300	4400	4500	4502
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	156,500.77	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	30,603.47	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,300.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	42,148.36	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	231,552.60	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	30,763.74	1,170,136.03	262,350.68	2,700.00	26,064.83	76,426.82
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 EXPENDITURES, OTHER FUND USES	(NET)	30,763.74	1,170,136.03	262,350.68	2,700.00	26,064.83	76,426.82

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

EXHIBIT A-III-I-A-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4505	4506	4508	4510	4711
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	121,124.52	9,600.00	20,000.00	24,500.00	145,737.96	0.00
EMPLOYEE BENEFITS	200-299	14,627.12	1,947.84	3,360.20	2,087.60	17,771.36	0.00
PURCHASED SERVICES	300-399	0.00	3,600.00	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		135,751.64	15,147.84	23,360.20	26,587.60	163,509.32	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	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 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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4505	4506	4508	4510	4711
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4505	4506	4508	4510	4711
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	374,123.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	114,109.11
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	29,675.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	32,591.18
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	3,244.46
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	553,744.40
TOTAL EXPENDITURES	1000-9899	135,751.64	15,147.84	23,360.20	26,587.60	163,509.32	553,744.40
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 EXPENDITURES, OTHER FUND USES	(NET)	135,751.64	15,147.84	23,360.20	26,587.60	163,509.32	553,744.40

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

EXHIBIT A-III-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8210	8220	8230
-----	-----	-----	-----	-----	-----	-----	-----
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	11,770.12	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	41,749.31	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	382,414.62	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	435,934.05	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	982,795.22	1,079,073.40	1,178,661.55
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	339,783.66	349,377.00	393,834.65
PURCHASED SERVICES	300-399	0.00	0.00	0.00	83,807.10	62,396.00	31,438.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	46,500.73	62,202.30	8,899.39
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 SERVICES		0.00	0.00	0.00	1,453,496.71	1,553,048.70	1,612,833.93
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	600-977	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8210	8220	8230
-----		-----	-----	-----	-----	-----	-----
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8210	8220	8230
-----		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	14,891.92	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,225.76	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,427.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	32,876.58	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		19,427.00	51,994.26	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	19,427.00	51,994.26	435,934.05	1,453,496.71	1,553,048.70	1,612,833.93
OTHER FUND USES							
TRANSFERS OUT	9910						
	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 EXPENDITURES, OTHER FUND USES	(NET)	19,427.00	51,994.26	435,934.05	1,453,496.71	1,553,048.70	1,612,833.93

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

EXHIBIT A-III-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8340	8410	8610	8620
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	48,894.68	501,870.11	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	6,549.39	217,553.01	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	32,550.50	1,276,853.73	47,854.08	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	22,017.15	884,962.74	64,493.35	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	122,271.87	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		110,011.72	3,003,511.46	112,347.43	0.00	0.00	0.00

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

EXHIBIT A-III-I-B-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8340	8410	8610	8620
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	803,431.57	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	329,402.88	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	108,806.78	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	229,363.88	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	33,300.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	65.80	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	1,504,370.91	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	52,500.00	348,407.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	4,037.25	102,035.16
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	668,187.80	24,337.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,856.81
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	32,559.90	5,305.30
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	757,284.95	482,942.34
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8340	8410	8610	8620
-----		-----	-----	-----	-----	-----	-----
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	110,011.72	3,003,511.46	112,347.43	1,504,370.91	757,284.95	482,942.34
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 EXPENDITURES, OTHER FUND USES	(NET)	110,011.72	3,003,511.46	112,347.43	1,504,370.91	757,284.95	482,942.34

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

EXHIBIT A-III-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - PROGRAM	ACCT #	8630	8640	9600	9700	(Memo Only)
REVENUES	1000-8999					
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	0.00	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		0.00	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	0.00	3,458,688.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,148,305.02
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	262,731.02
MATERIALS & SUPPLIES	400-499	0.00	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		0.00	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	0.00	0.00	0.00	0.00	1,357,258.31
MATERIALS & SUPPLIES	400-499	0.00	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		0.00	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-7

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - PROGRAM	ACCT #	8630	8640	9600	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	286,074.97	187,069.12	0.00	0.00	888,028.88
EMPLOYEE BENEFITS	200-299	92,539.82	57,545.41	0.00	0.00	260,387.72
PURCHASED SERVICES	300-399	104,764.52	1,112,270.27	0.00	0.00	1,909,559.69
MATERIALS & SUPPLIES	400-499	8,521.13	366,696.03	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	18,619.86	0.00	0.00	0.00	56,680.06
TOTAL GENERAL ADMINISTRATIVE SERVICES		510,520.30	1,723,580.83	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	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630	8640	9600	GOVERNMENTAL - GENERAL 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	510,520.30	1,723,580.83	0.00	0.00	25,213,261.75
OTHER FUND USES						
9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	489,021.57	489,021.57
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	489,021.57	489,021.57
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	510,520.30	1,723,580.83	0.00	489,021.57	25,702,283.32

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

EXHIBIT A-III-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1750	1810
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	14,565.30	784,581.29	562,670.86	13,119.52	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,120.05	220,588.94	148,835.39	961.71	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,017.23	13,996.75	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	22,770.12	56,542.44	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	763.00	347.14	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		15,685.35	1,030,720.58	782,392.58	14,081.23	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	1.62	635.99	0.00	14,599.71	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	1.62	635.99	0.00	14,599.71	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,977.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	152.06
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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	2,129.47

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

EXHIBIT A-III-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1750	1810
-----		-----	-----	-----	-----	-----	-----
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	115.20	1,324.70	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	115.20	1,324.70	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1664	1750	1810
-----	-----	-----	-----	-----	-----	-----	-----
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	15,685.35	1,030,837.40	784,353.27	14,081.23	14,599.71	2,129.47
OTHER FUND USES							
TRANSFERS OUT	9910						
	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)	15,685.35	1,030,837.40	784,353.27	14,081.23	14,599.71	2,129.47

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

EXHIBIT A-III-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1851	1890	2300	2400	2800	2900
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,158.67	0.00	27,087.30	132,683.46	4,544.20	29,378.53
EMPLOYEE BENEFITS	200-299	89.10	0.00	3,343.01	47,912.57	349.45	5,085.51
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	24,151.08
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		1,247.77	0.00	30,430.31	180,596.03	4,893.65	58,615.12
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	17,873.07	49,967.27	80,912.63	0.00	51,872.64
EMPLOYEE BENEFITS	200-299	0.00	6,684.94	28,497.41	43,949.41	0.00	3,989.02
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	72,706.39
MATERIALS & SUPPLIES	400-499	0.00	27,776.81	0.00	0.00	0.00	2,742.08
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	52,334.82	78,464.68	124,862.04	0.00	131,310.13
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	600-977	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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1851	1890	2300	2400	2800	2900
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	3,771.05
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	289.76
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	4,060.81
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	85,439.89
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	24,276.22
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	80.00
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	15,000.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	124,796.11
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1851	1890	2300	2400	2800	2900
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	11,148.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,672.01
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	12,820.11
TOTAL EXPENDITURES	1000-9899	1,247.77	52,334.82	108,894.99	305,458.07	4,893.65	331,602.28
OTHER FUND USES							
TRANSFERS OUT	9910						
	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)	1,247.77	52,334.82	108,894.99	305,458.07	4,893.65	331,602.28

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

EXHIBIT A-III-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4200	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	40,688.24	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,128.89	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	47,664.48
MATERIALS & SUPPLIES	400-499	0.00	42,686.57	0.00	0.00	1,673.84	76,581.21
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	12,843.48
TOTAL INSTRUCTIONAL SERVICES		0.00	86,503.70	0.00	0.00	1,673.84	137,089.17
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,163.59	6,991.23	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	166.38	536.92	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	22,232.51	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	709.90
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		2,329.97	29,760.66	0.00	0.00	0.00	709.90
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	2,187.48	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	168.22	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 OPERATION & MAINTENANCE		0.00	2,355.70	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4200	4300	4400	4500
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,980.03	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,727.71	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	58,536.42	0.00	18,713.06
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	77,244.16	0.00	18,713.06
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	1,648.92	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,648.92	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	3600	3800	4200	4300	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	292,514.35	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	50,548.80	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	26,711.33	66,354.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	28,959.07	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	26,711.33	438,376.26	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,978.89	118,620.06	26,711.33	515,620.42	1,673.84	156,512.13
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	651.42
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	651.42
TOTAL EXPEND. OTHER FUND USES	(NET)	3,978.89	118,620.06	26,711.33	515,620.42	1,673.84	157,163.55

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

EXHIBIT A-III-II-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712	4800	5100	8100
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	16,630.71
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	500.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		500.00	0.00	0.00	0.00	0.00	16,630.71
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	12,792.63	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	12,792.63	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	600-977	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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712	4800	5100	8100
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	1,157.26	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,157.26	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712	4800	5100	8100
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	19,866.21	15,000.00	410,253.02	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,527.68	1,162.20	73,500.86	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	9,479.90	65,313.94	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	95,130.95	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	21,393.89	25,642.10	644,198.77	0.00	0.00
TOTAL EXPENDITURES	1000-9899	500.00	21,393.89	26,799.36	644,198.77	12,792.63	16,630.71
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	0.00	0.00	0.00	0.00	0.00	0.00
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)	500.00	21,393.89	26,799.36	644,198.77	12,792.63	16,630.71

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

EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	8310	8320	8410
-----	-----	-----	-----	-----	-----	-----	-----
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	180,090.18	101,895.52	93,614.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	34,263.79	9,421.46	7,193.49	0.00	0.00	0.00
PURCHASED SERVICES	300-399	24,107.48	316,554.11	742.30	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,815.21	232,808.74	2,569.08	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	310.00	0.00	2,461.84	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		244,586.66	660,679.83	106,580.71	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	58,326.34	117,043.80	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	20,747.75	9,592.97	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,521.65	375.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	599.04	3,811.02	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	0.00	82,194.78	130,822.79	0.00

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

EXHIBIT A-III-II-B-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	8310	8320	8410
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	45,330.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,485.98
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	48,816.92
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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	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	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	244,586.66	660,679.83	106,580.71	82,194.78	130,822.79	48,816.92
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	0.00	0.00	0.00	0.00	0.00	0.00
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)	244,586.66	660,679.83	106,580.71	82,194.78	130,822.79	48,816.92

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

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8420	8600	8620	8630	8640	9600
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	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 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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8420	8600	8620	8630	8640	9600
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	863,850.69	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	396,087.99	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	24,015.16	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,034,853.66	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	104,368.33	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		2,423,175.83	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	341,744.23	21,037.99	13,787.03	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	73,067.06	1,616.61	1,060.21	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,834.76	0.00	2,614.67	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,044.21	0.00	134.14	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	10,719.83	14,021.21	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	10,719.83	436,711.47	22,654.60	17,596.05	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8420	8600	8620	8630	8640	9600
-----		-----	-----	-----	-----	-----	-----
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	4,670.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	37,024.09
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	41,694.11
TOTAL EXPENDITURES	1000-9899	2,423,175.83	10,719.83	436,711.47	22,654.60	17,596.05	41,694.11
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)	2,423,175.83	10,719.83	436,711.47	22,654.60	17,596.05	41,694.11

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

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
REVENUES	1000-8999		
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	0.00	80,309.17
MATERIALS & SUPPLIES	400-499	0.00	224,405.26
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	14,453.62
TOTAL INSTRUCTIONAL SERVICES		0.00	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	0.00	436,342.79
MATERIALS & SUPPLIES	400-499	0.00	300,451.77
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,771.84
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	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	0.00	2,896.65
MATERIALS & SUPPLIES	400-499	0.00	4,410.06
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	217,502.74

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

EXHIBIT A-III-II-B-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(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	0.00	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		0.00	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

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

EXHIBIT A-III-II-C-7

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9700	(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	0.00	172,529.23
MATERIALS & SUPPLIES	400-499	0.00	161,114.11
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	1,210,836.57
 TOTAL EXPENDITURES	 1000-9899	 0.00	 8,437,783.62
 OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	82,804.48	83,455.90
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	82,804.48	83,455.90
 TOTAL EXPEND. OTHER FUND USES	 (NET)	 82,804.48	 8,521,239.52

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

EXHIBIT A-III-III-A-1

FUND TYPES				
DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (Memo Only)
-----	-----	-----	-----	-----
REVENUES	1000-8999			
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	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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00
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	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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00

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

EXHIBIT A-III-III-B-1

FUND TYPES				
DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (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	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 AUXILIARY SERVICES		0.00	0.00	0.00
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	265,263.17	0.00	265,263.17
INTEREST	932-932	793,606.44	0.00	793,606.44
OTHER OBJECTS	300-997	11,150.00	0.00	11,150.00
TOTAL DEBT SERVICE		1,070,019.61	0.00	1,070,019.61

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

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (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	 1,070,019.61	 0.00	 1,070,019.61
 OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	2,419,942.91	2,419,942.91
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	2,419,942.91	2,419,942.91
 TOTAL EXPEND, OTHER FUND USES	 (NET)	 1,070,019.61	 2,419,942.91	 3,489,962.52

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

EXHIBIT A-III-IV-A-1

FUND TYPES					
DESCRIPTION - PROGRAM	ACCT #	8320	8410	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	47,151.00	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	600-977	5,618.00	0.00	0.00	5,618.00
TOTAL OPERATION & MAINTENANCE		52,769.00	0.00	0.00	52,769.00

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

EXHIBIT A-III-IV-B-1

FUND TYPES				GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - PROGRAM	ACCT #	8320	8410	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	80,773.55	942,420.85	1,023,194.40
INTEREST	932-932	0.00	20,118.42	161,173.32	181,291.74
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	100,891.97	1,103,594.17	1,204,486.14

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

EXHIBIT A-III-IV-C-1

FUND TYPES					
DESCRIPTION - PROGRAM	ACCT #	8320	8410	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	 52,769.00	 100,891.97	 1,103,594.17	 1,257,255.14
OTHER FUND USES					
	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 OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00
 TOTAL EXPENDITURES, OTHER FUND USES	 (NET)	 52,769.00	 100,891.97	 1,103,594.17	 1,257,255.14

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

EXHIBIT A-III-VIII-A-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1200	1500	4400	4500	8210	8230
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	4,045.25	3,013.13	0.00	58.69	0.00	0.00
MATERIALS & SUPPLIES	400-499	737.43	3,503.69	1,236.27	11,925.64	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,406.46	0.00	0.00	118.75	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		6,189.14	6,516.82	1,236.27	12,103.08	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	76,290.91	23.90
MATERIALS & SUPPLIES	400-499	0.00	1,673.60	0.00	0.00	16,888.46	478.47
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	125.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,673.60	0.00	0.00	93,179.37	627.80
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	600-977	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
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1200	1500	4400	4500	8210	8230
-----		-----	-----	-----	-----	-----	-----
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	1,348.32	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	1,348.32	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	8330	9600	9700	(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
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	7,117.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	17,403.03
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	1,525.21
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	26,045.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
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	76,314.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	19,040.53
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	125.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	95,480.77
OPERATION & MAINTENANCE	3000-3999					
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	1,500.00	0.00	0.00	1,500.00
MATERIALS & SUPPLIES	400-499	654.79	0.00	0.00	0.00	654.79
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	0.00
TOTAL OPERATION & MAINTENANCE		654.79	1,500.00	0.00	0.00	2,154.79

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

EXHIBIT A-III-VIII-B-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8320	8330	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
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	1,348.32
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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,348.32
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
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 GENERAL ADMINISTRATIVE SERVICES		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
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
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1200	1500	4400	4500	8210	8230
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	4,045.25	3,013.13	0.00	58.69	0.00	0.00
MATERIALS & SUPPLIES	400-499	737.43	3,503.69	1,236.27	11,925.64	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,406.46	0.00	0.00	118.75	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		6,189.14	6,516.82	1,236.27	12,103.08	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	76,290.91	23.90
MATERIALS & SUPPLIES	400-499	0.00	1,673.60	0.00	0.00	16,888.46	478.47
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	125.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,673.60	0.00	0.00	93,179.37	627.80
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	600-977	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
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1200	1500	4400	4500	8210	8230
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	1,348.32	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	1,348.32	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1200	1500	4400	4500	8210	8230
-----	-----	-----	-----	-----	-----	-----	-----
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	6,189.14	8,190.42	1,236.27	13,451.40	93,179.37	627.80
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 EXPENDITURES, OTHER FUND USES	(NET)	6,189.14	8,190.42	1,236.27	13,451.40	93,179.37	627.80

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

EXHIBIT A-III-VIII-A-2

FUND TYPES					FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - PROGRAM	ACCT #	8320	8330	9600	9700	(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
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	7,117.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	17,403.03
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	1,525.21
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	26,045.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
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	76,314.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	19,040.53
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	125.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	95,480.77
OPERATION & MAINTENANCE	3000-3999					
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	1,500.00	0.00	0.00	1,500.00
MATERIALS & SUPPLIES	400-499	654.79	0.00	0.00	0.00	654.79
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	0.00
TOTAL OPERATION & MAINTENANCE		654.79	1,500.00	0.00	0.00	2,154.79

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

EXHIBIT A-III-VIII-B-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8320	8330	9600	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999					
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	1,348.32
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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,348.32
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
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 GENERAL ADMINISTRATIVE SERVICES		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
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
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8320	8330	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
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	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	654.79	1,500.00	0.00	0.00	125,029.19
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	76,169.25	76,169.25
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	76,169.25	76,169.25
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	654.79	1,500.00	0.00	76,169.25	201,198.44