

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	44,093,836.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,890,750.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		47,984,586.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	25,329,568.57	0.00	0.00	0.00	0.00	11,794.28
EMPLOYEE BENEFITS	200-299	9,944,338.56	0.00	0.00	0.00	0.00	939.09
PURCHASED SERVICES	300-399	68,944.06	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	297,926.03	0.00	0.00	64,960.00	0.00	7,266.63
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		35,640,777.22	0.00	0.00	64,960.00	0.00	20,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	6,875,923.75	216,282.50	20,241.96	0.00	294,113.83	0.00
EMPLOYEE BENEFITS	200-299	2,586,116.00	112,374.50	6,141.52	0.00	106,649.16	0.00
PURCHASED SERVICES	300-399	2,758.64	0.00	762.52	2,758.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	512.01	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		9,464,798.39	328,657.00	27,146.00	2,758.00	401,275.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,293,540.60	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	664,236.63	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,039.93	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,958,817.16	0.00	0.00	0.00	0.00	0.00



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	206,533.50	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	95,170.94	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	453.51	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		302,157.95	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	47,984,586.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00





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EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1250-0	1252-0	1275-0	1279-0	1280-0	1282-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	31,622.00	6,959.00	13,464.00	0.00	24,225.00	6,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	(1,408.26)	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(1,408.26)	0.00	0.00







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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1283-0	1283-1	1310-0	1410-0	1520-0	1720-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	9,880.16	51,223.84
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,493.84	26,661.95
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	1,244.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,794.43
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	1,336.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	13,374.00	85,260.81
TOTAL EXPENDITURES	1000-9899	6,000.00	0.00	4,336,445.00	217,940.00	13,374.00	85,260.81
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	10,098.14
BEGINNING FUND BALANCE - OCT 1	0300-0399	82.50	(82.50)	0.00	0.00	0.00	(241.62)
ENDING FUND BALANCE - SEP 30	(NET)	82.50	(82.50)	0.00	(0.00)	0.00	9,856.52





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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1760-0	1810-0	1815-0	2130-0	2240-0	2254-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	100,593.78	19,200.00	0.00	134,285.63	177,180.81
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	17,609.55	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(17,609.55)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(17,609.55)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(15,609.55)	0.00	0.00	6,689.00	0.00	(94,434.88)
BEGINNING FUND BALANCE - OCT 1	0300-0399	253,237.24	0.00	0.00	19,962.00	0.00	351,056.00
ENDING FUND BALANCE - SEP 30	(NET)	237,627.69	0.00	0.00	26,651.00	0.00	256,621.12

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EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	123,365.05	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	3,454.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	8,848,819.62	4,181,406.67	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	17,931.60	0.00	0.00	0.00
TOTAL REVENUES		123,365.05	0.00	8,870,205.22	4,181,406.67	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	90,000.00	0.00	1,216,346.49	0.00	0.00	1,103.81
EMPLOYEE BENEFITS	200-299	17,234.94	0.00	326,806.02	0.00	0.00	85.66
PURCHASED SERVICES	300-399	0.00	0.00	12,507.78	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	477,001.33	0.00	0.00	12,100.41
CAPITAL OUTLAY	500-599	0.00	0.00	80,584.98	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		107,234.94	0.00	2,113,246.60	0.00	0.00	13,289.88
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	20,000.00	0.00	537,370.21	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,727.77	0.00	197,073.59	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	374,187.39	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	70,761.41	0.00	0.00	878.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	8,869.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		23,727.77	0.00	1,188,261.60	0.00	0.00	878.52
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	775,162.53	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	285,361.43	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	877,028.85	2,144,766.16	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	729,961.91	0.00	0.00	6,378.06
CAPITAL OUTLAY	500-599	0.00	0.00	74,900.00	0.00	0.00	14,680.00
OTHER OBJECTS	600-997	0.00	0.00	4,147.75	0.00	0.00	23,752.66
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,746,562.47	2,144,766.16	0.00	44,810.72

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EXHIBIT A-I-I-B-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	63,292.78	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	18,572.95	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	25,465.15	27,584.97	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	355,325.61	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	462,656.49	27,584.97	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	981,331.13	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	327,854.73	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	321,798.77	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	15,715.42	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	45,901.44	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	1,692,601.49	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	74,411.56	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	74,411.56	0.00	0.00	0.00

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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	130,962.71	0.00	8,277,740.21	2,172,351.13	0.00	58,979.12
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	61,575.42	0.00	1,359.55	0.00	0.00	2,500.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	578,538.98	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	1,820,595.39	0.00	0.00	13,346.85
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	61,575.42	0.00	(1,240,696.86)	0.00	0.00	(10,846.85)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	61,575.42	0.00	(1,240,696.86)	0.00	0.00	(10,846.85)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	53,977.76	0.00	(648,231.85)	2,009,055.54	0.00	(69,825.97)
BEGINNING FUND BALANCE - OCT 1	0300-0399	(42,398.19)	29,423.59	4,205,230.74	8,604,400.50	1,048.41	91,046.20
ENDING FUND BALANCE - SEP 30	(NET)	11,579.57	29,423.59	3,556,998.89	10,613,456.04	1,048.41	21,220.23







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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-0	6922-0	6940-0	6960-0	6970-0	6981-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	26,015.78	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,888.43	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		30,904.21	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	30,904.21	37,177.91	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	38,760.79	(12,857.91)	33,750.00	0.00	0.00	284.60
BEGINNING FUND BALANCE - OCT 1	0300-0399	358,222.53	5,262.35	(8,737.95)	577.13	80.17	861.45
ENDING FUND BALANCE - SEP 30	(NET)	396,983.32	(7,595.56)	25,012.05	577.13	80.17	1,146.05

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	6999-0	8995-0	8997-0	9130-0	9320-0	9910-0
-----		-----	-----	-----	-----	-----	-----
<b>REVENUES:</b>							
STATE REVENUES	1000-8999						
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	0.00	123,592.18	18,596.84	0.00	0.00	0.00
<b>EXPENDITURES:</b>							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	86,310.24	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	9,439.83	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	6,896.51	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	102,646.58	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	20,858.17	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,937.35	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126.70	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		23,922.22	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	54.38	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4.22	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		58.60	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6999-0	8995-0	8997-0	9130-0	9320-0	9910-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	16,974.60	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,235.49	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		20,210.09	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	202,007.32	0.00	42.98	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	204,754.47	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	204,754.47	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	204,754.47	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	2,747.15	123,592.18	18,553.86	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	36,580.63	40,503.50	51,129.57	(21,580.68)	2,935.12	764.28
ENDING FUND BALANCE - SEP 30	(NET)	39,327.78	164,095.68	69,683.43	(21,580.68)	2,935.12	764.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	50,012,263.71
FEDERAL REVENUES	3000-5999	3,454.00
LOCAL REVENUES	6000-7999	17,061,345.89
OTHER REVENUES	8000-8999	294,406.25
TOTAL REVENUES		67,371,469.85
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,888,053.34
EMPLOYEE BENEFITS	200-299	10,387,952.94
PURCHASED SERVICES	300-399	324,819.21
MATERIALS & SUPPLIES	400-499	958,585.49
CAPITAL OUTLAY	500-599	80,584.98
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		38,639,995.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	8,001,720.82
EMPLOYEE BENEFITS	200-299	3,018,236.67
PURCHASED SERVICES	300-399	511,065.45
MATERIALS & SUPPLIES	400-499	114,509.95
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	11,144.00
TOTAL INSTRUCTIONAL SUPPORT SERV		11,656,676.89
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	2,068,757.51
EMPLOYEE BENEFITS	200-299	949,602.28
PURCHASED SERVICES	300-399	3,022,834.94
MATERIALS & SUPPLIES	400-499	736,339.97
CAPITAL OUTLAY	500-599	89,580.00
OTHER OBJECTS	600-997	27,900.41
TOTAL OPERATION & MAINTENANCE		6,895,015.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,579,389.56
EMPLOYEE BENEFITS	200-299	1,740,297.73
PURCHASED SERVICES	300-399	114,232.24
MATERIALS & SUPPLIES	400-499	902,145.37
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		5,336,064.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,098,487.65
EMPLOYEE BENEFITS	200-299	376,122.86
PURCHASED SERVICES	300-399	321,798.77
MATERIALS & SUPPLIES	400-499	15,715.42
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	45,901.44
TOTAL GENERAL ADMIN SERVICES		1,858,026.14
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	74,411.56
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		74,411.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	310,627.88
EMPLOYEE BENEFITS	200-299	133,450.65
PURCHASED SERVICES	300-399	1,698.10
MATERIALS & SUPPLIES	400-499	4,794.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,336.00
TOTAL OTHER EXPENDITURES		451,907.06
TOTAL EXPENDITURES	1000-9899	64,912,097.62
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	270,189.44
OTHER FINANCING SOURCES	9000-9997	578,538.98
9910		
TRANSFERS OUT	920-929	1,851,551.79
9900-9999		
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(1,002,823.37)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(1,002,823.37)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,456,548.86
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,977,954.71
ENDING FUND BALANCE - SEP 30	(NET)	15,434,503.57













CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4130-0	4150-0	4195-0	5101-0	5170-0	5290-0
	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	12,659.97	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,382.09	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	986.13	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	8,219.11	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,440.00	0.00	0.00	145.86	0.00
TOTAL OTHER EXPENDITURES		0.00	5,440.00	0.00	0.00	24,393.16	0.00
TOTAL EXPENDITURES	1000-9899	317,741.04	18,682.46	21,000.00	6,356,444.99	24,393.16	17,342.22
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	1,281,207.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	115.53	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	1,281,322.53	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	1,281,322.53	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(126,743.18)	1,709.50	5,446.55
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	1,940,778.37	0.00	22,937.50
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	1,814,035.19	1,709.50	28,384.05

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5990-0	7101-0	8992-0	(Memo Only)
	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	6,844.00	0.00	0.00	8,496,149.59
LOCAL REVENUES	6000-7999	0.00	2,077,313.30	0.00	3,298,544.43
OTHER REVENUES	8000-8999	0.00	0.00	140,897.60	321,529.57
TOTAL REVENUES		6,844.00	2,077,313.30	140,897.60	12,116,223.59
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,761,550.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	732,338.13
PURCHASED SERVICES	300-399	0.00	104,992.51	0.00	107,150.65
MATERIALS & SUPPLIES	400-499	6,844.00	707,732.11	0.00	1,459,554.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	23,287.66	0.00	38,138.20
TOTAL INSTRUCTIONAL SERVICES		6,844.00	836,012.28	0.00	4,098,731.99
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	588,225.73
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	192,800.63
PURCHASED SERVICES	300-399	0.00	442,918.48	0.00	846,417.62
MATERIALS & SUPPLIES	400-499	0.00	205,651.47	0.00	337,674.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	173,630.15	0.00	250,315.21
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	822,200.10	0.00	2,215,433.26
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	162,032.39	0.00	162,032.39
MATERIALS & SUPPLIES	400-499	0.00	108,007.54	0.00	108,007.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	18,891.19	0.00	18,891.19
TOTAL OPERATION & MAINTENANCE		0.00	288,931.12	0.00	288,931.12

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,604,774.02
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,085,705.65
PURCHASED SERVICES	300-399	0.00	111,311.82	0.00	258,276.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,045,843.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	477,723.88
TOTAL AUXILIARY SERVICES		0.00	111,311.82	0.00	6,472,323.43
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	98,460.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	32,720.43
PURCHASED SERVICES	300-399	0.00	0.00	0.00	9,218.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,318.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	44,523.24
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	187,241.28
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	17,342.22
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	17,342.22
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5990-0	7101-0	GOVERNMENTAL - SPECIAL REVENUE	
				8992-0	(Memo Only)
	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	46,472.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	11,194.49
PURCHASED SERVICES	300-399	0.00	0.00	0.00	986.13
MATERIALS & SUPPLIES	400-499	0.00	432,757.20	0.00	442,448.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	515.99	0.00	9,546.11
TOTAL OTHER EXPENDITURES		0.00	433,273.19	0.00	510,647.56
TOTAL EXPENDITURES	1000-9899	6,844.00	2,491,728.51	0.00	13,790,650.86
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	774,704.06	0.00	2,055,911.06
OTHER FINANCING SOURCES	9000-9997	0.00	1,657.53	0.00	1,773.06
9910					
TRANSFERS OUT	920-929	0.00	372,023.39	0.00	372,023.39
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	404,338.20	0.00	1,685,660.73
(NET)					
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	404,338.20	0.00	1,685,660.73
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(10,077.01)	140,897.60	11,233.46
BEGINNING FUND BALANCE - OCT 1	0300-0399	62,079.55	1,472,606.15	(86,287.61)	3,412,113.96
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	62,079.55	1,462,529.14	54,609.99	3,423,347.42

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-III-A-1

FUND TYPES				
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	(Memo Only)
-----				
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	201,461.26	143,361.74	344,823.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	10,287.38	10,287.38
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		201,461.26	153,649.12	355,110.38
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 SERV		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	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	(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 ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	195,455.80	0.00	195,455.80
INTEREST	932-932	6,005.46	37,822.20	43,827.66
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		201,461.26	37,822.20	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-III-C-1

FUND TYPES				GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	(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	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	201,461.26	37,822.20	239,283.46
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00
9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00
9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	115,826.92	115,826.92
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	220,215.02	220,215.02
ENDING FUND BALANCE - SEP 30	(NET)	0.00	336,041.94	336,041.94

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2256-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	666,000.00	2,065,301.00	0.00	2,731,301.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	395,411.00	0.00	395,411.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		666,000.00	2,460,712.00	0.00	3,126,712.00
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	296,929.28	0.00	296,929.28
MATERIALS & SUPPLIES	400-499	0.00	285,723.90	0.00	285,723.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,113.68	0.00	5,113.68
TOTAL OPERATION & MAINTENANCE		0.00	587,766.86	0.00	587,766.86

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2256-0	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	547,244.76	0.00	547,244.76
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	547,244.76	0.00	547,244.76
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	1,083,679.49	0.00	1,083,679.49
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	1,083,679.49	0.00	1,083,679.49
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	592,579.84	0.00	0.00	592,579.84
INTEREST	932-932	54,087.15	0.00	0.00	54,087.15
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		646,666.99	0.00	0.00	646,666.99

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2256-0	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	646,666.99	2,218,691.11	0.00	2,865,358.10
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	147,911.50	0.00	147,911.50
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	147,911.50	0.00	147,911.50
TOTAL	(NET)	0.00	147,911.50	0.00	147,911.50
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	147,911.50	0.00	147,911.50
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	19,333.01	389,932.39	0.00	409,265.40
BEGINNING FUND BALANCE - OCT 1	0300-0399	155,855.19	8,446,174.35	0.10	8,602,029.64
ENDING FUND BALANCE - SEP 30	(NET)	175,188.20	8,836,106.74	0.10	9,011,295.04

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(Memo Only)
	-----	-----	-----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	1,781,904.64	1,781,904.64
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		1,781,904.64	1,781,904.64
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	14,725.37	14,725.37
MATERIALS & SUPPLIES	400-499	176,632.25	176,632.25
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	108,676.86	108,676.86
TOTAL INSTRUCTIONAL SERVICES		300,034.48	300,034.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	170,132.84	170,132.84
MATERIALS & SUPPLIES	400-499	488,881.13	488,881.13
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	214,357.77	214,357.77
TOTAL INSTRUCTIONAL SUPPORT SERV		873,371.74	873,371.74
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	28,989.94	28,989.94
MATERIALS & SUPPLIES	400-499	21,554.78	21,554.78
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		50,544.72	50,544.72



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(Memo Only)
	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	51,271.72	51,271.72
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		51,271.72	51,271.72
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
 DEBT SERVICES	 8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(Memo Only)
	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	357,692.28	357,692.28
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	44,443.49	44,443.49
TOTAL OTHER EXPENDITURES		402,135.77	402,135.77
TOTAL EXPENDITURES	1000-9899	1,677,358.43	1,677,358.43
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	50,107.96	50,107.96
OTHER FINANCING SOURCES	9000-9997	1,090.16	1,090.16
9910			
TRANSFERS OUT	920-929	152,633.28	152,633.28
OTHER FUND USES	9900-9999		
TOTAL	900-997	0.00	0.00
	(NET)	(101,435.16)	(101,435.16)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(101,435.16)	(101,435.16)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	3,111.05	3,111.05
BEGINNING FUND BALANCE - OCT 1	0300-0399	838,645.93	838,645.93
ENDING FUND BALANCE - SEP 30	(NET)	841,756.98	841,756.98

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	44,093,836.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,890,750.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		47,984,586.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	25,329,568.57	0.00	0.00	0.00	0.00	11,794.28
EMPLOYEE BENEFITS	200-299	9,944,338.56	0.00	0.00	0.00	0.00	939.09
PURCHASED SERVICES	300-399	68,944.06	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	297,926.03	0.00	0.00	64,960.00	0.00	7,266.63
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		35,640,777.22	0.00	0.00	64,960.00	0.00	20,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	6,875,923.75	216,282.50	20,241.96	0.00	294,113.83	0.00
EMPLOYEE BENEFITS	200-299	2,586,116.00	112,374.50	6,141.52	0.00	106,649.16	0.00
PURCHASED SERVICES	300-399	2,758.64	0.00	762.52	2,758.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	512.01	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		9,464,798.39	328,657.00	27,146.00	2,758.00	401,275.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,293,540.60	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	664,236.63	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,039.93	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,958,817.16	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	206,533.50	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	95,170.94	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	453.51	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		302,157.95	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	47,984,586.00	328,657.00	27,146.00	67,718.00	401,275.00	20,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00





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 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1250-0	1252-0	1275-0	1279-0	1280-0	1282-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	31,622.00	6,959.00	13,464.00	0.00	24,225.00	6,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	(1,408.26)	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(1,408.26)	0.00	0.00







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1283-0	1283-1	1310-0	1410-0	1520-0	1720-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	9,880.16	51,223.84
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,493.84	26,661.95
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	1,244.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,794.43
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	1,336.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	13,374.00	85,260.81
TOTAL EXPENDITURES	1000-9899	6,000.00	0.00	4,336,445.00	217,940.00	13,374.00	85,260.81
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	10,098.14
BEGINNING FUND BALANCE - OCT 1	0300-0399	82.50	(82.50)	0.00	0.00	0.00	(241.62)
ENDING FUND BALANCE - SEP 30	(NET)	82.50	(82.50)	0.00	(0.00)	0.00	9,856.52





CALHOUN COUNTY BOE  
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1760-0	1810-0	1815-0	2130-0	2240-0	2254-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	100,593.78	19,200.00	0.00	134,285.63	177,180.81
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	17,609.55	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(17,609.55)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(17,609.55)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(15,609.55)	0.00	0.00	6,689.00	0.00	(94,434.88)
BEGINNING FUND BALANCE - OCT 1	0300-0399	253,237.24	0.00	0.00	19,962.00	0.00	351,056.00
ENDING FUND BALANCE - SEP 30	(NET)	237,627.69	0.00	0.00	26,651.00	0.00	256,621.12

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	123,365.05	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	3,454.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	8,848,819.62	4,181,406.67	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	17,931.60	0.00	0.00	0.00
TOTAL REVENUES		123,365.05	0.00	8,870,205.22	4,181,406.67	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	90,000.00	0.00	1,216,346.49	0.00	0.00	1,103.81
EMPLOYEE BENEFITS	200-299	17,234.94	0.00	326,806.02	0.00	0.00	85.66
PURCHASED SERVICES	300-399	0.00	0.00	12,507.78	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	477,001.33	0.00	0.00	12,100.41
CAPITAL OUTLAY	500-599	0.00	0.00	80,584.98	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		107,234.94	0.00	2,113,246.60	0.00	0.00	13,289.88
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	20,000.00	0.00	537,370.21	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,727.77	0.00	197,073.59	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	374,187.39	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	70,761.41	0.00	0.00	878.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	8,869.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		23,727.77	0.00	1,188,261.60	0.00	0.00	878.52
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	775,162.53	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	285,361.43	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	877,028.85	2,144,766.16	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	729,961.91	0.00	0.00	6,378.06
CAPITAL OUTLAY	500-599	0.00	0.00	74,900.00	0.00	0.00	14,680.00
OTHER OBJECTS	600-997	0.00	0.00	4,147.75	0.00	0.00	23,752.66
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,746,562.47	2,144,766.16	0.00	44,810.72

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-B-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	63,292.78	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	18,572.95	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	25,465.15	27,584.97	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	355,325.61	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	462,656.49	27,584.97	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	981,331.13	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	327,854.73	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	321,798.77	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	15,715.42	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	45,901.44	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	1,692,601.49	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	74,411.56	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	74,411.56	0.00	0.00	0.00



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	5910-0	6001-0	6230-0	6510-0	6850-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	130,962.71	0.00	8,277,740.21	2,172,351.13	0.00	58,979.12
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	61,575.42	0.00	1,359.55	0.00	0.00	2,500.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	578,538.98	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	1,820,595.39	0.00	0.00	13,346.85
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	61,575.42	0.00	(1,240,696.86)	0.00	0.00	(10,846.85)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	61,575.42	0.00	(1,240,696.86)	0.00	0.00	(10,846.85)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	53,977.76	0.00	(648,231.85)	2,009,055.54	0.00	(69,825.97)
BEGINNING FUND BALANCE - OCT 1	0300-0399	(42,398.19)	29,423.59	4,205,230.74	8,604,400.50	1,048.41	91,046.20
ENDING FUND BALANCE - SEP 30	(NET)	11,579.57	29,423.59	3,556,998.89	10,613,456.04	1,048.41	21,220.23





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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-0	6922-0	6940-0	6960-0	6970-0	6981-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	26,015.78	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,888.43	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		30,904.21	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	30,904.21	37,177.91	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	38,760.79	(12,857.91)	33,750.00	0.00	0.00	284.60
BEGINNING FUND BALANCE - OCT 1	0300-0399	358,222.53	5,262.35	(8,737.95)	577.13	80.17	861.45
ENDING FUND BALANCE - SEP 30	(NET)	396,983.32	(7,595.56)	25,012.05	577.13	80.17	1,146.05

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	6999-0	8995-0	8997-0	9130-0	9320-0	9910-0
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<b>REVENUES:</b>							
STATE REVENUES	1000-8999						
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	0.00	123,592.18	18,596.84	0.00	0.00	0.00
<b>EXPENDITURES:</b>							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	86,310.24	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	9,439.83	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	6,896.51	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	102,646.58	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	20,858.17	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,937.35	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126.70	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		23,922.22	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	54.38	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4.22	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		58.60	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6999-0	8995-0	8997-0	9130-0	9320-0	9910-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	16,974.60	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,235.49	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		20,210.09	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	202,007.32	0.00	42.98	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	204,754.47	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	204,754.47	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	204,754.47	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	2,747.15	123,592.18	18,553.86	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	36,580.63	40,503.50	51,129.57	(21,580.68)	2,935.12	764.28
ENDING FUND BALANCE - SEP 30	(NET)	39,327.78	164,095.68	69,683.43	(21,580.68)	2,935.12	764.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	50,012,263.71
FEDERAL REVENUES	3000-5999	3,454.00
LOCAL REVENUES	6000-7999	17,061,345.89
OTHER REVENUES	8000-8999	294,406.25
TOTAL REVENUES		67,371,469.85
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,888,053.34
EMPLOYEE BENEFITS	200-299	10,387,952.94
PURCHASED SERVICES	300-399	324,819.21
MATERIALS & SUPPLIES	400-499	958,585.49
CAPITAL OUTLAY	500-599	80,584.98
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		38,639,995.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	8,001,720.82
EMPLOYEE BENEFITS	200-299	3,018,236.67
PURCHASED SERVICES	300-399	511,065.45
MATERIALS & SUPPLIES	400-499	114,509.95
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	11,144.00
TOTAL INSTRUCTIONAL SUPPORT SERV		11,656,676.89
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	2,068,757.51
EMPLOYEE BENEFITS	200-299	949,602.28
PURCHASED SERVICES	300-399	3,022,834.94
MATERIALS & SUPPLIES	400-499	736,339.97
CAPITAL OUTLAY	500-599	89,580.00
OTHER OBJECTS	600-997	27,900.41
TOTAL OPERATION & MAINTENANCE		6,895,015.11



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,579,389.56
EMPLOYEE BENEFITS	200-299	1,740,297.73
PURCHASED SERVICES	300-399	114,232.24
MATERIALS & SUPPLIES	400-499	902,145.37
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		5,336,064.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,098,487.65
EMPLOYEE BENEFITS	200-299	376,122.86
PURCHASED SERVICES	300-399	321,798.77
MATERIALS & SUPPLIES	400-499	15,715.42
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	45,901.44
TOTAL GENERAL ADMIN SERVICES		1,858,026.14
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	74,411.56
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		74,411.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	310,627.88
EMPLOYEE BENEFITS	200-299	133,450.65
PURCHASED SERVICES	300-399	1,698.10
MATERIALS & SUPPLIES	400-499	4,794.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,336.00
TOTAL OTHER EXPENDITURES		451,907.06
TOTAL EXPENDITURES	1000-9899	64,912,097.62
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	270,189.44
OTHER FINANCING SOURCES	9000-9997	578,538.98
9910		
TRANSFERS OUT	920-929	1,851,551.79
9900-9999		
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(1,002,823.37)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(1,002,823.37)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,456,548.86
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,977,954.71
ENDING FUND BALANCE - SEP 30	(NET)	15,434,503.57

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0001	0005	0010	0029	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	2,553,635.81	2,928,868.82	27,744.70	1,527,501.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	979,242.33	1,144,503.52	12,451.78	562,965.64
PURCHASED SERVICES	300-399	0.00	134,285.63	9,610.33	9,246.81	1,888.40	2,977.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	50,417.50	50,946.28	10,949.05	6,020.00
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	134,285.63	3,592,905.97	4,133,565.43	53,033.93	2,099,464.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	588,693.56	767,325.78	101,323.71	376,116.92
EMPLOYEE BENEFITS	200-299	0.00	0.00	220,635.13	287,381.85	30,110.29	146,743.27
PURCHASED SERVICES	300-399	0.00	0.00	2,214.15	12,169.99	0.00	3,426.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,515.00	7,792.20	0.00	752.50
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	816,057.84	1,074,669.82	131,434.00	527,039.28
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	63,447.79	60,266.74	0.00	41,617.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	32,876.58	36,715.80	0.00	25,077.78
PURCHASED SERVICES	300-399	0.00	0.00	113,266.09	224,963.66	0.00	93,353.87
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,295.60	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	209,590.46	324,241.80	0.00	160,048.87



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0001	0005	0010	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	102,527.17	0.00	0.00	61,149.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	45,108.09	0.00	0.00	28,487.04
PURCHASED SERVICES	300-399	0.00	0.00	119.26	0.00	0.00	1,244.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,794.43
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	1,336.00
TOTAL OTHER EXPENDITURES		0.00	0.00	147,754.52	0.00	0.00	97,011.40
TOTAL EXPENDITURES	1000-9899	0.00	134,285.63	4,769,405.63	5,539,270.54	184,467.93	2,885,337.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	37,686.32	58,556.09	0.00	23,854.76
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	37,686.32	58,556.09	0.00	23,854.76
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	134,285.63	4,807,091.95	5,597,826.63	184,467.93	2,909,191.91

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,310,402.26	1,474,030.31	1,770,908.36	1,525,972.39	1,609,319.84	832,759.08
EMPLOYEE BENEFITS	200-299	496,345.95	553,547.50	674,928.64	646,362.71	632,877.18	344,663.19
PURCHASED SERVICES	300-399	3,156.13	4,872.00	4,824.50	3,489.25	5,406.99	3,787.26
MATERIALS & SUPPLIES	400-499	26,086.29	29,613.05	7,525.00	9,030.00	5,273.99	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,835,990.63	2,062,062.86	2,458,186.50	2,184,854.35	2,252,878.00	1,181,209.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	452,209.85	427,976.64	401,459.99	336,104.71	465,683.70	255,265.96
EMPLOYEE BENEFITS	200-299	179,252.74	158,306.31	152,593.34	133,115.75	167,500.41	99,829.69
PURCHASED SERVICES	300-399	15,310.72	13,891.13	4,711.72	1,462.56	11,185.32	3,999.94
MATERIALS & SUPPLIES	400-499	4,262.50	4,262.50	752.50	752.50	2,005.00	752.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		652,035.81	604,436.58	559,517.55	471,435.52	646,374.43	359,848.09
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	36,123.24	52,359.09	45,704.62	45,584.97	62,615.36	24,479.30
EMPLOYEE BENEFITS	200-299	22,569.54	26,920.70	25,646.85	25,410.54	36,951.83	13,334.38
PURCHASED SERVICES	300-399	154,905.56	187,930.74	134,656.65	96,931.18	126,767.13	59,934.68
MATERIALS & SUPPLIES	400-499	272.70	0.00	0.00	0.00	0.00	4,038.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	14,752.66	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		213,871.04	267,210.53	220,760.78	167,926.69	226,334.32	101,786.91



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	472.61	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	86.97	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	559.58	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,706,327.75	2,935,490.79	3,240,659.38	2,826,345.96	3,130,958.62	1,643,317.33
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	28,915.57	29,997.43	24,405.65	28,886.98	40,997.42	14,028.47
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	28,915.57	29,997.43	24,405.65	28,886.98	40,997.42	14,028.47
TOTAL EXPEND & OTHER FUND USES	(NET)	2,735,243.32	2,965,488.22	3,265,065.03	2,855,232.94	3,171,956.04	1,657,345.80



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,965,086.95	1,581,441.90	1,712,586.20	1,759,320.83	1,265,859.18	1,767,379.30
EMPLOYEE BENEFITS	200-299	778,817.62	578,281.80	650,804.22	689,378.42	461,998.93	687,066.37
PURCHASED SERVICES	300-399	5,214.32	3,977.08	5,450.12	5,917.36	4,048.90	3,175.35
MATERIALS & SUPPLIES	400-499	9,030.00	33,095.45	28,144.28	9,030.00	3,464.51	9,030.00
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		2,758,148.89	2,196,796.23	2,396,984.82	2,463,646.61	1,735,371.52	2,466,651.02
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	375,161.53	524,195.56	463,562.76	386,741.15	364,402.32	489,609.29
EMPLOYEE BENEFITS	200-299	144,800.48	185,345.33	174,107.67	156,653.15	138,251.46	187,105.30
PURCHASED SERVICES	300-399	13,083.25	14,198.70	8,414.89	1,923.97	12,695.23	10,683.34
MATERIALS & SUPPLIES	400-499	752.50	5,015.00	4,262.50	752.50	752.50	752.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	950.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		533,797.76	729,704.59	650,347.82	546,070.77	516,101.51	688,150.43
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	43,573.12	44,867.10	56,623.85	47,862.12	45,663.00	43,537.81
EMPLOYEE BENEFITS	200-299	26,130.37	25,823.87	27,890.84	26,341.87	25,929.54	25,245.00
PURCHASED SERVICES	300-399	75,072.29	126,309.56	203,564.37	101,995.51	117,152.62	100,842.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	604.36	2,339.51	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	14,680.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	9,000.00	0.00
TOTAL OPERATION & MAINTENANCE		144,775.78	197,000.53	288,683.42	178,539.01	212,425.16	169,625.41



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	146,478.76	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	59,768.55	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	334.25	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		206,581.56	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,645,932.76	3,131,494.42	3,341,926.20	3,190,133.42	2,469,530.74	3,325,290.95
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	29,802.68	38,007.20	31,362.35	32,270.37	32,233.24	24,751.12
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	29,802.68	38,007.20	31,362.35	32,270.37	32,233.24	24,751.12
TOTAL EXPEND & OTHER FUND USES	(NET)	3,675,735.44	3,169,501.62	3,373,288.55	3,222,403.79	2,501,763.98	3,350,042.07

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	8230
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,224,959.32	17,050.00	33,226.95	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	482,124.48	3,282.99	8,309.67	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,170.10	2,286.35	106,034.88	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	14,669.76	656,260.33	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	80,584.98	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		1,712,253.90	37,289.10	884,416.81	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	336,396.23	203,870.81	0.00	572,971.18	112,649.17	0.00
EMPLOYEE BENEFITS	200-299	131,669.53	70,981.46	0.00	219,529.27	34,324.24	0.00
PURCHASED SERVICES	300-399	7,694.00	17,036.52	0.00	259,439.59	93,076.41	4,447.43
MATERIALS & SUPPLIES	400-499	1,252.50	752.50	0.00	72,295.72	2,074.53	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	325.00	0.00	7,025.00	1,534.00	310.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		477,012.26	292,966.29	0.00	1,131,260.76	243,658.35	4,757.43
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	44,845.35	44,130.96	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	25,665.51	25,504.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	125,882.01	94,330.79	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,198.16	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		196,392.87	166,164.32	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	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	2,386,787.20	497,306.46	884,416.81	1,131,260.76	243,658.35	4,757.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	19,906.04	11,748.13	61,575.42	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)	19,906.04	11,748.13	61,575.42	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,406,693.24	509,054.59	945,992.23	1,131,260.76	243,658.35	4,757.43

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
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	119,914.99	1,145,540.88	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	37,972.76	457,594.11	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	428,658.33	426,987.87	5,730.00	12,899.08	9,150.00	1,550.35
MATERIALS & SUPPLIES	400-499	8,945.97	597,341.97	0.00	28,298.98	89,251.67	752.50
CAPITAL OUTLAY	500-599	0.00	74,900.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,147.75	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		595,492.05	2,706,512.58	5,730.00	41,198.06	98,401.67	2,302.85





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
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	595,492.05	2,706,512.58	5,730.00	41,198.06	98,401.67	2,302.85
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)	595,492.05	2,706,512.58	5,730.00	41,198.06	98,401.67	2,302.85





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8610	8620	8630	8640	8650
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	5,281,660.50	77,028.36	1,064,178.34	471,788.89	15,200.61	131,261.96
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1,359.55	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)	1,359.55	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,283,020.05	77,028.36	1,064,178.34	471,788.89	15,200.61	131,261.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
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EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,888,053.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,387,952.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	324,819.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	958,585.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	80,584.98
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	38,639,995.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,001,720.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,018,236.67
PURCHASED SERVICES	300-399	0.00	0.00	0.00	511,065.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	114,509.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	11,144.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	11,656,676.89
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,068,757.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	949,602.28
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,022,834.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	736,339.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	89,580.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	27,900.41
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,895,015.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,579,389.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,740,297.73
PURCHASED SERVICES	300-399	0.00	0.00	0.00	114,232.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	902,145.37
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	5,336,064.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,098,487.65
EMPLOYEE BENEFITS	200-299	14,852.43	0.00	0.00	376,122.86
PURCHASED SERVICES	300-399	83,715.55	0.00	0.00	321,798.77
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	15,715.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	45,901.44
TOTAL GENERAL ADMINISTRATIVE SERVICES		98,567.98	0.00	0.00	1,858,026.14
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				
PRINCIPAL	931-931	0.00	74,411.56	0.00	74,411.56
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	74,411.56	0.00	74,411.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	310,627.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	133,450.65
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,698.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,794.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,336.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	451,907.06
TOTAL EXPENDITURES	1000-9899	98,567.98	74,411.56	0.00	64,912,097.62
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	1,281,207.00	1,851,551.79
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	1,281,207.00	1,851,551.79
TOTAL EXPEND & OTHER FUND USES	(NET)	98,567.98	74,411.56	1,281,207.00	66,763,649.41

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0029	0125	0130
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	40,782.85	165,476.40	0.00	27,053.42	90,237.27
EMPLOYEE BENEFITS	200-299	0.00	27,685.93	72,856.05	0.00	19,027.62	34,506.00
PURCHASED SERVICES	300-399	0.00	11,606.49	9,932.00	0.00	11,271.91	3,372.00
MATERIALS & SUPPLIES	400-499	0.00	161,731.60	79,689.34	0.00	109,298.51	66,267.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	367.50	3,610.50	0.00	0.00	2,812.11
TOTAL INSTRUCTIONAL SERVICES		0.00	242,174.37	331,564.29	0.00	166,651.46	197,194.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	64,663.81	0.00	0.00	29,467.92	0.00
EMPLOYEE BENEFITS	200-299	0.00	20,620.69	0.00	0.00	9,907.82	0.00
PURCHASED SERVICES	300-399	0.00	7,303.81	77,510.70	1,000.00	5,030.27	40,991.22
MATERIALS & SUPPLIES	400-499	0.00	25,914.31	24,818.72	0.00	12,836.02	7,770.04
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,287.15	39,041.65	0.00	5,566.78	11,785.69
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	126,789.77	141,371.07	1,000.00	62,808.81	60,546.95
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	4,247.89	29,744.91	0.00	2,830.35	9,176.55
MATERIALS & SUPPLIES	400-499	0.00	4,594.28	15,317.56	0.00	1,892.00	6,898.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,012.14	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	8,842.17	47,074.61	0.00	4,722.35	16,074.58





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0029	0125	0130
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	1,917.84	0.00	0.00	0.00	1,776.33
EMPLOYEE BENEFITS	200-299	0.00	353.00	0.00	0.00	0.00	328.68
PURCHASED SERVICES	300-399	0.00	109.57	0.00	0.00	0.00	219.14
MATERIALS & SUPPLIES	400-499	0.00	67,316.81	52,168.98	0.00	33,110.46	17,589.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	21.66	0.00	0.00	0.00	21.15
TOTAL OTHER EXPENDITURES		0.00	69,718.88	52,168.98	0.00	33,110.46	19,934.87
TOTAL EXPENDITURES	1000-9899	0.00	956,924.12	1,238,962.55	1,000.00	710,261.55	658,740.38
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	63,296.02	45,051.27	0.00	3,020.78	9,991.21
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	63,296.02	45,051.27	0.00	3,020.78	9,991.21
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,020,220.14	1,284,013.82	1,000.00	713,282.33	668,731.59

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0135	0140	0150	0160	0165	0175
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	90,689.96	17,492.10	47,515.00	165,476.68	86,032.71	0.00
EMPLOYEE BENEFITS	200-299	34,732.08	11,751.95	33,774.62	65,522.57	37,060.45	0.00
PURCHASED SERVICES	300-399	16,388.75	5,720.74	10,810.50	8,264.26	515.49	850.00
MATERIALS & SUPPLIES	400-499	54,595.16	101,120.56	87,476.50	61,347.21	56,987.30	117,435.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,819.50	4.27	60.00	1,300.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		199,225.45	136,089.62	179,636.62	301,910.72	180,595.95	118,285.56
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	32,096.56	62,491.54	975.00	2,065.60	33,657.47
EMPLOYEE BENEFITS	200-299	0.00	9,687.03	20,365.11	75.66	348.49	10,249.05
PURCHASED SERVICES	300-399	39,250.67	21,274.47	4,553.20	44,786.87	11,953.04	22,457.91
MATERIALS & SUPPLIES	400-499	9,797.32	20,593.38	13,815.07	10,862.04	14,592.03	13,056.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,256.51	7,237.65	7,830.70	14,156.55	7,741.35	9,319.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		67,304.50	90,889.09	109,055.62	70,856.12	36,700.51	88,739.78
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	14,161.02	4,827.00	2,296.00	15,798.90	2,549.17	3,145.26
MATERIALS & SUPPLIES	400-499	5,008.18	2,174.56	4,512.93	6,971.71	4,939.43	10,433.74
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	5,193.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		19,169.20	7,001.56	6,808.93	27,963.61	7,488.60	13,579.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0135	0140	0150	0160	0165	0175
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,653.47	0.00	20,042.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	488.81	0.00	6,213.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	219.14	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,331.52	28,982.30	55,600.93	4,576.90	10,133.35	43,656.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	289.00	30.59	226.99	0.00
TOTAL OTHER EXPENDITURES		11,331.52	28,982.30	55,889.93	7,968.91	10,360.34	69,913.13
TOTAL EXPENDITURES	1000-9899	636,470.80	646,650.26	772,089.70	762,779.44	510,504.39	797,419.33
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	9,727.24	11,282.26	37,037.45	20,609.79	8,077.74	31,967.12
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	9,727.24	11,282.26	37,037.45	20,609.79	8,077.74	31,967.12
TOTAL EXPEND, & OTHER FUND USES	(NET)	646,198.04	657,932.52	809,127.15	783,389.23	518,582.13	829,386.45

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0180	0200	0205	0210	0215	0220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	106,945.02	206,461.13	32,594.70	102,038.01	59,918.52	99,268.72
EMPLOYEE BENEFITS	200-299	45,952.73	73,925.54	23,407.87	36,646.40	27,993.20	36,730.15
PURCHASED SERVICES	300-399	12,243.18	6,576.22	0.00	4,955.11	0.00	2,485.86
MATERIALS & SUPPLIES	400-499	45,654.28	52,132.81	130,935.97	67,118.45	44,093.56	33,427.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,829.00	0.00	1,678.00	1,191.30	4,307.48	770.00
TOTAL INSTRUCTIONAL SERVICES		212,624.21	339,095.70	188,616.54	211,949.27	136,312.76	172,681.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,505.00	0.00	27,779.44	195.00	29,597.92	1,495.00
EMPLOYEE BENEFITS	200-299	116.78	0.00	9,505.25	15.13	9,870.65	115.99
PURCHASED SERVICES	300-399	39,518.67	50,173.46	16,678.05	74,589.86	11,504.01	13,464.49
MATERIALS & SUPPLIES	400-499	16,104.59	9,293.05	14,947.36	13,947.88	11,844.35	4,820.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	19,147.40	16,511.76	6,959.35	23,216.71	5,120.60	3,741.71
TOTAL INSTRUCTIONAL SUPPORT SERVICES		76,392.44	75,978.27	75,869.45	111,964.58	67,937.53	23,637.81
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	18,582.86	11,592.19	14,316.46	13,728.55	5,851.13	6,435.00
MATERIALS & SUPPLIES	400-499	6,698.64	6,788.06	10,699.90	14,663.51	1,427.70	4,987.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	188.04	0.00	0.00	0.00	11,498.01	0.00
TOTAL OPERATION & MAINTENANCE		25,469.54	18,380.25	25,016.36	28,392.06	18,776.84	11,422.31



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0180	GOVERNMENTAL - SPECIAL REVENUE				0215	0220
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	3,393.09	2,919.24	13,770.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	651.61	559.99	2,598.52	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	219.14	219.14	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	6,741.00	6,377.62	32,797.86	9,852.49	36,585.92	15,674.26	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	38.80	33.66	3,444.26	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		11,043.64	10,109.65	52,610.64	9,852.49	36,585.92	15,674.26	
TOTAL EXPENDITURES	1000-9899	730,991.07	804,854.42	854,387.79	659,616.61	619,053.34	506,692.32	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	19,321.91	19,857.06	3,608.10	33,721.82	38,453.32	15,014.51	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	19,321.91	19,857.06	3,608.10	33,721.82	38,453.32	15,014.51	
TOTAL EXPEND, & OTHER FUND USES	(NET)	750,312.98	824,711.48	857,995.89	693,338.43	657,506.66	521,706.83	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		6010	8110	8210	8220	8410	8420
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	423,568.19	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	150,764.97	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,158.14	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	67,442.34	122,800.58	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	600-997	2,538.00	14,850.54	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		69,980.34	714,142.42	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	137,751.20	164,484.27	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	56,161.75	45,761.23	0.00	0.00
PURCHASED SERVICES	300-399	5,378.40	0.00	44,277.71	314,720.81	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,918.77	0.00	51,835.09	29,907.33	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,345.00	0.00	24.50	42,024.90	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		40,642.17	0.00	290,050.25	596,898.54	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	2,749.15	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		2,749.15	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		6010	8110	8210	8220	8410	8420
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	9,951.64	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		9,951.64	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	133,291.30	714,142.42	290,050.25	596,898.54	2,749.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1,985.79	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)	1,985.79	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	135,277.09	714,142.42	290,050.25	596,898.54	2,749.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				9300	TOTAL (Memo Only)
		8620	8630	8650	8690		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	46,472.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	11,194.49
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	986.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	442,448.33
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	5,440.00	9,546.11
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	5,440.00	510,647.56
TOTAL EXPENDITURES	1000-9899	116,532.41	21,408.89	0.00	42,739.98	5,440.00	13,790,650.86
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	372,023.39
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)	116,532.41	21,408.89	0.00	42,739.98	5,440.00	14,162,674.25

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-III-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8410	GOVERNMENTAL - DEBT SERVICES	
-----	-----	-----	-----	9200	(Memo Only)
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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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8410	GOVERNMENTAL - DEBT SERVICES	
-----	-----	-----	-----	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				
PRINCIPAL	931-931	0.00	195,455.80	0.00	195,455.80
INTEREST	932-932	0.00	6,005.46	37,822.20	43,827.66
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	201,461.26	37,822.20	239,283.46



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	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	0.00	201,461.26	37,822.20	239,283.46
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	201,461.26	37,822.20	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				0029	0125
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REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	2,594,418.66	3,094,345.22	27,744.70	1,554,554.56	
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,006,928.26	1,217,359.57	12,451.78	581,993.26	
PURCHASED SERVICES	300-399	0.00	134,285.63	21,216.82	19,178.81	1,888.40	14,249.36	
MATERIALS & SUPPLIES	400-499	0.00	0.00	223,918.90	155,384.38	10,949.05	118,489.61	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	970.95	21,570.10	0.00	15,704.48	
TOTAL INSTRUCTIONAL SERVICES		0.00	134,285.63	3,847,453.59	4,507,838.08	53,033.93	2,284,991.27	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	653,357.37	767,325.78	101,323.71	405,584.84	
EMPLOYEE BENEFITS	200-299	0.00	0.00	241,255.82	287,381.85	30,110.29	156,651.09	
PURCHASED SERVICES	300-399	0.00	0.00	9,717.96	104,531.95	1,000.00	8,456.86	
MATERIALS & SUPPLIES	400-499	0.00	0.00	38,869.46	83,989.07	0.00	25,244.21	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	27,281.20	50,464.55	0.00	7,642.38	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	970,481.81	1,293,693.20	132,434.00	603,579.38	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	63,447.79	60,266.74	0.00	41,617.22	
EMPLOYEE BENEFITS	200-299	0.00	0.00	32,876.58	36,715.80	0.00	25,077.78	
PURCHASED SERVICES	300-399	0.00	0.00	117,513.98	255,108.57	0.00	96,184.22	
MATERIALS & SUPPLIES	400-499	0.00	0.00	14,174.51	26,435.76	0.00	2,252.00	
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	2,012.14	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	228,012.86	380,539.01	0.00	165,131.22	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0001	0005	0010	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	104,445.01	0.00	0.00	61,149.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	45,461.09	0.00	0.00	28,487.04
PURCHASED SERVICES	300-399	0.00	0.00	228.83	0.00	0.00	1,244.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	67,894.88	105,335.36	0.00	40,477.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,166.24	7,916.04	0.00	1,434.00
TOTAL OTHER EXPENDITURES		0.00	0.00	219,196.05	113,251.40	0.00	132,792.14
TOTAL EXPENDITURES	1000-9899	0.00	134,285.63	5,780,668.07	6,971,446.35	185,467.93	3,635,123.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	101,699.79	119,186.14	0.00	28,004.50
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	101,699.79	119,186.14	0.00	28,004.50
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	134,285.63	5,882,367.86	7,090,632.49	185,467.93	3,663,127.65

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
		GOVERNMENTAL - CAPITAL PROJECTS					
		0130	0135	0140	0150	0160	0165
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,400,639.53	1,564,720.27	1,788,400.46	1,573,487.39	1,774,796.52	918,791.79
EMPLOYEE BENEFITS	200-299	530,851.95	588,279.58	686,680.59	680,137.33	698,399.75	381,723.64
PURCHASED SERVICES	300-399	7,128.13	21,260.75	10,809.24	14,299.75	13,671.25	4,302.75
MATERIALS & SUPPLIES	400-499	108,022.30	108,281.81	113,186.46	101,825.14	83,046.05	58,225.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,383.30	3,625.00	10,761.67	10,375.00	1,300.00	6,217.00
TOTAL INSTRUCTIONAL SERVICES		2,064,025.21	2,286,167.41	2,609,838.42	2,380,124.61	2,571,213.57	1,369,260.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	452,209.85	427,976.64	433,556.55	398,596.25	466,658.70	257,331.56
EMPLOYEE BENEFITS	200-299	179,252.74	158,306.31	162,280.37	153,480.86	167,576.07	100,178.18
PURCHASED SERVICES	300-399	78,581.67	63,951.76	25,986.19	6,136.12	68,306.75	16,020.51
MATERIALS & SUPPLIES	400-499	85,571.16	67,138.19	29,259.12	20,586.03	41,812.18	15,344.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	32,380.36	35,216.47	7,700.98	8,610.70	27,924.39	14,475.53
TOTAL INSTRUCTIONAL SUPPORT SERVICES		827,995.78	752,589.37	658,783.21	587,409.96	772,278.09	403,350.31
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	36,123.24	52,359.09	45,704.62	45,584.97	62,615.36	24,479.30
EMPLOYEE BENEFITS	200-299	22,569.54	26,920.70	25,646.85	25,410.54	36,951.83	13,334.38
PURCHASED SERVICES	300-399	164,282.11	210,922.41	139,483.65	99,227.18	142,816.03	62,533.85
MATERIALS & SUPPLIES	400-499	22,192.16	8,658.07	2,174.56	4,512.93	29,371.29	8,977.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	14,752.66	0.00	5,193.00	0.00
TOTAL OPERATION & MAINTENANCE		245,167.05	298,860.27	227,762.34	174,735.62	276,947.51	109,325.51



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	1,776.33	0.00	472.61	0.00	2,653.47	0.00
EMPLOYEE BENEFITS	200-299	328.68	0.00	86.97	0.00	488.81	0.00
PURCHASED SERVICES	300-399	219.14	0.00	0.00	0.00	219.14	0.00
MATERIALS & SUPPLIES	400-499	45,752.93	53,973.34	28,982.30	55,600.93	18,428.89	12,298.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,332.99	66.50	0.00	3,190.45	5,449.02	4,559.74
TOTAL OTHER EXPENDITURES		50,410.07	54,039.84	29,541.88	58,791.38	27,239.33	16,858.64
TOTAL EXPENDITURES	1000-9899	4,527,468.46	3,734,897.24	3,913,557.48	3,626,455.94	4,008,000.13	2,175,638.30
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	65,862.97	49,328.33	37,581.46	69,623.67	67,289.40	24,494.35
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	65,862.97	49,328.33	37,581.46	69,623.67	67,289.40	24,494.35
TOTAL EXPEND & OTHER FUND USES	(NET)	4,593,331.43	3,784,225.57	3,951,138.94	3,696,079.61	4,075,289.53	2,200,132.65

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
		GOVERNMENTAL - CAPITAL PROJECTS					
		0175	0180	0200	0205	0210	0215
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,965,086.95	1,688,386.92	1,919,047.33	1,791,915.53	1,367,897.19	1,827,297.82
EMPLOYEE BENEFITS	200-299	778,817.62	624,234.53	724,729.76	712,786.29	498,645.33	715,059.57
PURCHASED SERVICES	300-399	6,064.32	25,101.63	12,026.34	5,917.36	13,984.01	3,175.35
MATERIALS & SUPPLIES	400-499	132,447.64	95,353.69	86,349.97	145,822.01	92,687.88	56,060.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,577.00	1,959.00	390.00	19,773.15	1,191.30	4,447.07
TOTAL INSTRUCTIONAL SERVICES		2,893,993.53	2,435,035.77	2,742,543.40	2,676,214.34	1,974,405.71	2,606,040.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	408,819.00	525,700.56	463,562.76	414,520.59	364,597.32	519,207.21
EMPLOYEE BENEFITS	200-299	155,049.53	185,462.11	174,107.67	166,158.40	138,266.59	196,975.95
PURCHASED SERVICES	300-399	35,997.36	88,878.39	105,290.60	22,443.02	103,561.29	22,537.35
MATERIALS & SUPPLIES	400-499	22,108.91	68,163.13	48,028.48	23,086.02	135,812.18	19,976.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	9,544.35	47,160.84	34,736.95	6,959.35	88,821.77	5,165.60
TOTAL INSTRUCTIONAL SUPPORT SERVICES		631,519.15	915,365.03	825,726.46	633,167.38	831,059.15	763,862.57
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	43,573.12	44,867.10	56,623.85	47,862.12	45,663.00	43,537.81
EMPLOYEE BENEFITS	200-299	26,130.37	25,823.87	27,890.84	26,341.87	25,929.54	25,245.00
PURCHASED SERVICES	300-399	112,757.55	153,187.28	216,185.56	116,311.97	140,416.60	107,093.73
MATERIALS & SUPPLIES	400-499	25,441.99	14,888.31	7,392.42	32,092.41	48,557.41	1,427.70
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	14,680.00	0.00
OTHER OBJECTS	600-977	0.00	188.04	5,113.68	0.00	9,000.00	11,498.01
TOTAL OPERATION & MAINTENANCE		207,903.03	238,954.60	313,206.35	222,608.37	284,246.55	188,802.25





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	166,521.29	3,393.09	2,919.24	13,770.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	65,982.43	651.61	559.99	2,598.52	0.00	0.00
PURCHASED SERVICES	300-399	334.25	219.14	219.14	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	43,656.72	68,239.65	26,784.71	37,747.36	116,363.37	44,596.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,748.18	802.47	1,601.03	5,812.10	4,488.70	4,865.54
TOTAL OTHER EXPENDITURES		281,242.87	73,305.96	32,084.11	59,927.98	120,852.07	49,462.00
TOTAL EXPENDITURES	1000-9899	4,524,189.21	4,083,292.67	4,402,878.85	4,109,809.79	3,526,053.82	3,968,471.50
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	63,624.85	80,644.75	60,645.04	37,618.60	111,959.97	64,677.23
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	63,624.85	80,644.75	60,645.04	37,618.60	111,959.97	64,677.23
TOTAL EXPEND & OTHER FUND USES	(NET)	4,587,814.06	4,163,937.42	4,463,523.89	4,147,428.39	3,638,013.79	4,033,148.73

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				8220	8230
		0220	6010	8110	8210		
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,324,228.04	17,050.00	456,795.14	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	518,854.63	3,282.99	159,074.64	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,655.96	2,286.35	108,193.02	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	43,351.99	82,308.32	779,060.91	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	80,584.98	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,181.50	2,538.00	14,850.54	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,896,272.12	107,465.66	1,598,559.23	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	337,891.23	203,870.81	0.00	710,722.38	277,133.44	0.00
EMPLOYEE BENEFITS	200-299	131,785.52	70,981.46	0.00	275,691.02	80,085.47	0.00
PURCHASED SERVICES	300-399	23,936.99	26,319.19	0.00	303,717.30	407,797.22	4,447.43
MATERIALS & SUPPLIES	400-499	26,085.37	33,877.98	0.00	124,130.81	31,981.86	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,603.46	12,209.70	0.00	7,049.50	43,558.90	310.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		528,302.57	347,259.14	0.00	1,421,311.01	840,556.89	4,757.43
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	44,845.35	44,130.96	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	25,665.51	25,504.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	132,317.01	146,269.02	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,987.31	2,198.16	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		207,815.18	218,102.55	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0220	6010	8110	8210	8220	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	21,942.44	16,859.63	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	1,104.67	347.93	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		23,047.11	17,207.56	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,940,244.70	701,313.46	1,598,559.23	1,421,311.01	840,556.89	4,757.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	35,824.13	14,001.31	61,575.42	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)	35,824.13	14,001.31	61,575.42	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,976,068.83	715,314.77	1,660,134.65	1,421,311.01	840,556.89	4,757.43

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310	GOVERNMENTAL - CAPITAL PROJECTS				8350	8390
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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	119,914.99	1,145,540.88	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	37,972.76	457,594.11	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	428,658.33	624,306.18	21,611.89	12,899.08	9,150.00	1,550.35	
MATERIALS & SUPPLIES	400-499	8,945.97	768,642.10	0.00	28,298.98	89,251.67	752.50	
CAPITAL OUTLAY	500-599	0.00	74,900.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	4,147.75	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		595,492.05	3,075,131.02	21,611.89	41,198.06	98,401.67	2,302.85	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8310	8320	8330	8340	8350	8390
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	595,492.05	3,075,131.02	21,611.89	41,198.06	98,401.67	2,302.85
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)	595,492.05	3,075,131.02	21,611.89	41,198.06	98,401.67	2,302.85





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8610	8620	8630	8640
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	2,532,506.91	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,732,775.98	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	116,981.24	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	902,145.37	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		5,284,409.50	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	50,400.00	850,134.66	296,413.16	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,911.04	273,410.79	116,669.03	0.00
PURCHASED SERVICES	300-399	0.00	0.00	15,882.50	23,714.74	63,812.03	15,200.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,751.04	4,783.96	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	547,244.76
OTHER OBJECTS	600-997	0.00	0.00	6,834.82	26,699.52	11,519.60	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	77,028.36	1,180,710.75	493,197.78	562,445.37
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						
PRINCIPAL	931-931	195,455.80	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	6,005.46	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		201,461.26	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8610	8620	8630	8640
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	5,485,870.76	0.00	77,028.36	1,180,710.75	493,197.78	562,445.37
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1,359.55	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)	1,359.55	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,487,230.31	0.00	77,028.36	1,180,710.75	493,197.78	562,445.37



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				9700	TOTAL (Memo Only)
		8650	8690	9200	9300		
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	4,184,163.58
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,826,003.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	423,780.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	3,947,988.91
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	477,723.88
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	11,859,660.05
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,196,947.82
EMPLOYEE BENEFITS	200-299	0.00	14,852.43	0.00	0.00	0.00	408,843.29
PURCHASED SERVICES	300-399	123,815.53	83,715.55	0.00	0.00	0.00	331,017.70
MATERIALS & SUPPLIES	400-499	6,498.93	0.00	0.00	0.00	0.00	18,033.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	547,244.76
OTHER OBJECTS	600-997	947.50	42,739.98	0.00	0.00	0.00	90,424.68
TOTAL GENERAL ADMINISTRATIVE SERVICES		131,261.96	141,307.96	0.00	0.00	0.00	2,592,512.18
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	1,101,021.71
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	1,101,021.71
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	666,991.40	0.00	0.00	862,447.20
INTEREST	932-932	0.00	0.00	91,909.35	0.00	0.00	97,914.81
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	758,900.75	0.00	0.00	960,362.01

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-II-IV-C-7	
		8650	8690	9200	9300	9700	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	357,100.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	144,645.14
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,684.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	804,935.04
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	5,440.00	0.00	55,325.60
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	5,440.00	0.00	1,364,690.39
TOTAL EXPENDITURES	1000-9899	131,261.96	141,307.96	758,900.75	5,440.00	0.00	83,484,748.47
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	1,281,207.00	2,376,208.46
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)	131,261.96	141,307.96	758,900.75	5,440.00	1,281,207.00	85,860,956.93

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0005	0010	0125	0130	0135	0140
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	600.00	0.00	264.00
MATERIALS & SUPPLIES	400-499	11,769.80	24,748.76	3,171.10	15,668.47	24,073.60	4,540.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	603.45	17,959.60	15,704.48	14,571.19	805.50	10,757.40
TOTAL INSTRUCTIONAL SERVICES		12,373.25	42,708.36	18,875.58	30,839.66	24,879.10	15,562.30
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	200.00	14,851.26	0.00	22,279.73	10,809.96	0.00
MATERIALS & SUPPLIES	400-499	8,440.15	51,378.15	11,655.69	73,538.62	53,078.37	7,913.24
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,994.05	11,422.90	2,075.60	19,594.67	16,959.96	463.33
TOTAL INSTRUCTIONAL SUPPORT SERVICES		27,634.20	77,652.31	13,731.29	115,413.02	80,848.29	8,376.57
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	400.00	0.00	200.00	8,830.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,822.60	360.00	1,683.75	3,649.89	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	2,222.60	360.00	1,883.75	12,480.54	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		0005 -----	0010 -----	0125 -----	0130 -----	0135 -----	0140 -----
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	578.07	53,166.38	2,572.28	28,163.36	42,641.82	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,144.58	7,916.04	98.00	2,311.84	66.50	0.00
TOTAL OTHER EXPENDITURES		1,722.65	61,082.42	2,670.28	30,475.20	42,708.32	0.00
TOTAL EXPENDITURES	1000-9899	44,758.09	186,213.26	39,524.45	183,956.03	162,935.65	26,247.84
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	717.45	15,578.78	1,128.96	26,956.19	9,603.66	1,893.55
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	717.45	15,578.78	1,128.96	26,956.19	9,603.66	1,893.55
TOTAL EXPEND & OTHER FUND USES	(NET)	45,475.54	201,792.04	40,653.41	210,912.22	172,539.31	28,141.39

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0150	0160	0165	0175	0180	0200
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	8,881.37	0.00
MATERIALS & SUPPLIES	400-499	5,318.64	16,424.85	1,238.17	5,982.08	16,603.96	6,072.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,315.00	0.00	6,217.00	11,577.00	130.00	390.00
TOTAL INSTRUCTIONAL SERVICES		15,633.64	16,424.85	7,455.17	17,559.08	25,615.33	6,462.88
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	120.36	12,334.56	67.53	456.20	35,161.02	46,702.25
MATERIALS & SUPPLIES	400-499	6,018.46	28,945.14	0.00	8,300.31	47,043.54	34,472.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	780.00	13,767.84	6,734.18	225.10	27,063.44	18,225.19
TOTAL INSTRUCTIONAL SUPPORT SERVICES		6,918.82	55,047.54	6,801.71	8,981.61	109,268.00	99,400.37
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	250.00	50.00	0.00	8,294.86	1,029.00
MATERIALS & SUPPLIES	400-499	0.00	27.48	0.00	0.00	8,189.67	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	277.48	50.00	0.00	16,484.53	1,029.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		0150 -----	0160 -----	0165 -----	0175 -----	0180 -----	0200 -----
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	13,851.99	2,165.55	0.00	61,498.65	20,407.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,901.45	5,418.43	4,332.75	4,748.18	763.67	1,567.37
TOTAL OTHER EXPENDITURES		2,901.45	19,270.42	6,498.30	4,748.18	62,262.32	21,974.46
TOTAL EXPENDITURES	1000-9899	28,020.28	91,889.97	21,816.58	31,288.87	220,807.18	132,411.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	3,699.24	5,682.19	2,388.14	1,855.05	23,315.64	9,425.63
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	3,699.24	5,682.19	2,388.14	1,855.05	23,315.64	9,425.63
TOTAL EXPEND & OTHER FUND USES	(NET)	31,719.52	97,572.16	24,204.72	33,143.92	244,122.82	141,837.31

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				6010	TOTAL (Memo Only)
		0205	0210	0215	0220		
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	4,980.00	0.00	0.00	0.00	14,725.37
MATERIALS & SUPPLIES	400-499	5,856.04	22,104.92	2,936.93	9,924.93	196.22	176,632.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,095.15	0.00	139.59	1,411.50	0.00	108,676.86
TOTAL INSTRUCTIONAL SERVICES		23,951.19	27,084.92	3,076.52	11,336.43	196.22	300,034.48
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	3,841.00	16,276.20	350.00	2,778.50	3,904.27	170,132.84
MATERIALS & SUPPLIES	400-499	7,386.16	121,111.80	7,379.61	20,012.25	2,206.71	488,881.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	65,605.06	45.00	4,861.75	7,539.70	214,357.77
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,227.16	202,993.06	7,774.61	27,652.50	13,650.68	873,371.74
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	9,535.43	400.00	0.00	0.00	28,989.94
MATERIALS & SUPPLIES	400-499	0.00	5,821.39	0.00	0.00	0.00	21,554.78
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	15,356.82	400.00	0.00	0.00	50,544.72



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL	
		0205	0210	0215	0220	6010	(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	4,949.50	106,510.88	8,010.54	6,268.18	6,907.99	357,692.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,367.84	4,488.70	4,865.54	1,104.67	347.93	44,443.49
TOTAL OTHER EXPENDITURES		7,317.34	110,999.58	12,876.08	7,372.85	7,255.92	402,135.77
TOTAL EXPENDITURES	1000-9899	46,235.58	368,833.96	24,127.21	46,765.18	21,526.62	1,677,358.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1,740.13	46,004.91	1,472.79	903.58	267.39	152,633.28
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	1,740.13	46,004.91	1,472.79	903.58	267.39	152,633.28
TOTAL EXPEND & OTHER FUND USES	(NET)	47,975.71	414,838.87	25,600.00	47,668.76	21,794.01	1,829,991.71

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1100	1200	1500	1700	1810	1890
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,811,093.11	10,446,998.41	8,620,428.57	292,177.43	16,123.20	4,637.50
EMPLOYEE BENEFITS	200-299	703,728.73	3,949,594.63	3,217,020.44	146,907.01	5,020.40	884.21
PURCHASED SERVICES	300-399	3,065.30	30,675.72	29,021.47	4,344.03	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	383.77	448,361.62	4,545.42	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		2,517,887.14	14,427,652.53	12,314,832.10	447,973.89	21,143.60	5,521.71
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	113,238.35	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	38,907.72	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	31,000.00	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	183,146.07	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	91.00	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		91.00	0.00	0.00	0.00	0.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1100	1200	1500	1700	1810	1890
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	2,517,978.14	14,427,652.53	12,314,832.10	631,119.96	21,143.60	5,521.71
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	2,517,978.14	14,427,652.53	12,314,832.10	631,119.96	21,143.60	5,521.71





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
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	279,071.91	2,505,108.84	1,771,454.22	293,784.44	1,589,029.24	76,423.26
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	279,071.91	2,505,108.84	1,771,454.22	293,784.44	1,589,029.24	76,423.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	442,642.41	1,100,835.45	17,103.75	122,284.63	94,254.39
EMPLOYEE BENEFITS	200-299	0.00	163,183.72	392,364.55	3,289.27	24,608.50	17,964.11
PURCHASED SERVICES	300-399	0.00	1,590.50	4,608.43	0.00	1,450.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	22,402.96	56,200.24	16,784.89	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	629,819.59	1,554,008.67	37,177.91	148,343.13	112,218.50
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	132,512.21	0.00	30,316.96	0.00	1,632.73	9,968.44
EMPLOYEE BENEFITS	200-299	49,403.38	0.00	5,156.08	0.00	399.58	1,701.23
PURCHASED SERVICES	300-399	297.92	1,253.90	25,168.90	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	752.50	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	2,275.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		182,966.01	1,253.90	62,916.94	0.00	2,032.31	11,669.67
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	44,130.96	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	25,504.41	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	94,330.79	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,198.16	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	14,680.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	166,164.32	0.00	0.00	14,680.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
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	182,966.01	631,073.49	1,903,761.09	37,177.91	150,375.44	138,568.17
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	182,966.01	631,073.49	1,903,761.09	37,177.91	150,375.44	138,568.17







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4501	4502	4503	4504	4506	4508
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	60,250.61	141,411.24	250,269.85	13,525.72	56,760.50	57,432.03
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)	60,250.61	141,411.24	250,269.85	13,525.72	56,760.50	57,432.03





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4509	4510	4600	4711	4712	4800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	900.00	51,223.84	216,413.66	42,090.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	170.18	26,661.95	98,664.78	7,953.74
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,244.59	453.51	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,794.43	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	1,336.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	1,070.18	85,260.81	315,531.95	50,044.12
TOTAL EXPENDITURES	1000-9899	22,315.13	71,001.08	21,070.18	85,260.81	315,531.95	50,044.12
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)	22,315.13	71,001.08	21,070.18	85,260.81	315,531.95	50,044.12







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8100	8110	8210	8220	8230	8310
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	929.05	646,275.23	3,577,709.52	2,321,205.36	4,472,972.13	595,492.05
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	929.05	646,275.23	3,577,709.52	2,321,205.36	4,472,972.13	595,492.05

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	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	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	1,897,046.44	7,665.12	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	884,661.33	1,463.78	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,433,900.39	42,255.00	12,899.08	9,150.00	1,550.35	0.00
MATERIALS & SUPPLIES	400-499	606,015.63	877.06	28,298.98	89,251.67	752.50	0.00
CAPITAL OUTLAY	500-599	74,900.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	18,900.41	9,000.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,915,424.20	61,260.96	41,198.06	98,401.67	2,302.85	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	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	5,915,424.20	61,260.96	41,198.06	98,401.67	2,302.85	4,625,623.64
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	5,915,424.20	61,260.96	41,198.06	98,401.67	2,302.85	4,625,623.64





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8420	8610	8620	8630	8640	8650
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	77,028.36	1,063,128.26	471,788.89	15,200.61	131,261.96
OTHER FUND USES							
9910							
TRANSFERS OUT	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 EXPENDITURES, OTHER FUND USES	(NET)	0.00	77,028.36	1,063,128.26	471,788.89	15,200.61	131,261.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,888,053.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,387,952.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	324,819.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	958,585.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	80,584.98
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	38,639,995.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,001,720.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,018,236.67
PURCHASED SERVICES	300-399	0.00	0.00	0.00	511,065.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	114,509.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	11,144.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	11,656,676.89
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,068,757.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	949,602.28
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,022,834.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	736,339.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	89,580.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	27,900.41
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,895,015.11



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,579,389.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,740,297.73
PURCHASED SERVICES	300-399	0.00	0.00	0.00	114,232.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	902,145.37
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	5,336,064.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,098,487.65
EMPLOYEE BENEFITS	200-299	14,852.43	0.00	0.00	376,122.86
PURCHASED SERVICES	300-399	83,715.55	0.00	0.00	321,798.77
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	15,715.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	45,901.44
TOTAL GENERAL ADMINISTRATIVE SERVICES		98,567.98	0.00	0.00	1,858,026.14
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				
PRINCIPAL	931-931	0.00	74,411.56	0.00	74,411.56
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	74,411.56	0.00	74,411.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	310,627.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	133,450.65
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,698.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,794.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,336.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	451,907.06
TOTAL EXPENDITURES	1000-9899	98,567.98	74,411.56	0.00	64,912,097.62
OTHER FUND USES					
9910					
TRANSFERS OUT	920-929	0.00	0.00	1,851,551.79	1,851,551.79
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	1,851,551.79	1,851,551.79
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	98,567.98	74,411.56	1,851,551.79	66,763,649.41





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
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EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1851	1900
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	23,288.71	1,402,485.27	214,444.46	27,686.10	4,553.56	550.00
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)	23,288.71	1,402,485.27	214,444.46	27,686.10	4,553.56	550.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					3500	3600
		2300	2400	2800	2900			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	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	0.00
PURCHASED SERVICES	300-399	0.00	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	0.00
CAPITAL OUTLAY	500-599	0.00	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	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	597,809.69	1,331,399.65	9,818.75	143,254.68	4,443.70	16,545.01	
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)	597,809.69	1,331,399.65	9,818.75	143,254.68	4,443.70	16,545.01	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3700	3800	4400	4500	4501	4502
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	645.22	350.00	0.00	12,441.60	0.00	0.00
MATERIALS & SUPPLIES	400-499	36,191.43	68,380.30	1,095.85	227,099.21	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	11,699.64	0.00	7,282.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		36,836.65	80,429.94	1,095.85	246,822.81	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	8,840.47	20,853.47	0.00	245,404.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	20,121.04	0.00	26,853.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,220.00	5,365.00	0.00	79,662.13	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		12,060.47	46,339.51	0.00	351,920.11	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	1,705.68	0.00	81,864.09	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	768.10	0.00	39,721.11	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	7,205.14	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	2,473.78	0.00	128,790.34	0.00	0.00



CALHOUN COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3700	3800	4400	4500	4501	4502
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	48,897.12	129,616.33	45,631.26	766,228.41	3,782.66	5,182.06
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)	48,897.12	129,616.33	45,631.26	766,228.41	3,782.66	5,182.06





CALHOUN COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4503	4506	4508	4509	4510	4600
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	18,870.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,520.43
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,472.02
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	3,444.26
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	27,306.71
TOTAL EXPENDITURES	1000-9899	4,664.84	4,135.44	2,381.99	2,243.45	690.82	28,751.23
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)	4,664.84	4,135.44	2,381.99	2,243.45	690.82	28,751.23







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
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EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4712	4800	8100	8110	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	14,942.53	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,291.97	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	5,440.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		20,234.50	5,440.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	20,418.63	5,440.00	101,499.47	25,178.49	789,183.37	705,636.07
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)	20,418.63	5,440.00	101,499.47	25,178.49	789,183.37	705,636.07

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8410	8420
-----		-----	-----	-----	-----	-----	-----
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	76,259.01	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	51,703.26	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	39,886.15	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		167,848.42	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	4,086.26	44,216.13	30,160.23	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	8,016.66	35,502.94	23,998.73	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	11,498.01	188.04	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	12,102.92	91,217.08	54,347.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8230	8310	8320	8330	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	12,659.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,382.09
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	986.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	8,219.11
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	145.86
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	24,393.16
TOTAL EXPENDITURES	1000-9899	167,848.42	12,102.92	91,217.08	54,347.00	7,749.00	6,380,838.15
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)	167,848.42	12,102.92	91,217.08	54,347.00	7,749.00	6,380,838.15





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8620	8630	8650	8690	9100	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	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	432,757.20
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	515.99
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	433,273.19
TOTAL EXPENDITURES	1000-9899	116,532.41	19,414.49	0.00	24,144.76	17,342.22	433,273.19
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)	116,532.41	19,414.49	0.00	24,144.76	17,342.22	433,273.19

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-A-8

FUND TYPES	ACCT #	9700	(Memo Only)
DESCRIPTION - PROGRAM			
<hr style="border-top: 1px dashed black;"/>			
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	1,761,550.68
EMPLOYEE BENEFITS	200-299	0.00	732,338.13
PURCHASED SERVICES	300-399	0.00	107,150.65
MATERIALS & SUPPLIES	400-499	0.00	1,459,554.33
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	38,138.20
TOTAL INSTRUCTIONAL SERVICES		0.00	4,098,731.99
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	588,225.73
EMPLOYEE BENEFITS	200-299	0.00	192,800.63
PURCHASED SERVICES	300-399	0.00	846,417.62
MATERIALS & SUPPLIES	400-499	0.00	337,674.07
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	250,315.21
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	2,215,433.26
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	162,032.39
MATERIALS & SUPPLIES	400-499	0.00	108,007.54
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	18,891.19
TOTAL OPERATION & MAINTENANCE		0.00	288,931.12



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-B-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,604,774.02
EMPLOYEE BENEFITS	200-299	0.00	1,085,705.65
PURCHASED SERVICES	300-399	0.00	258,276.34
MATERIALS & SUPPLIES	400-499	0.00	3,045,843.54
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	477,723.88
TOTAL AUXILIARY SERVICES		0.00	6,472,323.43
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	98,460.17
EMPLOYEE BENEFITS	200-299	0.00	32,720.43
PURCHASED SERVICES	300-399	0.00	9,218.93
MATERIALS & SUPPLIES	400-499	0.00	2,318.51
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	44,523.24
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	187,241.28
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	17,342.22
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	17,342.22
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9700 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	46,472.50
EMPLOYEE BENEFITS	200-299	0.00	11,194.49
PURCHASED SERVICES	300-399	0.00	986.13
MATERIALS & SUPPLIES	400-499	0.00	442,448.33
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	9,546.11
TOTAL OTHER EXPENDITURES		0.00	510,647.56
TOTAL EXPENDITURES	1000-9899	0.00	13,790,650.86
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	372,023.39	372,023.39
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	372,023.39	372,023.39
TOTAL EXPEND, OTHER FUND USES	(NET)	372,023.39	14,162,674.25

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-III-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
-----	-----	-----	-----
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-III-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	195,455.80	195,455.80
INTEREST	932-932	43,827.66	43,827.66
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		239,283.46	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	239,283.46	239,283.46
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00 0.00	0.00 0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	239,283.46	239,283.46

GOVERNMENTAL - DEBT SERVICE

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		4503	8320	8330	8640	9100	9200
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	281,047.39	15,881.89	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	285,723.90	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	5,113.68	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,113.68	566,771.29	15,881.89	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		4503	8320	8330	8640	9100	9200
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	5,113.68	566,771.29	15,881.89	547,244.76	1,083,679.49	646,666.99
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)	5,113.68	566,771.29	15,881.89	547,244.76	1,083,679.49	646,666.99



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	296,929.28
MATERIALS & SUPPLIES	400-499	285,723.90
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	5,113.68
TOTAL OPERATION & MAINTENANCE		587,766.86

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	547,244.76
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		547,244.76
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	1,083,679.49
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		1,083,679.49
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	592,579.84
INTEREST	932-932	54,087.15
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		646,666.99

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
 TOTAL EXPENDITURES	 1000-9899	 2,865,358.10
 OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00 0.00
 TOTAL EXPENDITURES, OTHER FUND USES	 (NET)	 2,865,358.10

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2300	2400	2900
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	14,461.37	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,424.81	32,414.36	52,466.91	342.26	5,675.89	799.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,565.25	75,523.32	14,851.94	711.50	140.00	354.00
TOTAL INSTRUCTIONAL SERVICES		21,990.06	107,937.68	81,780.22	1,053.76	5,815.89	1,153.09
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	2,950.37	150.74
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,588.89	650.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	754.98	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	5,294.24	801.31
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	1,029.00	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	1,029.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2300	2400	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	21,990.06	107,937.68	81,780.22	1,053.76	12,139.13	1,954.40
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)	21,990.06	107,937.68	81,780.22	1,053.76	12,139.13	1,954.40

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					4712	8100
		3700	3800	4400	4500			
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	264.00	
MATERIALS & SUPPLIES	400-499	176.60	2,013.51	0.00	67,724.82	0.00	4,594.00	
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	3,608.35	0.00	1,922.50	
TOTAL INSTRUCTIONAL SERVICES		176.60	2,013.51	0.00	71,333.17	0.00	6,780.50	
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	811.99	2,942.28	0.00	19,891.88	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,029.92	1,998.53	0.00	184,513.22	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	1,390.00	7,431.17	0.00	42,457.86	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		3,231.91	12,371.98	0.00	246,862.96	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	15,128.33	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	18,038.83	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	33,167.16	0.00	0.00	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		3700	3800	4400	4500	4712	8100
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	955.22	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	75.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	955.22	75.00	0.00
TOTAL EXPENDITURES	1000-9899	3,408.51	14,385.49	43,055.94	354,009.29	75.00	6,780.50
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)	3,408.51	14,385.49	43,055.94	354,009.29	75.00	6,780.50

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8210	8220	8230	8310	8320	8330
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	138,938.91	2,769.36	1,677.31	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	290,078.25	2,416.74	6,605.01	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	160,681.14	1,161.92	480.70	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		589,698.30	6,348.02	8,763.02	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	3,075.00	8,795.61	962.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,174.27	341.68
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	3,075.00	11,969.88	1,303.68



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8210	8220	8230	8310	8320	8330
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	589,698.30	6,348.02	8,763.02	3,075.00	11,969.88	1,303.68
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)	589,698.30	6,348.02	8,763.02	3,075.00	11,969.88	1,303.68

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	9540	9600	FIDUCIARY - EXPENDABLE TRUST	
					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	14,725.37
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	176,632.25
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	108,676.86
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	300,034.48
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	170,132.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	488,881.13
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	214,357.77
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	873,371.74
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	0.00	0.00	0.00	28,989.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	21,554.78
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		0.00	0.00	0.00	0.00	50,544.72

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST				
		8410	9540	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	6,525.00	0.00	0.00	0.00	51,271.72
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		6,525.00	0.00	0.00	0.00	51,271.72
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					
PRINCIPAL	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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	9540	9600	FIDUCIARY - EXPENDABLE TRUST 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	356,737.06	0.00	357,692.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,161.62	42,206.87	0.00	44,443.49
TOTAL OTHER EXPENDITURES		0.00	2,161.62	398,943.93	0.00	402,135.77
TOTAL EXPENDITURES	1000-9899	6,525.00	2,161.62	398,943.93	0.00	1,677,358.43
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	152,633.28	152,633.28
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	6,525.00	2,161.62	398,943.93	152,633.28	1,829,991.71