

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1110-0	1110-1	1110-9	1220-0	1220-1
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	42,866,767.00	0.00	0.00	322,477.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,807,000.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		46,673,767.00	0.00	0.00	322,477.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	24,504,777.90	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,145,377.35	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	294,461.51	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	210.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		33,944,826.76	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	6,739,030.27	0.00	0.00	215,178.09	0.00
EMPLOYEE BENEFITS	200-299	2,441,334.70	0.00	0.00	107,298.91	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 INSTRUCTIONAL SUPPORT SERV		9,180,364.97	0.00	0.00	322,477.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	1,887,774.14	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	860,885.85	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	34,990.40	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 OPERATION & MAINTENANCE		2,783,650.39	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1110-0	1110-1	1110-9	1220-0	1220-1
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	149,823.98	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	135,124.90	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 AUXILIARY SERVICES		284,948.88	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	137,222.98	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	55,740.80	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 ADMIN SERVICES		192,963.78	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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1110-0	1110-1	1110-9	1220-0	1220-1
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	197,568.36	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	89,443.86	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 OTHER EXPENDITURES		287,012.22	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	46,673,767.00	0.00	0.00	322,477.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1221-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	26,813.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		26,813.00
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	20,217.19
EMPLOYEE BENEFITS	200-299	6,488.81
PURCHASED SERVICES	300-399	107.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		26,813.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1221-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1221-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	26,813.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1222-0	1230-0	1230-1	1230-9	1231-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	64,795.00	431,109.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		64,795.00	431,109.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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	24,832.17	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	38,727.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		63,559.17	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	318,052.55	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	111,960.45	0.00	0.00	0.00
PURCHASED SERVICES	300-399	935.83	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,096.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	300.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,235.83	431,109.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1222-0	1230-0	1230-1	1230-9	1231-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1222-0	1230-0	1230-1	1230-9	1231-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	64,795.00	431,109.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

EXHIBIT A-I-I-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1231-1 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1231-1
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1231-1
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1240-0	1240-1	1240-9	1242-0	1242-1
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	56,357.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		56,357.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	39,672.24	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	15,433.07	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	1,251.69	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 INSTRUCTIONAL SERVICES		56,357.00	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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1240-0	1240-1	1240-9	1242-0	1242-1
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1240-0	1240-1	1240-9	1242-0	1242-1
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	56,357.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

EXHIBIT A-I-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1250-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	30,950.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		30,950.00
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	22,457.29
EMPLOYEE BENEFITS	200-299	8,177.19
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	315.52
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		30,950.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1250-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1250-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	30,950.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1250-1	1250-9	1252-0	1252-1	1252-9
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	8,921.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	8,921.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	6,722.04	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,198.96	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 INSTRUCTIONAL SERVICES		0.00	0.00	8,921.00	0.00	0.00
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	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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1250-1	1250-9	1252-0	1252-1	1252-9
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1250-1	1250-9	1252-0	1252-1	1252-9
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	8,921.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
TRANSFERS OUT	9910 920-929 9900-9999	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

EXHIBIT A-I-I-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1253-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1253-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1253-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1254-0	1275-0	1275-9	1278-0	1279-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	12,772.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	12,772.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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	8,956.54	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 INSTRUCTIONAL SERVICES		0.00	8,956.54	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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	579.48	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,235.98	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 INSTRUCTIONAL SUPPORT SERV		0.00	3,815.46	0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1254-0	1275-0	1275-9	1278-0	1279-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1254-0	1275-0	1275-9	1278-0	1279-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	12,772.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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	(1,408.26)
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	(1,408.26)

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1280-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	23,010.97
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		23,010.97
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	14,185.63
EMPLOYEE BENEFITS	200-299	2,513.27
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		16,698.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	4,812.07
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,500.00
TOTAL INSTRUCTIONAL SUPPORT SERV		6,312.07
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1280-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1280-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	23,010.97
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1280-1	1282-0	1283-0	1283-1	1310-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	10,000.00	10,000.00	0.00	4,274,653.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	10,000.00	10,000.00	0.00	4,274,653.00
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	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,887.18	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 INSTRUCTIONAL SERVICES		0.00	3,887.18	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	400.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	31.21	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,761.61	8,650.00	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	920.00	1,350.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	6,112.82	10,000.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1280-1	1282-0	1283-0	1283-1	1310-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,199,219.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,457,447.57
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	61,037.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	556,878.77
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	70.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	4,274,653.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1280-1	1282-0	1283-0	1283-1	1310-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	10,000.00	10,000.00	0.00	4,274,653.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	82.50	(82.50)	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	82.50	(82.50)	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, 2013

EXHIBIT A-I-I-A-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1320-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1410-0	1410-1	1411-0	1411-1	1411-9
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	216,228.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		216,228.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	131,358.44	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	84,796.56	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	73.00	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 INSTRUCTIONAL SERVICES		216,228.00	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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1410-0	1410-1	1411-0	1411-1	1411-9
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1410-0	1410-1	1411-0	1411-1	1411-9
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	216,228.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

EXHIBIT A-I-I-A-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1520-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	16,784.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		16,784.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1520-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1520-0
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	12,583.92
EMPLOYEE BENEFITS	200-299	4,200.08
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 OTHER EXPENDITURES		16,784.00
TOTAL EXPENDITURES	1000-9899	16,784.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1520-1	1520-9	1710-0	1720-0	1760-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	82,800.00	26,880.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	10,280.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	93,080.00	26,880.00
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	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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1520-1	1520-9	1710-0	1720-0	1760-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1520-1	1520-9	1710-0	1720-0	1760-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	54,170.79	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	27,131.33	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,500.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	5,705.03	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	1,774.47	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	90,281.62	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	90,281.62	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	31,950.00
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	(31,950.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(31,950.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	2,798.38	(5,070.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	(3,040.00)	258,307.24
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(241.62)	253,237.24

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1810-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	150,000.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		150,000.00
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	7,236.00
EMPLOYEE BENEFITS	200-299	2,764.00
PURCHASED SERVICES	300-399	140,000.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		150,000.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1810-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1810-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	150,000.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1815-0	1815-1	2130-0	2240-0	2253-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	15,150.00	0.00	6,630.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	97,076.70	0.00
TOTAL REVENUES		15,150.00	0.00	6,630.00	97,076.70	0.00
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	97,076.70	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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	97,076.70	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	1,165.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	99.54	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	11,543.96	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,341.50	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 INSTRUCTIONAL SUPPORT SERV		15,150.00	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
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 OPERATION & MAINTENANCE		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1815-0	1815-1	2130-0	2240-0	2253-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1815-0	1815-1	2130-0	2240-0	2253-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	15,150.00	0.00	0.00	97,076.70	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	6,630.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	13,332.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	19,962.00	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, 2013

EXHIBIT A-I-I-A-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	2254-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	567,608.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		567,608.00
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	216,552.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		216,552.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2254-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2254-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	216,552.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	351,056.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	351,056.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		2900-0	2901-0	2901-9	4275-0	5910-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	112,500.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	112,500.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	95,000.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	16,685.28	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 INSTRUCTIONAL SERVICES		0.00	111,685.28	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	18,375.14	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,219.20	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 INSTRUCTIONAL SUPPORT SERV		0.00	21,594.34	0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		2900-0	2901-0	2901-9	4275-0	5910-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		2900-0	2901-0	2901-9	4275-0	5910-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	133,279.62	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(20,779.62)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	(21,618.57)	0.00	0.00	29,423.59
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(42,398.19)	0.00	0.00	29,423.59

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-10

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	6001-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	4,678.00
LOCAL REVENUES	6000-7999	7,243,958.59
OTHER REVENUES	8000-8999	22,241.22
TOTAL REVENUES		7,270,877.81
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,868,069.91
EMPLOYEE BENEFITS	200-299	571,987.34
PURCHASED SERVICES	300-399	11,098.77
MATERIALS & SUPPLIES	400-499	325,290.02
CAPITAL OUTLAY	500-599	10,337.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		2,786,783.04
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	539,104.33
EMPLOYEE BENEFITS	200-299	182,297.55
PURCHASED SERVICES	300-399	539,822.31
MATERIALS & SUPPLIES	400-499	86,562.19
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	4,821.68
TOTAL INSTRUCTIONAL SUPPORT SERV		1,352,608.06
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	78,472.33
EMPLOYEE BENEFITS	200-299	22,211.14
PURCHASED SERVICES	300-399	870,764.40
MATERIALS & SUPPLIES	400-499	674,120.51
CAPITAL OUTLAY	500-599	79,919.45
OTHER OBJECTS	600-997	631.25
TOTAL OPERATION & MAINTENANCE		1,726,119.08

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-B-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-0
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	79,122.97
EMPLOYEE BENEFITS	200-299	21,786.64
PURCHASED SERVICES	300-399	66,954.02
MATERIALS & SUPPLIES	400-499	352,719.88
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		520,583.51
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	1,117,270.95
EMPLOYEE BENEFITS	200-299	336,543.08
PURCHASED SERVICES	300-399	247,768.23
MATERIALS & SUPPLIES	400-499	115,821.91
CAPITAL OUTLAY	500-599	27,970.01
OTHER OBJECTS	600-997	54,511.65
TOTAL GENERAL ADMIN SERVICES		1,899,885.83
 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, 2013

XHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	8,360,391.08
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	196,393.71
	9910	
TRANSFERS OUT	920-929	1,987,568.83
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(1,791,175.12)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(1,791,175.12)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(2,880,688.39)
BEGINNING FUND BALANCE - OCT 1	0300-0399	7,095,644.03
ENDING FUND BALANCE - SEP 30	(NET)	4,214,955.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-9	GOVERNMENTAL - GENERAL			6510-0
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	3,974,239.78	0.00	0.00	3,000.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	3,974,239.78	0.00	0.00	3,000.00
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	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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,944,302.77	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 OPERATION & MAINTENANCE		0.00	1,944,302.77	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-9	GOVERNMENTAL - GENERAL			6510-0
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					6510-0
		6001-9	6230-0	6231-0	6232-0		
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	1,944,302.77	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)	0.00	2,029,937.01	0.00	0.00	0.00	3,000.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	6,574,463.49	0.00	0.00	0.00	(1,951.59)
ENDING FUND BALANCE - SEP 30	(NET)	0.00	8,604,400.50	0.00	0.00	0.00	1,048.41

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6850-0
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	37,268.76
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		37,268.76
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	9,662.50
EMPLOYEE BENEFITS	200-299	786.57
PURCHASED SERVICES	300-399	2,500.00
MATERIALS & SUPPLIES	400-499	54,358.16
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		67,307.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	90,244.68
MATERIALS & SUPPLIES	400-499	12,455.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		102,699.68
OPERATION & MAINTENANCE	3000-3999	
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	11,613.75
TOTAL OPERATION & MAINTENANCE		11,613.75



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-B-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6850-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

XHIBIT A-I-I-C-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6850-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	181,620.66
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(144,351.90)
BEGINNING FUND BALANCE - OCT 1	0300-0399	235,398.10
ENDING FUND BALANCE - SEP 30	(NET)	91,046.20

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		6921-0	6921-9	6922-0	6923-0	6940-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	63,047.00	0.00	21,630.00	0.00	8,950.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		63,047.00	0.00	21,630.00	0.00	8,950.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	19,298.47	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,227.54	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	15,625.00	0.00	17,487.95
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 INSTRUCTIONAL SERVICES		0.00	0.00	38,151.01	0.00	17,487.95
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	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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		6921-0	6921-9	6922-0	6923-0	6940-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					6940-0
		6921-0	6921-9	6922-0	6923-0	6940-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	27,082.38	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	4,684.81	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	200.00	
TOTAL OTHER EXPENDITURES		31,767.19	0.00	0.00	0.00	200.00	
TOTAL EXPENDITURES	1000-9899	31,767.19	0.00	38,151.01	0.00	17,687.95	
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	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	
	9910						
TRANSFERS OUT	920-929	19,200.00	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	
TOTAL	(NET)	(19,200.00)	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(19,200.00)	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	12,079.81	0.00	(16,521.01)	0.00	(8,737.95)	
BEGINNING FUND BALANCE - OCT 1	0300-0399	346,142.72	0.00	21,783.36	0.00	0.00	
ENDING FUND BALANCE - SEP 30	(NET)	358,222.53	0.00	5,262.35	0.00	(8,737.95)	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-12

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	6960-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6960-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

XHIBIT A-I-I-C-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6960-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	577.13
ENDING FUND BALANCE - SEP 30	(NET)	577.13



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		6970-0	6970-9	6981-0	6999-0	6999-9
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	2,380.50	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	2,380.50	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	97,340.04	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	12,340.21	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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	109,680.25	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,589.94	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,052.40	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 INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	30,642.34	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,071.34	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	291.03	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	2,362.37	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		6970-0	6970-9	6981-0	6999-0	6999-9
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	52,508.74	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	7,493.88	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 AUXILIARY SERVICES		0.00	0.00	0.00	60,002.62	0.00
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	1,519.05	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 ADMIN SERVICES		0.00	0.00	1,519.05	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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					6999-9
		6970-0	6970-9	6981-0	6999-0	6999-9	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	23,885.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,338.61	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 OTHER EXPENDITURES		0.00	0.00	0.00	27,223.61	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,519.05	229,911.19	0.00	
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	241,086.23	0.00	
OTHER FINANCING SOURCES	9000-9997	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	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	0.00	0.00	241,086.23	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	241,086.23	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	861.45	11,175.04	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	80.17	0.00	0.00	25,405.59	0.00	
ENDING FUND BALANCE - SEP 30	(NET)	80.17	0.00	861.45	36,580.63	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, 2013

EXHIBIT A-I-I-A-13

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	123,363.83
TOTAL REVENUES		123,363.83
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-I-B-13

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0
-----	-----	-----
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	197,422.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		197,422.00
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
 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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

XHIBIT A-I-I-C-13

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	197,422.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(74,058.17)
BEGINNING FUND BALANCE - OCT 1	0300-0399	114,561.67
ENDING FUND BALANCE - SEP 30	(NET)	40,503.50

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-A-14

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9130-0	9320-0	GOVERNMENTAL - GENERAL (Memo Only)	
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	49,333,204.97
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	4,678.00
LOCAL REVENUES	6000-7999	0.00	105.20	0.00	0.00	15,171,859.83
OTHER REVENUES	8000-8999	17,837.50	0.00	0.00	0.00	260,519.25
TOTAL REVENUES		17,837.50	105.20	0.00	0.00	64,770,262.05
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	26,793,323.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	9,858,110.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	250,675.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	962,775.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	49,064.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	210.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	37,914,158.01
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	7,900,569.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,864,959.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	661,456.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	106,006.19
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	8,891.68
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	11,541,884.57
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,968,317.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	883,388.02
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,815,067.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	709,110.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	79,919.45
OTHER OBJECTS	600-997	0.00	0.00	47,064.88	0.00	59,309.88
TOTAL OPERATION & MAINTENANCE		0.00	0.00	47,064.88	0.00	6,515,113.24

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-I-B-14

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9130-0	9320-0	9910-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,480,675.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,621,852.99
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	127,991.19
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	909,598.65
CAPITAL OUTLAY	500-599	0.00	583,555.00	0.00	0.00	780,977.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	70.00
TOTAL AUXILIARY SERVICES		0.00	583,555.00	0.00	0.00	5,921,165.01
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,254,493.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	392,283.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	247,768.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	117,340.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	27,970.01
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	54,511.65
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	2,094,368.66
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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	74,411.56
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 SERVICES		0.00	0.00	0.00	0.00	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, 2013

EXHIBIT A-I-I-C-14

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9130-0	9320-0	GOVERNMENTAL - GENERAL 9910-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	315,290.45
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	128,798.69
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,500.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	5,705.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,974.47
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	453,268.64
TOTAL EXPENDITURES	1000-9899	0.00	583,555.00	47,064.88	0.00	64,514,369.69
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	241,086.23
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	50,000.00	0.00	246,393.71
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	2,038,718.83
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	50,000.00	0.00	(1,551,238.89)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	50,000.00	0.00	(1,551,238.89)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	17,837.50	(583,449.80)	2,935.12	0.00	(1,295,346.53)
BEGINNING FUND BALANCE - OCT 1	0300-0399	33,292.07	561,869.12	0.00	764.28	15,283,026.14
ENDING FUND BALANCE - SEP 30	(NET)	51,129.57	(21,580.68)	2,935.12	764.28	13,987,679.61

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		2226-0	3210-0	3210-1	3220-0	3280-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	2,045,080.74	0.00	25,152.32	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	2,045,080.74	0.00	25,152.32	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	1,310,269.60	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	640,471.08	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	18,602.95	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 INSTRUCTIONAL SERVICES		0.00	1,969,343.63	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	23,994.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	12,641.36	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	15,048.44	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	270.66	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	2,335.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	54,289.46	0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		2226-0	3210-0	3210-1	3220-0	3280-0
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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	21,447.65	0.00	263.82	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	21,447.65	0.00	263.82	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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		2226-0	3210-0	3210-1	3220-0	3280-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	14,900.33	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,107.04	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	4,881.13	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 OTHER EXPENDITURES		0.00	0.00	0.00	24,888.50	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,045,080.74	0.00	25,152.32	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3310-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	131,399.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		131,399.00
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	86,889.80
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		86,889.80
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	27,875.20
MATERIALS & SUPPLIES	400-499	315.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	9,250.00
TOTAL INSTRUCTIONAL SUPPORT SERV		37,440.20
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3310-0 -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	500.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		500.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	4,541.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,028.00
TOTAL GENERAL ADMIN SERVICES		6,569.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3310-0 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	131,399.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3313-0	3316-0	3317-0	3323-0	3330-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3313-0	3316-0	3317-0	3323-0	3330-0
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3313-0	3316-0	3317-0	3323-0	3330-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3335-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3335-0 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3335-0 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3510-0	4110-0	4110-1	4116-0	4117-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	2,039,829.08	87,343.89	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	2,039,829.08	87,343.89	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	516,485.47	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	231,834.69	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,075.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	227,006.01	72,379.75	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,036.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	978,437.17	72,379.75	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	493,192.99	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	158,958.41	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	134,205.51	1,943.13	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	59,938.41	785.20	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	9,716.00	200.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	856,011.32	2,928.33	0.00	0.00
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	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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3510-0	4110-0	4110-1	4116-0	4117-0
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	235.64	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	41.36	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,464.30	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 AUXILIARY SERVICES		0.00	1,741.30	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	121,261.94	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	38,316.17	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,439.67	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,161.48	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	21,485.40	916.13	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	186,664.66	916.13	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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		3510-0	4110-0	4110-1	4116-0	4117-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	12,559.92	9,445.08	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,109.11	1,674.60	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,305.60	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 OTHER EXPENDITURES		0.00	16,974.63	11,119.68	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,039,829.08	87,343.89	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
9910						
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4120-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	40,920.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		40,920.00
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	40,920.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		40,920.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4120-0 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	4120-0 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	40,920.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4121-0	4130-0	4136-0	4137-0	4137-1
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	403,181.66	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	403,181.66	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	111,306.28	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	26,013.55	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	139,379.93	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	74,277.33	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	34,436.87	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	385,413.96	0.00	0.00	0.00
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	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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4121-0	4130-0	4136-0	4137-0	4137-1
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	10,595.52	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,943.28	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	4,228.90	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	17,767.70	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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4121-0	4130-0	4136-0	4137-0	4137-1
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	403,181.66	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	(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, 2013

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4150-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	23,854.59
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		23,854.59
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	10,847.70
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		10,847.70
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	1,636.68
MATERIALS & SUPPLIES	400-499	4,120.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,300.00
TOTAL INSTRUCTIONAL SUPPORT SERV		7,056.68
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4150-0 -----
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	0.00
OTHER OBJECTS	600-997	250.21
TOTAL GENERAL ADMIN SERVICES		250.21
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4150-0 -----
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	800.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	4,900.00
TOTAL OTHER EXPENDITURES		5,700.00
TOTAL EXPENDITURES	1000-9899	23,854.59
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4160-0	4161-0	4170-0	4195-0	4210-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	20,000.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	20,000.00	0.00
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	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 INSTRUCTIONAL SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,337.90	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	12,764.50	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 INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	17,102.40	0.00
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	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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4160-0	4161-0	4170-0	4195-0	4210-0
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,897.60	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 AUXILIARY SERVICES		0.00	0.00	0.00	2,897.60	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4160-0	4161-0	4170-0	4195-0	4210-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	20,000.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4210-1 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4210-1 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4210-1 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4236-0	4236-1	4239-0	4239-1	4240-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		0.00	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, 2013

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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4236-0	4236-1	4239-0	4239-1	4240-0
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4236-0	4236-1	4239-0	4239-1	4240-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4240-1 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4240-1 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	4240-1 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4241-0	4241-1	4270-0	4272-0	4275-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4241-0	4241-1	4270-0	4272-0	4275-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4241-0	4241-1	4270-0	4272-0	4275-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	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
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	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
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	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, 2013

EXHIBIT A-I-II-A-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4285-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4285-0 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4285-0 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4285-1	5101-0	5101-9	5290-0	5330-0
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	3,345,629.42	0.00	22,937.50	0.00
LOCAL REVENUES	6000-7999	0.00	1,243,745.46	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	109,017.80	0.00	0.00	0.00
TOTAL REVENUES		0.00	4,698,392.68	0.00	22,937.50	0.00
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	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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4285-1	5101-0	5101-9	5290-0	5330-0
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	1,642,084.74	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,041,427.55	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	129,819.70	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,910,920.06	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	153,974.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	50,961.37	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	5,929,187.42	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4285-1	5101-0	5101-9	5290-0	5330-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	13,664.36	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,444.56	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,418.73	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	10,709.10	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 OTHER EXPENDITURES		0.00	30,236.75	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	5,959,424.17	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	1,518,855.96	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	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
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	1,518,855.96	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	1,518,855.96	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	257,824.47	0.00	22,937.50	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,682,953.90	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	1,940,778.37	0.00	22,937.50	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, 2013

EXHIBIT A-I-II-A-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5990-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	4,806.28
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		4,806.28
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-I-II-B-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5990-0 -----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

EXHIBIT A-I-II-C-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5990-0 -----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	4,806.28
BEGINNING FUND BALANCE - OCT 1	0300-0399	57,273.27
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	62,079.55

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-II-A-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		6001-0	7101-0	7101-9	8992-0	(Memo Only)
		-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	8,190,134.48
LOCAL REVENUES	6000-7999	0.00	2,070,731.79	0.00	0.00	3,314,477.25
OTHER REVENUES	8000-8999	0.00	0.00	0.00	39,791.07	148,808.87
TOTAL REVENUES		0.00	2,070,731.79	0.00	39,791.07	11,653,420.60
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,826,755.07
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	872,305.77
PURCHASED SERVICES	300-399	0.00	137,577.55	0.00	0.00	138,652.55
MATERIALS & SUPPLIES	400-499	0.00	748,710.54	0.00	0.00	1,205,356.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	26,207.94	0.00	0.00	28,243.94
TOTAL INSTRUCTIONAL SERVICES		0.00	912,496.03	0.00	0.00	4,071,314.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	628,493.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	197,613.32
PURCHASED SERVICES	300-399	0.00	417,990.17	0.00	51,722.40	794,139.36
MATERIALS & SUPPLIES	400-499	0.00	222,191.40	0.00	0.00	374,662.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	138,554.76	0.00	0.00	195,792.63
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	778,736.33	0.00	51,722.40	2,190,701.08
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	153,835.40	0.00	0.00	153,835.40
MATERIALS & SUPPLIES	400-499	0.00	115,804.59	0.00	0.00	115,804.59
CAPITAL OUTLAY	500-599	0.00	20.98	0.00	0.00	20.98
OTHER OBJECTS	600-997	0.00	13,353.75	0.00	0.00	13,353.75
TOTAL OPERATION & MAINTENANCE		0.00	283,014.72	0.00	0.00	283,014.72

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-II-B-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		6001-0	7101-0	7101-9	8992-0	(Memo Only)
		-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,642,320.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,041,468.91
PURCHASED SERVICES	300-399	0.00	100,626.37	0.00	0.00	235,307.97
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,910,920.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	153,974.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	50,961.37
TOTAL AUXILIARY SERVICES		0.00	100,626.37	0.00	0.00	6,034,952.69
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	131,857.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	41,259.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	39,067.38	48,048.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,161.48
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	50,620.11
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	39,067.38	272,946.55
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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
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 SERVICES		0.00	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, 2013

EXHIBIT A-I-II-C-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6001-0	7101-0	7101-9	8992-0	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE						
-----						
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	50,569.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,335.31
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,418.73
MATERIALS & SUPPLIES	400-499	0.00	413,589.58	0.00	0.00	432,285.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,096.58	0.00	0.00	7,996.58
TOTAL OTHER EXPENDITURES		0.00	416,686.16	0.00	0.00	505,605.72
TOTAL EXPENDITURES	1000-9899	0.00	2,491,559.61	0.00	90,789.78	13,358,534.84
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	741,928.55	0.00	0.00	2,260,784.51
OTHER FINANCING SOURCES	9000-9997	0.00	1,795.43	0.00	0.00	1,795.43
	9910					
TRANSFERS OUT	920-929	0.00	366,846.08	0.00	0.00	366,846.08
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	376,877.90	0.00	0.00	1,895,733.86
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	376,877.90	0.00	0.00	1,895,733.86
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(43,949.92)	0.00	(50,998.71)	190,619.62
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,515,812.07	0.00	(35,288.90)	3,220,750.34
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	1,471,862.15	0.00	(86,287.61)	3,411,369.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-III-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	GOVERNMENTAL - GENERAL (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	6,421.74	6,421.74
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		201,461.26	149,783.48	351,244.74
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, 2013

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	GOVERNMENTAL - GENERAL (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	201,461.26	0.00	201,461.26
INTEREST	932-932	0.00	37,822.20	37,822.20
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, 2013

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	GOVERNMENTAL - GENERAL (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	111,961.28	111,961.28
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	108,253.74	108,253.74
ENDING FUND BALANCE - SEP 30	(NET)	0.00	220,215.02	220,215.02

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				2205-0
		-----	-----	-----	-----	-----	
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	2,124,237.00	0.00	0.00	
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	6000-7999	0.00	0.00	393,897.00	0.00	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		0.00	0.00	2,518,134.00	0.00	0.00	
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERV		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	706,319.73	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	352,204.42	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	291,368.73	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,349,892.88	0.00	0.00	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				2205-0
		1320-0	1320-9	2120-0	2202-0	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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	96,567.10	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	96,567.10	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	11,711.28	0.00	0.00	0.00	0.00
INTEREST	932-932	4,475.35	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		16,186.63	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E.

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				2205-0
		1320-0	1320-9	2120-0	2202-0	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	16,186.63	0.00	1,446,459.98	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
	9910					
TRANSFERS OUT	920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(16,186.63)	0.00	1,071,674.02	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	172,041.82	0.00	7,374,500.33	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	155,855.19	0.00	8,446,174.35	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	2206-0 -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2206-0
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2206-0
-----	-----	-----
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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	2256-0	6001-0	9116-0
-----						
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	630,480.46	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	630,480.46	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES		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
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 INSTRUCTIONAL SUPPORT SERV		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
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 OPERATION & MAINTENANCE		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 FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		2210-0	2255-0	2256-0	6001-0	9116-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	560,704.45	0.00	0.00
INTEREST	932-932	0.00	0.00	69,775.91	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	630,480.36	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	2256-0	6001-0	9116-0
-----		-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	630,480.36	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	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
TRANSFERS OUT	9910 920-929	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
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.10	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.10	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	2,754,717.46
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	393,897.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		3,148,614.46
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 SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	706,319.73
MATERIALS & SUPPLIES	400-499	352,204.42
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	291,368.73
TOTAL OPERATION & MAINTENANCE		1,349,892.88

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
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	96,567.10
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		96,567.10
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	572,415.73
INTEREST	932-932	74,251.26
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		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, 2013

FUND TYPES DESCRIPTION - FUND SOURCE	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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	2,093,126.97
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,055,487.49
BEGINNING FUND BALANCE - OCT 1	0300-0399	7,546,542.15
ENDING FUND BALANCE - SEP 30	(NET)	8,602,029.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0 -----	7501-9 -----	FIDUCIARY - EXPENDABLE TRUST (Memo Only) -----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	1,814,100.52	0.00	1,814,100.52
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,814,100.52	0.00	1,814,100.52
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	19,477.85	0.00	19,477.85
MATERIALS & SUPPLIES	400-499	159,602.52	0.00	159,602.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	126,643.93	0.00	126,643.93
TOTAL INSTRUCTIONAL SERVICES		305,724.30	0.00	305,724.30
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	113,356.83	0.00	113,356.83
MATERIALS & SUPPLIES	400-499	481,474.76	0.00	481,474.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	256,047.62	0.00	256,047.62
TOTAL INSTRUCTIONAL SUPPORT SERV		850,879.21	0.00	850,879.21
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	20,110.78	0.00	20,110.78
MATERIALS & SUPPLIES	400-499	11,835.14	0.00	11,835.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		31,945.92	0.00	31,945.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	7501-9	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
		-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	50,974.90	0.00	50,974.90
MATERIALS & SUPPLIES	400-499	225.00	0.00	225.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		51,199.90	0.00	51,199.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0 -----	7501-9 -----	FIDUCIARY - EXPENDABLE TRUST (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	368,799.98	0.00	368,799.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	40,772.71	0.00	40,772.71
TOTAL OTHER EXPENDITURES		409,572.69	0.00	409,572.69
TOTAL EXPENDITURES	1000-9899	1,649,322.02	0.00	1,649,322.02
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	36,818.27	0.00	36,818.27
OTHER FINANCING SOURCES	9000-9997	1,068.57	0.00	1,068.57
	9910			
TRANSFERS OUT	920-929	133,124.10	0.00	133,124.10
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	(95,237.26)	0.00	(95,237.26)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(95,237.26)	0.00	(95,237.26)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	69,541.24	0.00	69,541.24
BEGINNING FUND BALANCE - OCT 1	0300-0399	768,909.69	0.00	768,909.69
ENDING FUND BALANCE - SEP 30	(NET)	838,450.93	0.00	838,450.93

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0000	0001	0004	0005	0010
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,636,435.75	2,999,524.73
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	966,632.66	1,107,928.19
PURCHASED SERVICES	300-399	0.00	97,076.70	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	8,545.13
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	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	97,076.70	0.00	3,603,068.41	4,115,998.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	426,834.01	720,811.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	157,699.66	256,825.25
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,261.02	10,388.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	713.00	1,600.00
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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	586,507.69	989,624.82
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	58,448.22	60,359.42
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	35,390.63	35,593.56
PURCHASED SERVICES	300-399	0.00	0.00	0.00	117,999.96	231,381.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	11,837.08	19,929.97
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	223,675.89	347,264.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0000	0001	0004	0005	0010
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,310.94	7,371.02
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	256.87	990.00
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 AUXILIARY SERVICES		0.00	0.00	0.00	2,567.81	8,361.02
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0000	0001	0004	0005	0010
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	107,260.96	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	43,349.82	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	150,610.78	0.00
TOTAL EXPENDITURES	1000-9899	0.00	97,076.70	0.00	4,566,430.58	5,461,248.53
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	39,461.78	53,021.10
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	39,461.78	53,021.10
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	97,076.70	0.00	4,605,892.36	5,514,269.63

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0029
-----	-----	-----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	14,018.27
EMPLOYEE BENEFITS	200-299	10,317.13
PURCHASED SERVICES	300-399	1,603.49
MATERIALS & SUPPLIES	400-499	5,512.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		31,451.35
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	112,633.08
EMPLOYEE BENEFITS	200-299	31,951.41
PURCHASED SERVICES	300-399	550.00
MATERIALS & SUPPLIES	400-499	1,555.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	289.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		146,978.60
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-I-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0029
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0029 -----
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	178,429.95
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	178,429.95

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135
-----		-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	1,525,897.05	1,319,267.26	1,458,063.77
EMPLOYEE BENEFITS	200-299	0.00	0.00	557,720.05	462,801.90	515,274.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,252.26	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	16,733.57	2,018.78
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 INSTRUCTIONAL SERVICES		0.00	0.00	2,083,617.10	1,800,054.99	1,975,357.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	321,743.20	404,299.48	409,261.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	124,445.18	154,089.55	148,580.45
PURCHASED SERVICES	300-399	0.00	0.00	3,179.54	9,140.35	15,294.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,000.00	2,151.46	956.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,500.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	450,367.92	571,180.84	574,094.01
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	40,305.58	44,584.24	51,367.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	23,863.58	26,024.65	25,766.71
PURCHASED SERVICES	300-399	0.00	0.00	99,388.91	154,073.29	165,956.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	8,804.85	13,360.71	18,000.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	7,260.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	172,362.92	238,042.89	268,349.95

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0070	0075	0125	0130	0135
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	1,663.90	4,842.75	3,288.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	241.45	762.64	418.11
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 AUXILIARY SERVICES		0.00	0.00	1,905.35	5,605.39	3,706.26
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0070	0075	0125	0130	0135
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	64,198.79	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	28,834.98	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,500.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,705.03	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,774.47	0.00	100.00
TOTAL OTHER EXPENDITURES		0.00	0.00	102,013.27	0.00	100.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	2,810,266.56	2,614,884.11	2,821,607.74
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	30,734.22	36,193.46	32,120.23
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	30,734.22	36,193.46	32,120.23
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	2,841,000.78	2,651,077.57	2,853,727.97

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,752,508.79
EMPLOYEE BENEFITS	200-299	639,997.48
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		2,392,506.27
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	412,483.55
EMPLOYEE BENEFITS	200-299	151,904.19
PURCHASED SERVICES	300-399	3,703.75
MATERIALS & SUPPLIES	400-499	1,000.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		569,091.49
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	42,675.80
EMPLOYEE BENEFITS	200-299	16,422.14
PURCHASED SERVICES	300-399	131,006.31
MATERIALS & SUPPLIES	400-499	6,810.96
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		196,915.21



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	821.28
EMPLOYEE BENEFITS	200-299	136.90
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		958.18
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0140 -----
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	3,159,471.15
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	26,305.14
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	26,305.14
TOTAL EXPEND & OTHER FUND USES	(NET)	3,185,776.29

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0150	0160	0165	0175	0180
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,645,081.05	1,584,682.08	884,304.78	1,959,405.80	1,490,814.74
EMPLOYEE BENEFITS	200-299	642,093.19	596,571.29	343,588.53	746,540.82	518,691.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	12,195.17	17,487.95	0.00	5,209.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	210.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,287,384.24	2,193,448.54	1,245,381.26	2,705,946.62	2,014,716.03
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	350,043.71	459,225.78	275,275.86	470,453.27	515,292.34
EMPLOYEE BENEFITS	200-299	130,389.99	166,887.08	103,457.93	165,657.62	179,999.79
PURCHASED SERVICES	300-399	1,780.04	8,751.74	2,512.77	2,127.98	13,991.91
MATERIALS & SUPPLIES	400-499	763.75	994.00	0.00	610.00	5,865.00
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	920.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		482,977.49	635,858.60	381,246.56	638,848.87	716,069.04
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	45,020.71	49,765.07	33,073.89	45,176.45	55,730.44
EMPLOYEE BENEFITS	200-299	24,752.90	30,520.48	18,218.91	24,716.21	30,007.55
PURCHASED SERVICES	300-399	92,273.40	116,699.48	57,714.21	79,989.95	148,536.24
MATERIALS & SUPPLIES	400-499	10,284.42	14,376.95	5,395.24	19,000.00	16,500.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	47,064.88	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		172,331.43	258,426.86	114,402.25	168,882.61	250,774.23

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	1,787.16	4,787.25	177.62	1,558.80	7,107.68
EMPLOYEE BENEFITS	200-299	222.87	616.53	30.98	245.67	1,087.74
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 AUXILIARY SERVICES		2,010.03	5,403.78	208.60	1,804.47	8,195.42
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0150	0160	0165	0175	0180
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	143,830.70	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	56,613.89	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	200,444.59	0.00
TOTAL EXPENDITURES	1000-9899	2,944,703.19	3,093,137.78	1,741,238.67	3,715,927.16	2,989,754.72
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	28,282.84	37,407.04	15,743.07	47,269.28	37,358.03
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
		28,282.84	37,407.04	15,743.07	47,269.28	37,358.03
TOTAL EXPEND & OTHER FUND USES	(NET)	2,972,986.03	3,130,544.82	1,756,981.74	3,763,196.44	3,027,112.75

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200
-----	-----	-----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,679,997.01
EMPLOYEE BENEFITS	200-299	614,600.32
PURCHASED SERVICES	300-399	2,500.00
MATERIALS & SUPPLIES	400-499	2,775.99
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		2,299,873.32
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	462,610.91
EMPLOYEE BENEFITS	200-299	166,053.36
PURCHASED SERVICES	300-399	11,046.40
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		639,710.67
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	53,507.29
EMPLOYEE BENEFITS	200-299	26,571.00
PURCHASED SERVICES	300-399	201,859.24
MATERIALS & SUPPLIES	400-499	11,107.42
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		293,044.95

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	5,820.03
EMPLOYEE BENEFITS	200-299	950.56
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		6,770.59
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0200 -----
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	100.00
TOTAL OTHER EXPENDITURES		100.00
TOTAL EXPENDITURES	1000-9899	3,239,499.53
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	27,789.87
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	27,789.87
TOTAL EXPEND & OTHER FUND USES	(NET)	3,267,289.40



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

f

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010
-----		-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,625,305.67	1,273,633.01	1,606,791.41	1,280,686.43	1,655.00
EMPLOYEE BENEFITS	200-299	614,548.03	429,372.63	594,985.93	479,131.96	170.80
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,861.81
MATERIALS & SUPPLIES	400-499	0.00	1,640.13	0.00	0.00	4,291.54
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 INSTRUCTIONAL SERVICES		2,239,853.70	1,704,645.77	2,201,777.34	1,759,818.39	7,979.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	419,204.97	399,599.86	476,350.41	332,255.41	257,415.45
EMPLOYEE BENEFITS	200-299	155,738.26	145,345.70	175,068.18	127,722.72	85,101.80
PURCHASED SERVICES	300-399	1,261.01	11,520.21	3,393.63	4,726.13	10,369.61
MATERIALS & SUPPLIES	400-499	952.00	985.94	0.00	2,161.50	713.00
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	1,350.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		577,156.24	557,451.71	654,812.22	466,865.76	354,949.86
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	46,924.08	43,756.45	42,267.81	43,265.58	42,365.70
EMPLOYEE BENEFITS	200-299	25,256.46	24,310.69	24,149.62	24,542.49	24,373.68
PURCHASED SERVICES	300-399	86,335.03	100,780.21	88,191.76	125,843.89	87,029.64
MATERIALS & SUPPLIES	400-499	6,383.50	21,662.86	12,373.00	5,836.38	9,263.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,353.75	0.00
TOTAL OPERATION & MAINTENANCE		164,899.07	190,510.21	166,982.19	203,842.09	163,032.54

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

f

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	1,393.86	6,275.32	2,507.86	1,747.64	921.82
EMPLOYEE BENEFITS	200-299	214.14	756.91	258.54	198.29	113.58
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 AUXILIARY SERVICES		1,608.00	7,032.23	2,766.40	1,945.93	1,035.40
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					E
		0205	0210	0215	0220	6010	
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	2,983,517.01	2,459,639.92	3,026,338.15	2,432,472.17	526,996.95	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	29,269.53	20,722.62	25,769.75	20,155.91	12,259.00	
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	29,269.53	20,722.62	25,769.75	20,155.91	12,259.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,012,786.54	2,480,362.54	3,052,107.90	2,452,628.08	539,255.95	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-I-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
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	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	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, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					f
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220	8230	
-----		-----	-----	-----	-----	-----	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	55,250.57	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	17,142.95	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	146,381.21	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	886,364.53	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	49,064.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		1,154,203.26	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	586,430.48	88,344.58	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	216,006.25	22,035.59	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	171,197.91	359,998.88	15,261.33	
MATERIALS & SUPPLIES	400-499	0.00	0.00	68,571.52	12,487.21	2,925.75	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	1,703.68	2,629.00	500.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,043,909.84	485,495.26	18,687.08	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	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, 2013

f

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220	8230
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		8110	8120	8210	8220	8230
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,154,203.26	0.00	1,043,909.84	485,495.26	18,687.08
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND & OTHER FUND USES	(NET)	1,154,203.26	0.00	1,043,909.84	485,495.26	18,687.08

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310
-----		
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	71,184.00
EMPLOYEE BENEFITS	200-299	21,074.73
PURCHASED SERVICES	300-399	417,863.74
MATERIALS & SUPPLIES	400-499	31,330.45
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		541,452.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8310 -----
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	541,452.92
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	541,452.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					f
DESCRIPTION - COST CENTER	ACCT #	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	
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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,098,540.08	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	421,832.03	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	281,579.78	5,731.00	15,754.20	9,079.00	0.00	
MATERIALS & SUPPLIES	400-499	322,000.96	0.00	52,539.41	57,322.83	0.00	
CAPITAL OUTLAY	500-599	79,919.45	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	631.25	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		2,204,503.55	5,731.00	68,293.61	66,401.83	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, 2013

f

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		8320	8330	8340	8350	8390
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					E
		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	2,204,503.55	5,731.00	68,293.61	66,401.83		0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND & OTHER FUND USES	(NET)	2,204,503.55	5,731.00	68,293.61	66,401.83		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, 2013

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
-----	-----	-----
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-I-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,426,292.10
EMPLOYEE BENEFITS	200-299	1,614,351.21
PURCHASED SERVICES	300-399	127,991.19
MATERIALS & SUPPLIES	400-499	909,598.65
CAPITAL OUTLAY	500-599	780,977.00
OTHER OBJECTS	600-997	70.00
TOTAL AUXILIARY SERVICES		5,859,280.15
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----
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	5,859,280.15
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,859,280.15

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					f
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640	8650	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
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	34,990.40	
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	34,990.40	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

f

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640	8650
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	50,400.00	851,734.41	298,359.66	0.00	53,999.86
EMPLOYEE BENEFITS	200-299	3,979.08	260,840.68	112,751.65	0.00	14,712.47
PURCHASED SERVICES	300-399	17,336.15	19,901.67	71,119.16	14,414.51	80,494.74
MATERIALS & SUPPLIES	400-499	0.00	3,241.81	4,081.21	100,985.12	7,513.77
CAPITAL OUTLAY	500-599	0.00	0.00	5,809.00	22,161.01	0.00
OTHER OBJECTS	600-997	7,363.19	29,680.99	17,160.72	0.00	306.75
TOTAL GENERAL ADMINISTRATIVE SERVICES		79,078.42	1,165,399.56	509,281.40	137,560.64	157,027.59
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		8610	8620	8630	8640	8650
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	79,078.42	1,165,399.56	509,281.40	137,560.64	192,017.99
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND & OTHER FUND USES	(NET)	79,078.42	1,165,399.56	509,281.40	137,560.64	192,017.99

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690
-----	-----	-----
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690
-----	-----	-----
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	44,502.00
MATERIALS & SUPPLIES	400-499	1,519.05
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		46,021.05
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8690 -----
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	46,021.05
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	46,021.05



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-A-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	9500	9700	(Memo Only)
		-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,793,323.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	9,858,110.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	250,675.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	962,775.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	49,064.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	210.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	37,914,158.01
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,900,569.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,864,959.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	661,456.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	106,006.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	8,891.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	11,541,884.57
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,968,317.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	883,388.02
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,815,067.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	709,110.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	79,919.45
OTHER OBJECTS	600-977	0.00	0.00	0.00	59,309.88
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,515,113.24

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-I-B-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	9500	9700	(Memo Only)
		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,480,675.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,621,852.99
PURCHASED SERVICES	300-399	0.00	0.00	0.00	127,991.19
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	909,598.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	780,977.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	70.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,921,165.01
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,254,493.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	392,283.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	247,768.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	117,340.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	27,970.01
OTHER OBJECTS	600-997	0.00	0.00	0.00	54,511.65
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	2,094,368.66
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	74,411.56	0.00	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		74,411.56	0.00	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, 2013

EXHIBIT A-II-I-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	9500	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	315,290.45
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	128,798.69
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,500.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	5,705.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,974.47
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	453,268.64
TOTAL EXPENDITURES	1000-9899	74,411.56	0.00	0.00	64,514,369.69
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	1,518,855.96	2,038,718.83
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	1,518,855.96	2,038,718.83
TOTAL EXPEND & OTHER FUND USES	(NET)	74,411.56	0.00	1,518,855.96	66,553,088.52

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0029	0075	
-----		-----	-----	-----	-----	-----	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	147,562.63	113,748.48	17,862.23	0.00	
EMPLOYEE BENEFITS	200-299	0.00	79,379.47	64,906.65	9,820.93	0.00	
PURCHASED SERVICES	300-399	0.00	14,612.27	10,651.72	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	85,887.41	84,924.96	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	2,510.00	2,962.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	329,951.78	277,193.81	27,683.16	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	61,450.04	292.50	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	19,197.10	22.88	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	6,258.08	67,942.70	1,000.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	23,907.46	11,286.55	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	6,380.60	17,326.09	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	117,193.28	96,870.72	1,000.00	0.00	
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	3,349.59	28,654.81	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	68.00	8,551.68	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	3,417.59	37,206.49	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, 2013

E

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0029	0075
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	142,422.57	163,597.38	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	92,195.51	104,954.51	0.00	0.00
PURCHASED SERVICES	300-399	0.00	11,768.98	26,714.14	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	250,357.69	333,222.26	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	42,529.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,137.57	5,440.29	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	500,882.32	676,457.58	0.00	0.00
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0029	0075	
-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	2,310.67	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	412.58	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	557.13	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	77,870.30	52,857.40	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	81,150.68	52,857.40	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	1,032,595.65	1,140,586.00	28,683.16	0.00	
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	81,850.71	56,484.94	0.00	0.00	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	81,850.71	56,484.94	0.00	0.00	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,114,446.36	1,197,070.94	28,683.16	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, 2013

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0125
-----	-----	-----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	47,098.77
EMPLOYEE BENEFITS	200-299	32,906.88
PURCHASED SERVICES	300-399	12,140.04
MATERIALS & SUPPLIES	400-499	64,046.70
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		156,192.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	55,926.66
EMPLOYEE BENEFITS	200-299	18,239.99
PURCHASED SERVICES	300-399	5,379.01
MATERIALS & SUPPLIES	400-499	13,755.76
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,724.42
TOTAL INSTRUCTIONAL SUPPORT SERVICES		97,025.84
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	2,400.00
MATERIALS & SUPPLIES	400-499	1,200.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		3,600.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0125
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	119,164.83
EMPLOYEE BENEFITS	200-299	82,343.32
PURCHASED SERVICES	300-399	13,780.84
MATERIALS & SUPPLIES	400-499	189,681.49
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,641.29
TOTAL AUXILIARY SERVICES		408,611.77
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

XHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0125 -----
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	28,383.14
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		28,383.14
TOTAL EXPENDITURES	1000-9899	693,813.14
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	2,030.97
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	2,030.97
TOTAL EXPEND, & OTHER FUND USES	(NET)	695,844.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	
		-----	-----	-----	-----	-----	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	117,830.22	103,371.18	31,320.11	82,396.64	169,103.05	
EMPLOYEE BENEFITS	200-299	53,941.19	43,060.76	21,726.37	52,784.26	67,785.38	
PURCHASED SERVICES	300-399	10,333.59	16,708.76	7,082.68	17,913.93	8,014.95	
MATERIALS & SUPPLIES	400-499	59,050.23	61,495.59	44,501.42	85,766.56	85,382.45	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	2,459.00	6,455.50	1,616.50	0.00	2,190.44	
TOTAL INSTRUCTIONAL SERVICES		243,614.23	231,091.79	106,247.08	238,861.39	332,476.27	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	65.00	0.00	50,879.48	63,585.06	292.50	
EMPLOYEE BENEFITS	200-299	5.19	0.00	17,684.39	19,207.76	23.35	
PURCHASED SERVICES	300-399	36,309.71	43,900.97	21,432.20	5,878.94	44,727.99	
MATERIALS & SUPPLIES	400-499	15,785.62	11,022.07	20,419.33	13,320.27	6,202.23	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	9,270.98	13,567.94	2,133.12	4,063.89	11,211.76	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		61,436.50	68,490.98	112,548.52	106,055.92	62,457.83	
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	18,367.59	15,957.42	3,259.80	3,021.00	12,407.94	
MATERIALS & SUPPLIES	400-499	27,356.03	6,107.41	1,640.79	10,717.50	5,517.64	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	9,000.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		45,723.62	31,064.83	4,900.59	13,738.50	17,925.58	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	91,386.41	86,611.83	102,957.04	107,212.41	83,694.75
EMPLOYEE BENEFITS	200-299	58,834.75	48,515.07	69,403.38	73,928.18	57,481.02
PURCHASED SERVICES	300-399	15,684.65	15,853.38	14,431.54	8,432.00	14,624.60
MATERIALS & SUPPLIES	400-499	148,319.15	151,342.66	166,975.93	181,058.97	149,506.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	61,829.00	23,774.00
OTHER OBJECTS	600-997	2,884.05	2,457.98	3,204.62	3,323.19	3,066.42
TOTAL AUXILIARY SERVICES		317,109.01	304,780.92	356,972.51	435,783.75	332,146.86
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E
		0130	0135	0140	0150	0160	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,044.48	0.00	12,430.10	0.00	911.40	
EMPLOYEE BENEFITS	200-299	365.75	0.00	2,155.02	0.00	163.06	
PURCHASED SERVICES	300-399	557.13	0.00	557.13	0.00	557.13	
MATERIALS & SUPPLIES	400-499	9,945.55	2,007.24	37,685.31	43,054.16	7,476.41	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	1,000.00	0.00	0.00	325.00	0.00	
TOTAL OTHER EXPENDITURES		13,912.91	2,007.24	52,827.56	43,379.16	9,108.00	
TOTAL EXPENDITURES	1000-9899	681,796.27	637,435.76	633,496.26	837,818.72	754,114.54	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	9,204.55	7,847.61	11,950.81	10,932.62	16,529.36	
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 9,204.55	0.00 7,847.61	0.00 11,950.81	0.00 10,932.62	0.00 16,529.36	
TOTAL EXPEND, & OTHER FUND USES	(NET)	691,000.82	645,283.37	645,447.07	848,751.34	770,643.90	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0165
-----	-----	-----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	75,169.00
EMPLOYEE BENEFITS	200-299	28,992.79
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	15,359.98
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		119,521.77
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	862.50
EMPLOYEE BENEFITS	200-299	68.37
PURCHASED SERVICES	300-399	4,132.78
MATERIALS & SUPPLIES	400-499	3,580.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,469.93
TOTAL INSTRUCTIONAL SUPPORT SERVICES		10,113.58
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	2,685.00
MATERIALS & SUPPLIES	400-499	1,207.78
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		3,892.78

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0165
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	73,122.99
EMPLOYEE BENEFITS	200-299	46,994.72
PURCHASED SERVICES	300-399	6,792.07
MATERIALS & SUPPLIES	400-499	94,837.93
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,213.38
TOTAL AUXILIARY SERVICES		223,961.09
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

XHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0165 -----
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	8,479.08
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	579.08
TOTAL OTHER EXPENDITURES		9,058.16
TOTAL EXPENDITURES	1000-9899	366,547.38
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	1,721.45
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	1,721.45
TOTAL EXPEND, & OTHER FUND USES	(NET)	368,268.83

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	
		-----	-----	-----	-----	-----	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	86,945.67	121,261.08	119,674.95	69,905.88	82,180.42	
EMPLOYEE BENEFITS	200-299	54,102.84	55,737.66	47,391.72	48,277.99	40,144.83	
PURCHASED SERVICES	300-399	7,662.27	14,153.90	5,818.00	1,075.00	3,435.44	
MATERIALS & SUPPLIES	400-499	128,260.83	23,422.90	63,874.38	70,515.72	60,996.62	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	2,024.00	32.00	1,266.50	1,820.00	
TOTAL INSTRUCTIONAL SERVICES		276,971.61	216,599.54	236,791.05	191,041.09	188,577.31	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	32,755.17	75.00	65.00	54,913.10	107.50	
EMPLOYEE BENEFITS	200-299	9,260.73	5.99	5.18	17,420.42	8.57	
PURCHASED SERVICES	300-399	16,666.15	41,949.48	43,388.20	13,419.06	66,090.17	
MATERIALS & SUPPLIES	400-499	19,042.58	44,253.88	13,345.60	13,107.55	19,915.10	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	3,726.98	28,185.07	15,603.76	6,473.85	17,483.05	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		81,451.61	114,469.42	72,407.74	105,333.98	103,604.39	
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	3,797.45	14,912.41	14,291.51	3,080.00	12,740.81	
MATERIALS & SUPPLIES	400-499	11,869.00	9,831.94	8,785.34	1,299.00	17,941.04	
CAPITAL OUTLAY	500-599	0.00	0.00	20.98	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		15,666.45	24,744.35	23,097.83	4,379.00	30,681.85	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	106,663.91	89,021.97	89,947.98	117,971.51	85,645.90
EMPLOYEE BENEFITS	200-299	71,349.37	58,121.47	49,556.69	71,801.56	48,917.48
PURCHASED SERVICES	300-399	11,924.44	16,791.44	16,779.81	14,117.99	19,959.28
MATERIALS & SUPPLIES	400-499	254,202.06	163,205.86	180,318.73	239,559.83	128,164.61
CAPITAL OUTLAY	500-599	0.00	25,842.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,650.16	2,735.53	2,700.48	3,500.68	2,602.59
TOTAL AUXILIARY SERVICES		447,789.94	355,718.27	339,303.69	446,951.57	285,289.86
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	15,400.33	3,191.30	3,251.41	11,030.00	0.00	
EMPLOYEE BENEFITS	200-299	5,191.41	570.92	581.68	1,894.89	0.00	
PURCHASED SERVICES	300-399	0.00	633.08	557.13	0.00	0.00	
MATERIALS & SUPPLIES	400-499	41,547.56	20,792.01	5,199.38	37,122.70	16.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	1,192.50	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		62,139.30	26,379.81	9,589.60	50,047.59	16.00	
TOTAL EXPENDITURES	1000-9899	884,018.91	737,911.39	681,189.91	797,753.23	608,169.41	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	54,296.12	19,380.61	23,208.08	4,583.88	16,098.90	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	54,296.12	19,380.61	23,208.08	4,583.88	16,098.90	
TOTAL EXPEND, & OTHER FUND USES	(NET)	938,315.03	757,292.00	704,397.99	802,337.11	624,268.31	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0215
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	74,239.14
EMPLOYEE BENEFITS	200-299	38,073.01
PURCHASED SERVICES	300-399	9,050.00
MATERIALS & SUPPLIES	400-499	87,245.89
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,872.00
TOTAL INSTRUCTIONAL SERVICES		211,480.04
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	53,825.12
EMPLOYEE BENEFITS	200-299	15,755.68
PURCHASED SERVICES	300-399	17,533.87
MATERIALS & SUPPLIES	400-499	11,477.90
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,304.87
TOTAL INSTRUCTIONAL SUPPORT SERVICES		101,897.44
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	5,862.07
MATERIALS & SUPPLIES	400-499	3,711.44
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		9,573.51

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0215
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	98,853.02
EMPLOYEE BENEFITS	200-299	58,957.36
PURCHASED SERVICES	300-399	9,716.25
MATERIALS & SUPPLIES	400-499	161,649.17
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,916.62
TOTAL AUXILIARY SERVICES		332,092.42
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

XHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0215 -----
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	43,321.17
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		43,321.17
TOTAL EXPENDITURES	1000-9899	698,364.58
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	31,790.71
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	31,790.71
TOTAL EXPEND, & OTHER FUND USES	(NET)	730,155.29

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	
-----		-----	-----	-----	-----	-----	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	17,367.23	0.00	349,718.39	0.00	0.00	
EMPLOYEE BENEFITS	200-299	12,107.35	0.00	121,165.69	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	25,339.36	43,238.21	116,047.54	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	2,036.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		54,813.94	43,238.21	588,967.62	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	195.00	0.00	0.00	87,582.15	165,621.49	
EMPLOYEE BENEFITS	200-299	15.24	0.00	0.00	36,456.15	44,236.33	
PURCHASED SERVICES	300-399	13,497.60	14,642.72	0.00	36,250.02	293,739.71	
MATERIALS & SUPPLIES	400-499	7,446.84	6,056.69	0.00	40,885.34	79,851.73	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	3,490.22	10,061.00	0.00	90.00	38,225.10	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		24,644.90	30,760.41	0.00	201,263.66	621,674.36	
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	4,910.00	4,138.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	4,353.75	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		9,263.75	4,138.00	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, 2013

E

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	84,045.88	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	48,114.52	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	8,560.28	5,555.58	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	118,517.65	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	2,486.52	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		261,724.85	5,555.58	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,541.00	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	2,028.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	6,569.00	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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	
-----		-----	-----	-----	-----	-----	
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	6,197.27	9,530.73	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		6,197.27	9,530.73	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	356,644.71	99,791.93	588,967.62	201,263.66	621,674.36	
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	11,572.81	7,361.95	0.00	0.00	0.00	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	11,572.81	7,361.95	0.00	0.00	0.00	
TOTAL EXPEND, & OTHER FUND USES	(NET)	368,217.52	107,153.88	588,967.62	201,263.66	621,674.36	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310
-----		
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-II-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

XHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8310 -----
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	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	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, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8620	8630	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8620	8630	
-----		-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	3,820.70	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 AUXILIARY SERVICES		0.00	3,820.70	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	124,361.57	7,495.89	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	38,261.65	2,997.80	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,439.67	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,161.48	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	90.00	0.00	
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	168,314.37	10,493.69	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E
DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8620	8630	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	3,820.70	0.00	168,314.37	10,493.69	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	3,820.70	0.00	168,314.37	10,493.69	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8640
-----	-----	-----
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

EXHIBIT A-II-II-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8640
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

XHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8640 -----
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	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	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, 2013

EXHIBIT A-II-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8650	8690	9300	9700	(Memo Only)
-----		-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,826,755.07
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	872,305.77
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	138,652.55
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,205,356.75
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	28,243.94
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	4,071,314.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	628,493.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	197,613.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	794,139.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	374,662.50
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	195,792.63
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	2,190,701.08
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	153,835.40
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	115,804.59
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	20.98
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	13,353.75
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	283,014.72

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	9300	9700	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE						
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,642,320.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,041,468.91
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	235,307.97
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,910,920.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	153,974.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	50,961.37
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	6,034,952.69
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	131,857.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	41,259.45
PURCHASED SERVICES	300-399	39,067.38	0.00	0.00	0.00	48,048.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,161.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	48,502.11	0.00	0.00	50,620.11
TOTAL GENERAL ADMINISTRATIVE SERVICES		39,067.38	48,502.11	0.00	0.00	272,946.55
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	GOVERNMENTAL - SPECIAL REVENUE		
				9300	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	50,569.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,335.31
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,418.73
MATERIALS & SUPPLIES	400-499	0.00	0.00	800.00	0.00	432,285.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,900.00	0.00	7,996.58
TOTAL OTHER EXPENDITURES		0.00	0.00	5,700.00	0.00	505,605.72
TOTAL EXPENDITURES	1000-9899	39,067.38	48,502.11	5,700.00	0.00	13,358,534.84
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	366,846.08
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	39,067.38	48,502.11	5,700.00	0.00	13,725,380.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-III-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8410	9200	(Memo Only)
		-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	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, 2013

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - DEBT SERVICES			
		0000	8410	9200	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	201,461.26	0.00	201,461.26
INTEREST	932-932	0.00	0.00	37,822.20	37,822.20
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, 2013

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	0.00	0.00	0.00	0.00
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, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0004	0005	0010
-----		-----	-----	-----	-----	-----
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,783,998.38	3,113,273.21
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,046,012.13	1,172,834.84
PURCHASED SERVICES	300-399	0.00	97,076.70	0.00	14,612.27	10,651.72
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	99,029.26	113,137.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	3,093.00	23,817.00
TOTAL INSTRUCTIONAL SERVICES		0.00	97,076.70	0.00	3,946,745.04	4,433,714.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	488,284.05	721,103.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	176,896.76	256,848.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00	8,719.10	90,194.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	31,859.74	60,218.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	34,256.25	38,383.59
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	740,015.90	1,166,748.86
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	58,448.22	60,359.42
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	35,390.63	35,593.56
PURCHASED SERVICES	300-399	0.00	0.00	0.00	129,205.10	352,914.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	24,376.73	38,236.60
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	247,420.68	487,104.08



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0004	0005	0010
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	144,733.51	170,968.40
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	92,452.38	105,944.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00	16,800.58	28,134.40
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	250,357.69	333,222.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	42,529.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,137.57	5,440.29
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	508,481.73	686,238.86
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E>
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0004	0005	0010	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	109,571.63	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	43,762.40	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	557.13	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	78,325.38	115,744.78	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	998.74	7,370.79	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	233,215.28	123,115.57	
TOTAL EXPENDITURES	1000-9899	0.00	97,076.70	0.00	5,675,878.63	6,896,921.86	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	122,303.06	130,233.14	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	122,303.06	130,233.14	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	97,076.70	0.00	5,798,181.69	7,027,155.00	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0029
-----	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	31,880.50
EMPLOYEE BENEFITS	200-299	20,138.06
PURCHASED SERVICES	300-399	1,603.49
MATERIALS & SUPPLIES	400-499	5,512.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		59,134.51
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	112,633.08
EMPLOYEE BENEFITS	200-299	31,951.41
PURCHASED SERVICES	300-399	1,550.00
MATERIALS & SUPPLIES	400-499	1,555.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	289.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		147,978.60
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

<HIBIT A-II-IV-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0029
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0029 -----
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	207,113.11
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	207,113.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	1,572,995.82	1,437,097.48	1,561,434.95
EMPLOYEE BENEFITS	200-299	0.00	0.00	590,626.93	516,743.09	558,335.73
PURCHASED SERVICES	300-399	0.00	0.00	12,140.04	13,085.85	16,708.76
MATERIALS & SUPPLIES	400-499	0.00	0.00	65,670.15	86,503.78	88,863.32
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	21,282.30	10,398.10	8,850.90
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	2,262,715.24	2,063,828.30	2,234,193.66
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	377,669.86	404,364.48	409,261.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	142,685.17	154,094.74	148,580.45
PURCHASED SERVICES	300-399	0.00	0.00	8,558.55	61,600.77	72,092.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	23,606.17	89,562.77	47,347.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,347.67	36,425.98	29,209.94
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	557,867.42	746,048.74	706,491.86
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	40,305.58	44,584.24	51,367.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	23,863.58	26,024.65	25,766.71
PURCHASED SERVICES	300-399	0.00	0.00	101,788.91	185,540.88	345,134.87
MATERIALS & SUPPLIES	400-499	0.00	0.00	11,724.69	41,242.81	51,428.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	51,735.30	16,260.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	177,682.76	349,127.88	489,956.66

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	120,828.73	96,229.16	89,899.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	82,584.77	59,597.39	48,933.18
PURCHASED SERVICES	300-399	0.00	0.00	18,417.90	20,890.85	20,493.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	189,681.49	148,319.15	151,342.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	3,641.29	2,884.05	2,457.98
TOTAL AUXILIARY SERVICES		0.00	0.00	415,154.18	327,920.60	313,127.48
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135	
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	64,198.79	2,044.48	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	28,834.98	365.75	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	1,500.00	557.13	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	35,389.20	44,864.93	49,975.13	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	1,974.03	4,018.70	1,343.60	
TOTAL OTHER EXPENDITURES		0.00	0.00	131,897.00	51,850.99	51,318.73	
TOTAL EXPENDITURES	1000-9899	0.00	0.00	3,545,316.60	3,538,776.51	3,795,088.39	
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	33,854.34	51,518.30	44,724.31	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	33,854.34	51,518.30	44,724.31	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	3,579,170.94	3,590,294.81	3,839,812.70	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-2

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0140
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REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,783,828.90
EMPLOYEE BENEFITS	200-299	661,723.85
PURCHASED SERVICES	300-399	8,212.62
MATERIALS & SUPPLIES	400-499	50,799.33
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	10,977.50
TOTAL INSTRUCTIONAL SERVICES		2,515,542.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	463,363.03
EMPLOYEE BENEFITS	200-299	169,588.58
PURCHASED SERVICES	300-399	25,735.95
MATERIALS & SUPPLIES	400-499	31,841.47
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,528.12
TOTAL INSTRUCTIONAL SUPPORT SERVICES		693,057.15
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	42,675.80
EMPLOYEE BENEFITS	200-299	16,422.14
PURCHASED SERVICES	300-399	134,266.11
MATERIALS & SUPPLIES	400-499	8,451.75
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		201,815.80

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	103,778.32
EMPLOYEE BENEFITS	200-299	69,540.28
PURCHASED SERVICES	300-399	15,151.57
MATERIALS & SUPPLIES	400-499	166,975.93
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,204.62
TOTAL AUXILIARY SERVICES		358,650.72
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-2)

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0140 -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	12,430.10
EMPLOYEE BENEFITS	200-299	2,155.02
PURCHASED SERVICES	300-399	557.13
MATERIALS & SUPPLIES	400-499	38,689.59
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		53,831.84
TOTAL EXPENDITURES	1000-9899	3,822,897.71
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	39,031.87
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	39,031.87
TOTAL EXPEND & OTHER FUND USES	(NET)	3,861,929.58

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180
-----		-----	-----	-----	-----	-----
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,727,477.69	1,753,785.13	959,473.78	2,046,351.47	1,612,075.82
EMPLOYEE BENEFITS	200-299	694,877.45	664,356.67	372,581.32	800,643.66	574,428.98
PURCHASED SERVICES	300-399	17,913.93	8,014.95	0.00	7,662.27	18,291.75
MATERIALS & SUPPLIES	400-499	87,605.87	108,035.99	34,687.50	135,119.73	45,139.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,942.00	2,190.44	10,445.80	6,894.00	2,024.00
TOTAL INSTRUCTIONAL SERVICES		2,536,816.94	2,536,383.18	1,377,188.40	2,996,671.13	2,251,959.70
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	413,628.77	459,518.28	276,138.36	503,208.44	515,367.34
EMPLOYEE BENEFITS	200-299	149,597.75	166,910.43	103,526.30	174,918.35	180,005.78
PURCHASED SERVICES	300-399	7,658.98	69,202.35	6,665.80	19,267.75	71,880.27
MATERIALS & SUPPLIES	400-499	21,115.25	49,917.24	3,580.00	26,814.96	102,618.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,943.89	23,344.26	18,452.98	3,726.98	60,406.07
TOTAL INSTRUCTIONAL SUPPORT SERVICES		596,944.64	768,892.56	408,363.44	727,936.48	930,277.61
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	45,020.71	49,765.07	33,073.89	45,176.45	55,730.44
EMPLOYEE BENEFITS	200-299	24,752.90	30,520.48	18,218.91	24,716.21	30,007.55
PURCHASED SERVICES	300-399	109,094.40	154,380.40	60,399.21	143,053.51	167,473.96
MATERIALS & SUPPLIES	400-499	21,001.92	20,008.85	6,603.02	52,413.64	63,260.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	286,698.31	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		199,869.93	541,373.11	118,295.03	265,359.81	316,472.58

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	108,999.57	88,482.00	73,300.61	108,222.71	96,129.65
EMPLOYEE BENEFITS	200-299	74,151.05	58,097.55	47,025.70	71,595.04	59,209.21
PURCHASED SERVICES	300-399	11,176.19	16,777.11	7,534.87	11,924.44	23,277.15
MATERIALS & SUPPLIES	400-499	181,283.97	149,506.07	94,837.93	254,202.06	163,205.86
CAPITAL OUTLAY	500-599	61,829.00	23,774.00	0.00	0.00	25,842.00
OTHER OBJECTS	600-997	3,323.19	3,066.42	2,213.38	3,650.16	2,735.53
TOTAL AUXILIARY SERVICES		440,762.97	339,703.15	224,912.49	449,594.41	370,399.40
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	57,250.74	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		57,250.74	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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	911.40	0.00	159,231.03	3,191.30	
EMPLOYEE BENEFITS	200-299	0.00	163.06	0.00	61,805.30	570.92	
PURCHASED SERVICES	300-399	0.00	557.13	0.00	0.00	633.08	
MATERIALS & SUPPLIES	400-499	43,054.16	27,021.79	9,879.28	42,244.56	84,629.83	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	3,199.81	5,943.46	4,983.54	4,760.88	1,332.77	
TOTAL OTHER EXPENDITURES		46,253.97	34,596.84	14,862.82	268,041.77	90,357.90	
TOTAL EXPENDITURES	1000-9899	3,877,899.19	4,220,948.84	2,143,622.18	4,707,603.60	3,959,467.19	
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	39,341.14	61,961.15	18,370.01	106,070.91	67,497.72	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	39,341.14	61,961.15	18,370.01	106,070.91	67,497.72	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,917,240.33	4,282,909.99	2,161,992.19	4,813,674.51	4,026,964.91	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-3

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0200
-----	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,799,671.96
EMPLOYEE BENEFITS	200-299	661,992.04
PURCHASED SERVICES	300-399	11,288.06
MATERIALS & SUPPLIES	400-499	77,379.22
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	120.00
TOTAL INSTRUCTIONAL SERVICES		2,550,451.28
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	462,675.91
EMPLOYEE BENEFITS	200-299	166,058.54
PURCHASED SERVICES	300-399	64,593.72
MATERIALS & SUPPLIES	400-499	42,266.09
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	37,440.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		773,034.94
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	53,507.29
EMPLOYEE BENEFITS	200-299	26,571.00
PURCHASED SERVICES	300-399	216,150.75
MATERIALS & SUPPLIES	400-499	20,100.87
CAPITAL OUTLAY	500-599	20.98
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		316,350.89

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	95,768.01
EMPLOYEE BENEFITS	200-299	50,507.25
PURCHASED SERVICES	300-399	20,702.73
MATERIALS & SUPPLIES	400-499	180,318.73
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,700.48
TOTAL AUXILIARY SERVICES		349,997.20
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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	39,316.36
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		39,316.36
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-3)

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0200 -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	3,251.41
EMPLOYEE BENEFITS	200-299	581.68
PURCHASED SERVICES	300-399	557.13
MATERIALS & SUPPLIES	400-499	27,462.52
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	1,252.78
TOTAL OTHER EXPENDITURES		33,105.52
TOTAL EXPENDITURES	1000-9899	4,062,256.19
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	65,780.60
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	65,780.60
TOTAL EXPEND & OTHER FUND USES	(NET)	4,128,036.79

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,695,211.55	1,355,813.43	1,681,030.55	1,298,053.66	1,655.00
EMPLOYEE BENEFITS	200-299	662,826.02	469,517.46	633,058.94	491,239.31	170.80
PURCHASED SERVICES	300-399	1,075.00	9,175.44	13,050.00	0.00	1,861.81
MATERIALS & SUPPLIES	400-499	77,229.90	79,320.14	91,271.91	31,078.37	48,938.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	27,345.58	2,158.00	6,649.25	7,874.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,463,688.05	1,915,984.47	2,425,060.65	1,828,245.34	52,626.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	474,118.07	399,707.36	530,175.53	332,450.41	257,415.45
EMPLOYEE BENEFITS	200-299	173,158.68	145,354.27	190,823.86	127,737.96	85,101.80
PURCHASED SERVICES	300-399	19,799.41	92,425.54	24,001.50	19,124.60	29,434.23
MATERIALS & SUPPLIES	400-499	18,698.49	152,770.69	25,679.16	18,622.27	9,348.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,473.85	86,964.79	3,304.87	7,252.23	18,833.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		692,248.50	877,222.65	773,984.92	505,187.47	400,132.92
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	46,924.08	43,756.45	42,267.81	43,265.58	42,365.70
EMPLOYEE BENEFITS	200-299	25,256.46	24,310.69	24,149.62	24,542.49	24,373.68
PURCHASED SERVICES	300-399	89,415.03	128,101.89	98,280.53	130,753.89	257,730.86
MATERIALS & SUPPLIES	400-499	7,682.50	130,675.59	16,084.44	5,836.38	9,263.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	8,707.50	0.00
TOTAL OPERATION & MAINTENANCE		169,278.07	326,844.62	180,782.40	213,105.84	333,733.76

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	119,365.37	91,921.22	101,360.88	85,793.52	921.82
EMPLOYEE BENEFITS	200-299	72,015.70	49,674.39	59,215.90	48,312.81	113.58
PURCHASED SERVICES	300-399	19,269.99	26,778.96	9,716.25	8,865.48	6,550.02
MATERIALS & SUPPLIES	400-499	239,559.83	128,164.61	161,649.17	118,517.65	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,500.68	2,602.59	2,916.62	2,486.52	0.00
TOTAL AUXILIARY SERVICES		453,711.57	299,141.77	334,858.82	263,975.98	7,585.42
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	4,541.00
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	2,028.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	6,569.00
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	11,030.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	1,894.89	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	40,930.10	92,257.19	48,181.74	13,138.80	14,201.44	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	2,954.91	228.10	3,953.72	1,404.25	123.68	
TOTAL OTHER EXPENDITURES		56,809.90	92,485.29	52,135.46	14,543.05	14,325.12	
TOTAL EXPENDITURES	1000-9899	3,835,736.09	3,511,678.80	3,766,822.25	2,825,057.68	814,972.45	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	42,424.76	86,232.58	58,397.68	32,033.46	20,058.02	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	42,424.76	86,232.58	58,397.68	32,033.46	20,058.02	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,878,160.85	3,597,911.38	3,825,219.93	2,857,091.14	835,030.47	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

<HIBIT A-II-IV-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8100
-----	-----	-----
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	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	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, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220	8230	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	404,968.96	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	138,308.64	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	146,381.21	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,002,412.07	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	49,064.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	2,036.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		1,743,170.88	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	674,012.63	253,966.07	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	252,462.40	66,271.92	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	207,447.93	653,738.59	15,261.33	
MATERIALS & SUPPLIES	400-499	0.00	0.00	109,456.86	92,338.94	2,925.75	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	1,793.68	40,854.10	500.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,245,173.50	1,107,169.62	18,687.08	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220	8230
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220	8230	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	1,743,170.88	0.00	1,245,173.50	1,107,169.62	18,687.08	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	1,743,170.88	0.00	1,245,173.50	1,107,169.62	18,687.08	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-5

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	8310
-----	-----	-----
REVENUES	1000-8999	
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	71,184.00
EMPLOYEE BENEFITS	200-299	21,074.73
PURCHASED SERVICES	300-399	417,863.74
MATERIALS & SUPPLIES	400-499	31,330.45
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		541,452.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-B-5

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	8310
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8310 -----
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	541,452.92
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	541,452.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8320	8330	8340	8350	8390	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,098,540.08	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	421,832.03	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	443,220.34	5,731.00	15,754.20	9,079.00	0.00	
MATERIALS & SUPPLIES	400-499	484,379.95	0.00	52,539.41	57,322.83	0.00	
CAPITAL OUTLAY	500-599	79,919.45	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	631.25	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		2,528,523.10	5,731.00	68,293.61	66,401.83	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, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	8320	8330	8340	8350	8390
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					E)
		8320	8330	8340	8350	8390	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,528,523.10	5,731.00	68,293.61	66,401.83	0.00	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL EXPEND & OTHER FUND USES	(NET)	2,528,523.10	5,731.00	68,293.61	66,401.83	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, 2013

<HIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
-----	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

<HIBIT A-II-IV-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,426,292.10
EMPLOYEE BENEFITS	200-299	1,614,351.21
PURCHASED SERVICES	300-399	131,811.89
MATERIALS & SUPPLIES	400-499	909,598.65
CAPITAL OUTLAY	500-599	780,977.00
OTHER OBJECTS	600-997	70.00
TOTAL AUXILIARY SERVICES		5,863,100.85
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	201,461.26
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		201,461.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

(HIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----
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	6,064,562.11
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	6,064,562.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8420	8610	8620	8630	8640	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	8420	8610	8620	8630	8640
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	50,400.00	976,095.98	305,855.55	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,979.08	299,102.33	115,749.45	0.00
PURCHASED SERVICES	300-399	0.00	17,336.15	24,341.34	71,119.16	14,414.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,403.29	4,081.21	100,985.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	5,809.00	22,161.01
OTHER OBJECTS	600-997	0.00	7,363.19	29,770.99	17,160.72	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	79,078.42	1,333,713.93	519,775.09	137,560.64
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  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8420	8610	8620	8630	8640	
-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	79,078.42	1,333,713.93	519,775.09	137,560.64	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	79,078.42	1,333,713.93	519,775.09	137,560.64	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650
-----	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	34,990.40
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		34,990.40

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<HIBIT A-II-IV-B-7

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	8650
-----	-----	-----
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	53,999.86
EMPLOYEE BENEFITS	200-299	14,712.47
PURCHASED SERVICES	300-399	119,562.12
MATERIALS & SUPPLIES	400-499	7,513.77
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	306.75
TOTAL GENERAL ADMINISTRATIVE SERVICES		196,094.97
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-7)

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650
-----	-----	-----
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	231,085.37
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	231,085.37

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8690	9100	9200	9300	9500	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E)

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	8690	9100	9200	9300	9500
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	44,502.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,519.05	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	48,502.11	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		94,523.16	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	646,827.29	0.00	0.00
INTEREST	932-932	0.00	0.00	112,073.46	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	758,900.75	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, 2013

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					E)
DESCRIPTION - COST CENTER	ACCT #	8690	9100	9200	9300	9500	
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	800.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,900.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	5,700.00	0.00	
TOTAL EXPENDITURES	1000-9899	94,523.16	0.00	758,900.75	5,700.00	0.00	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	94,523.16	0.00	758,900.75	5,700.00	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, 2013

<HIBIT A-II-IV-A-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9700
-----	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

<HIBIT A-II-IV-B-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9700
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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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

(HIBIT A-II-IV-C-8

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	9700 -----
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	0.00
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	1,518,855.96
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	1,518,855.96
TOTAL EXPEND & OTHER FUND USES	(NET)	1,518,855.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	28,620,078.24
EMPLOYEE BENEFITS	200-299	10,730,415.92
PURCHASED SERVICES	300-399	408,805.87
MATERIALS & SUPPLIES	400-499	2,327,734.49
CAPITAL OUTLAY	500-599	49,064.00
OTHER OBJECTS	600-997	155,097.87
TOTAL INSTRUCTIONAL SERVICES		42,291,196.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	8,529,063.07
EMPLOYEE BENEFITS	200-299	3,062,573.28
PURCHASED SERVICES	300-399	1,568,953.13
MATERIALS & SUPPLIES	400-499	962,143.45
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	460,731.93
TOTAL INSTRUCTIONAL SUPPORT SERVICES		14,583,464.86
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,968,317.81
EMPLOYEE BENEFITS	200-299	883,388.02
PURCHASED SERVICES	300-399	3,695,333.08
MATERIALS & SUPPLIES	400-499	1,188,955.06
CAPITAL OUTLAY	500-599	79,940.43
OTHER OBJECTS	600-977	364,032.36
TOTAL OPERATION & MAINTENANCE		8,179,966.76



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	4,122,995.56
EMPLOYEE BENEFITS	200-299	2,663,321.90
PURCHASED SERVICES	300-399	414,274.06
MATERIALS & SUPPLIES	400-499	3,820,743.71
CAPITAL OUTLAY	500-599	934,951.00
OTHER OBJECTS	600-997	51,031.37
TOTAL AUXILIARY SERVICES		12,007,317.60
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	1,386,351.39
EMPLOYEE BENEFITS	200-299	433,543.33
PURCHASED SERVICES	300-399	295,816.28
MATERIALS & SUPPLIES	400-499	118,502.44
CAPITAL OUTLAY	500-599	27,970.01
OTHER OBJECTS	600-997	105,131.76
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,367,315.21
 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	96,567.10
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		96,567.10
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	848,288.55
INTEREST	932-932	112,073.46
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	365,860.14
EMPLOYEE BENEFITS	200-299	140,134.00
PURCHASED SERVICES	300-399	4,918.73
MATERIALS & SUPPLIES	400-499	806,790.42
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	50,743.76
TOTAL OTHER EXPENDITURES		1,368,447.05
TOTAL EXPENDITURES	1000-9899	81,854,636.98
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	2,538,689.01
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	2,538,689.01
TOTAL EXPEND & OTHER FUND USES	(NET)	84,393,325.99

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0005	0010	0125	0130	0135
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	1,500.00	0.00
MATERIALS & SUPPLIES	400-499	13,141.85	19,667.63	1,623.45	10,719.98	25,348.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	583.00	20,855.00	21,282.30	7,939.10	2,395.40
TOTAL INSTRUCTIONAL SERVICES		13,724.85	40,522.63	22,905.75	20,159.08	27,744.35
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	1,200.00	11,863.91	0.00	16,150.71	12,896.45
MATERIALS & SUPPLIES	400-499	7,239.28	47,331.91	8,850.41	71,625.69	35,368.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	27,875.65	21,057.50	1,623.25	25,655.00	15,642.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		36,314.93	80,253.32	10,473.66	113,431.40	63,906.87
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	550.00	0.00	100.00	7,907.90
MATERIALS & SUPPLIES	400-499	0.00	151.83	1,719.84	526.07	1,020.67
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	701.83	1,719.84	626.07	8,928.57

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					EXI
DESCRIPTION - COST CENTER	ACCT #	0005	0010	0125	0130	0135	
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	5,031.60	1,420.26	4,637.06	5,206.20	4,640.30	
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		5,031.60	1,420.26	4,637.06	5,206.20	4,640.30	
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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0005	0010	0125	0130	0135
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	455.08	62,887.38	1,301.03	34,919.38	47,967.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	998.74	7,370.79	199.56	3,018.70	1,243.60
TOTAL OTHER EXPENDITURES		1,453.82	70,258.17	1,500.59	37,938.08	49,211.49
TOTAL EXPENDITURES	1000-9899	56,525.20	193,156.21	41,236.90	177,360.83	154,431.58
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	990.57	20,727.10	1,089.15	6,120.29	4,756.47
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	990.57	20,727.10	1,089.15	6,120.29	4,756.47
TOTAL EXPEND & OTHER FUND USES	(NET)	57,515.77	213,883.31	42,326.05	183,481.12	159,188.05

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

HIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	1,129.94
MATERIALS & SUPPLIES	400-499	6,297.91
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	9,361.00
TOTAL INSTRUCTIONAL SERVICES		16,788.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	600.00
MATERIALS & SUPPLIES	400-499	10,422.14
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	395.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,417.14
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

HIBIT A-II-VIII-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	720.03
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		720.03
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

-IBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140
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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	1,004.28
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		1,004.28
TOTAL EXPENDITURES	1000-9899	29,930.30
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	775.92
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	775.92
TOTAL EXPEND & OTHER FUND USES	(NET)	30,706.22



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0150	0160	0165	0175	0180
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	4,137.85
MATERIALS & SUPPLIES	400-499	1,839.31	10,458.37	1,839.57	6,858.90	16,506.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,732.00	0.00	10,445.80	6,894.00	0.00
TOTAL INSTRUCTIONAL SERVICES		10,571.31	10,458.37	12,285.37	13,752.90	20,644.13
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	15,722.62	20.25	473.62	15,938.88
MATERIALS & SUPPLIES	400-499	7,031.23	42,721.01	0.00	7,162.38	52,499.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	880.00	12,132.50	16,983.05	0.00	31,301.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,911.23	70,576.13	17,003.30	7,636.00	99,739.15
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	50.00	0.00	0.00	4,025.31
MATERIALS & SUPPLIES	400-499	0.00	114.26	0.00	0.00	1,067.78
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	164.26	0.00	0.00	5,093.09

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					EXI
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180	
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	2,744.19	2,152.51	742.80	0.00	6,485.71	
MATERIALS & SUPPLIES	400-499	225.00	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		2,969.19	2,152.51	742.80	0.00	6,485.71	
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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0150	0160	0165	0175	0180
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	19,545.38	1,400.20	697.00	63,837.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,874.81	5,943.46	4,404.46	4,760.88	140.27
TOTAL OTHER EXPENDITURES		2,874.81	25,488.84	5,804.66	5,457.88	63,978.09
TOTAL EXPENDITURES	1000-9899	24,326.54	108,840.11	35,836.13	26,846.78	195,940.17
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	125.68	8,024.75	905.49	4,505.51	10,759.08
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00 125.68	0.00 8,024.75	0.00 905.49	0.00 4,505.51	0.00 10,759.08
TOTAL EXPEND & OTHER FUND USES	(NET)	24,452.22	116,864.86	36,741.62	31,352.29	206,699.25

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

HIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200
-----	-----	-----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	2,970.06
MATERIALS & SUPPLIES	400-499	10,728.85
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	88.00
TOTAL INSTRUCTIONAL SERVICES		13,786.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	10,159.12
MATERIALS & SUPPLIES	400-499	28,920.49
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	21,836.92
TOTAL INSTRUCTIONAL SUPPORT SERVICES		60,916.53
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	208.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		208.11

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

HIBIT A-II-VIII-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	3,922.92
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		3,922.92
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

-IBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0200 -----
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	22,263.14
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	1,152.78
TOTAL OTHER EXPENDITURES		23,415.92
TOTAL EXPENDITURES	1000-9899	102,250.39
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	14,782.65
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	14,782.65
TOTAL EXPEND & OTHER FUND USES	(NET)	117,033.04

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0205	0210	0215	0220	6010
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	5,740.00	4,000.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,714.18	16,683.39	4,026.02	5,739.01	1,408.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	26,079.08	338.00	3,777.25	7,874.00	0.00
TOTAL INSTRUCTIONAL SERVICES		32,793.26	22,761.39	11,803.27	13,613.01	1,408.87
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	5,119.34	14,815.16	3,074.00	900.87	4,421.90
MATERIALS & SUPPLIES	400-499	4,638.94	131,869.65	14,201.26	9,013.93	2,578.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	69,481.74	0.00	3,762.01	7,422.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		9,758.28	216,166.55	17,275.26	13,676.81	14,422.65
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	3,250.87	4,226.70	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	7,026.58	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	10,277.45	4,226.70	0.00	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, 2013

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					EXI
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010	
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	5,152.00	6,819.68	0.00	305.20	994.44	
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		5,152.00	6,819.68	0.00	305.20	994.44	
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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXI
		0205	0210	0215	0220	6010
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	3,807.40	92,241.19	4,860.57	6,941.53	4,670.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,954.91	228.10	3,953.72	1,404.25	123.68
TOTAL OTHER EXPENDITURES		6,762.31	92,469.29	8,814.29	8,345.78	4,794.39
TOTAL EXPENDITURES	1000-9899	54,465.85	348,494.36	42,119.52	35,940.80	21,620.35
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	8,571.35	49,411.06	837.22	304.74	437.07
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	8,571.35	49,411.06	837.22	304.74	437.07
		63,037.20	397,905.42	42,956.74	36,245.54	22,057.42

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	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	19,477.85
MATERIALS & SUPPLIES	400-499	159,602.52
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	126,643.93
TOTAL INSTRUCTIONAL SERVICES		305,724.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	113,356.83
MATERIALS & SUPPLIES	400-499	481,474.76
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	256,047.62
TOTAL INSTRUCTIONAL SUPPORT SERVICES		850,879.21
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	20,110.78
MATERIALS & SUPPLIES	400-499	11,835.14
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		31,945.92

HIBIT A-II-VIII-A-3

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
-----	-----	-----
HIBIT A-II-VIII-B-3		
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	50,974.90
MATERIALS & SUPPLIES	400-499	225.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		51,199.90
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	-IBIT A-II-VIII-C-3 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	368,799.98
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	40,772.71
TOTAL OTHER EXPENDITURES		409,572.69
 TOTAL EXPENDITURES	 1000-9899	 1,649,322.02
 OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	133,124.10
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	133,124.10
 TOTAL EXPEND & OTHER FUND USES	 (NET)	 1,782,446.12

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1810	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,867,684.72	10,325,757.40	8,661,127.90	271,305.91	64,913.05	
EMPLOYEE BENEFITS	200-299	699,777.24	3,762,530.54	3,072,212.80	133,293.68	23,531.16	
PURCHASED SERVICES	300-399	0.00	0.00	1,252.26	1,603.49	0.00	
MATERIALS & SUPPLIES	400-499	0.00	1,271.46	296,251.59	5,512.46	1,324.69	
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 INSTRUCTIONAL SERVICES		2,567,461.96	14,089,559.40	12,030,844.55	411,715.54	89,768.90	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	134,461.99	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	44,908.41	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	1,944.95	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	289.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	181,604.35	0.00	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1810	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				E
		1100	1200	1500	1700	1810
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,567,461.96	14,089,559.40	12,030,844.55	593,319.89	89,768.90
OTHER FUND USES						
9910						
TRANSFERS OUT	920-929	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
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,567,461.96	14,089,559.40	12,030,844.55	593,319.89	89,768.90

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	1890 -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	6,437.50
EMPLOYEE BENEFITS	200-299	1,133.34
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		7,570.84
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1890
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	1890 -----
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	7,570.84
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	7,570.84

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	1900	1910	1920	2300	2400	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	205,158.10	0.00	0.00	1,595,549.82	1,157,522.07	
EMPLOYEE BENEFITS	200-299	69,940.71	0.00	0.00	722,453.49	556,494.79	
PURCHASED SERVICES	300-399	2,116.60	0.00	0.00	0.00	566.67	
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 INSTRUCTIONAL SERVICES		277,215.41	0.00	0.00	2,318,003.31	1,714,583.53	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	51,767.80	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	17,535.64	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	437.76	
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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	69,741.20	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				
		1900	1910	1920	2300	2400
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	13,821.01	10,240.46
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	13,821.01	10,240.46
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		1900	1910	1920	2300	2400	
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	277,215.41	0.00	0.00	2,331,824.32	1,794,565.19	
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	277,215.41	0.00	0.00	2,331,824.32	1,794,565.19	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-2

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	2800
	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	206,763.00
EMPLOYEE BENEFITS	200-299	71,228.86
PURCHASED SERVICES	300-399	1,922.93
MATERIALS & SUPPLIES	400-499	8,956.54
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		288,871.33
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	1,079.48
MATERIALS & SUPPLIES	400-499	5,934.01
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,013.49
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2800
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	2800 -----
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	295,884.82
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	295,884.82



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	2900	3500	3600	3700	3800	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	131,484.52	0.00	0.00	416,833.36	1,093,105.80	
EMPLOYEE BENEFITS	200-299	72,367.71	0.00	0.00	148,156.04	369,197.35	
PURCHASED SERVICES	300-399	99,418.38	0.00	0.00	0.00	1,295.14	
MATERIALS & SUPPLIES	400-499	45.84	0.00	0.00	6,919.80	256,180.64	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	38,727.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		303,316.45	0.00	0.00	571,909.20	1,758,505.93	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	503,491.32	55,854.96	192,443.25	0.00	9,517.24	
EMPLOYEE BENEFITS	200-299	175,053.87	18,276.96	65,233.60	0.00	1,622.45	
PURCHASED SERVICES	300-399	106,224.95	0.00	1,281.85	0.00	19,159.51	
MATERIALS & SUPPLIES	400-499	11,941.46	0.00	713.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	2,329.00	0.00	0.00	0.00	4,070.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		799,040.60	74,131.92	259,671.70	0.00	34,369.20	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	42,365.70	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	24,373.68	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	86,558.91	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	9,263.52	
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	162,561.81	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

E

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2900	GOVERNMENTAL - GENERAL			3800
			3500	3600	3700	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	372,493.47	0.00	0.00	0.00	91,972.75
EMPLOYEE BENEFITS	200-299	239,720.23	0.00	0.00	0.00	19,113.38
PURCHASED SERVICES	300-399	12,516.06	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,616.89	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		640,346.65	0.00	0.00	0.00	111,086.13
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	1,751.06	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	732.21	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		2,483.27	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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		2900	3500	3600	3700	3800	
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	1,745,186.97	74,131.92	259,671.70	571,909.20	2,066,523.07	
OTHER FUND USES							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,745,186.97	74,131.92	259,671.70	571,909.20	2,066,523.07	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-3

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	4300
	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	19,298.47
EMPLOYEE BENEFITS	200-299	3,227.54
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	15,625.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		38,151.01
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4300
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4300 -----
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	38,151.01
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		38,151.01

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	4400	4500	4501	4502	4503	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	121,797.61	6,263.86	66,229.13	171,572.82	182,895.62	
EMPLOYEE BENEFITS	200-299	21,551.56	1,092.56	12,739.77	33,502.88	33,464.41	
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 INSTRUCTIONAL SERVICES		143,349.17	7,356.42	78,968.90	205,075.70	216,360.03	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,144.25	8,523.73	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	280.92	1,609.84	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	4,200.00	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 INSTRUCTIONAL SUPPORT SERVICES		5,625.17	10,133.57	0.00	0.00	0.00	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4400	GOVERNMENTAL - GENERAL			4503
			4500	4501	4502	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		4400	4500	4501	4502	4503	
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	148,974.34	17,489.99	78,968.90	205,075.70		216,360.03
OTHER FUND USES							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	148,974.34	17,489.99	78,968.90	205,075.70		216,360.03

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4504 -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	14,041.63
EMPLOYEE BENEFITS	200-299	2,460.59
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		16,502.22
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4504
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4504 -----
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	16,502.22
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		16,502.22

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	4506	4508	4509	4510	4600	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	55,937.46	50,583.13	17,958.46	57,662.29	0.00	
EMPLOYEE BENEFITS	200-299	11,874.98	10,647.36	3,142.65	12,198.83	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 INSTRUCTIONAL SERVICES		67,812.44	61,230.49	21,101.11	69,861.12	0.00	
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	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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	4506	4508	4509	4510	4600	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				E
		4506	4508	4509	4510	4600
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	67,812.44	61,230.49	21,101.11	69,861.12	0.00
OTHER FUND USES						
TRANSFERS OUT	920-929	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
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	67,812.44	61,230.49	21,101.11	69,861.12	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-5

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	4711
	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-5

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	4711
<hr/>		
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4711 -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	54,170.79
EMPLOYEE BENEFITS	200-299	27,131.33
PURCHASED SERVICES	300-399	1,500.00
MATERIALS & SUPPLIES	400-499	5,705.03
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	1,774.47
TOTAL OTHER EXPENDITURES		90,281.62
TOTAL EXPENDITURES	1000-9899	90,281.62
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	90,281.62

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8110	8210	
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	25,439.54	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	9,889.31	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	142,500.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	370,687.20	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	10,337.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	210.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	559,063.05	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,216,619.58	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	834,994.37	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	92,773.68	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	57,353.15	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,703.68	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	3,203,444.46	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8110	8210	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		4712	4800	8100	8110	8210	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	210,152.28	50,967.38	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	93,643.94	8,023.42	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		303,796.22	58,990.80	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	303,796.22	58,990.80	0.00	559,063.05	3,203,444.46	
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	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	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	303,796.22	58,990.80	0.00	559,063.05	3,203,444.46	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-6

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8220
-----	-----	-----
REVENUES	1000-8999	
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	1,597,759.21
EMPLOYEE BENEFITS	200-299	597,055.86
PURCHASED SERVICES	300-399	367,068.41
MATERIALS & SUPPLIES	400-499	14,256.77
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,576,140.25
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8220
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8220 -----
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	2,576,140.25
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,576,140.25



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8340	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	3,128,986.47	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	1,108,388.04	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	69,231.30	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	13,862.85	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	500.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,320,968.66	0.00	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	71,184.00	1,848,895.35	5,872.76	0.00	
EMPLOYEE BENEFITS	200-299	0.00	21,074.73	836,912.04	1,027.57	0.00	
PURCHASED SERVICES	300-399	0.00	417,863.74	2,236,896.16	48,915.16	15,754.20	
MATERIALS & SUPPLIES	400-499	0.00	31,330.45	522,274.94	1,389.36	52,539.41	
CAPITAL OUTLAY	500-599	0.00	0.00	79,919.45	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	47,696.13	11,613.75	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	541,452.92	5,572,594.07	68,818.60	68,293.61	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - GENERAL			8340
			8310	8320	8330	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		8230	8310	8320	8330	8340	
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	4,320,968.66	541,452.92	5,572,594.07	68,818.60	68,293.61	
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,320,968.66	541,452.92	5,572,594.07	68,818.60	68,293.61	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8350 -----
REVENUES	1000-8999	
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	9,079.00
MATERIALS & SUPPLIES	400-499	92,313.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		101,392.23

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8350
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8350 -----
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	101,392.23
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		101,392.23

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8420	8610	8620	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				
		8390	8410	8420	8610	8620
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	2,016,208.96	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,363,019.38	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	91,413.66	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	893,981.76	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	780,977.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	70.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	5,145,670.76	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	50,400.00	851,734.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,979.08	260,840.68
PURCHASED SERVICES	300-399	0.00	0.00	0.00	17,336.15	18,150.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,509.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	7,363.19	29,680.99
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	79,078.42	1,162,916.29
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  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		8390	8410	8420	8610	8620	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	5,145,670.76	0.00	79,078.42	1,162,916.29	
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	5,145,670.76	0.00	79,078.42	1,162,916.29	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630
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REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630
-----	-----	-----
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	298,359.66
EMPLOYEE BENEFITS	200-299	112,751.65
PURCHASED SERVICES	300-399	71,119.16
MATERIALS & SUPPLIES	400-499	4,081.21
CAPITAL OUTLAY	500-599	5,809.00
OTHER OBJECTS	600-997	17,160.72
TOTAL GENERAL ADMINISTRATIVE SERVICES		509,281.40
 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 PROPERTY		0.00
 DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8630 -----
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	509,281.40
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		509,281.40

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - GENERAL					E
DESCRIPTION - PROGRAM	ACCT #	8640	8650	8690	9200	9600	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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, 2013

E

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				
		8640	8650	8690	9200	9600
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	53,999.86	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	14,712.47	0.00	0.00	0.00
PURCHASED SERVICES	300-399	14,414.51	80,494.74	44,502.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	100,985.12	7,513.77	1,519.05	0.00	0.00
CAPITAL OUTLAY	500-599	22,161.01	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	306.75	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		137,560.64	157,027.59	46,021.05	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	74,411.56	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	74,411.56	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					E
		8640	8650	8690	9200	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	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	200.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	200.00
TOTAL EXPENDITURES	1000-9899	137,560.64	157,027.59	46,021.05	74,411.56		200.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	137,560.64	157,027.59	46,021.05	74,411.56		200.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-9

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9700 -----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9700 -----
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	0.00
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	2,038,718.83
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	2,038,718.83
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,038,718.83

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,793,323.17
EMPLOYEE BENEFITS	200-299	9,858,110.15
PURCHASED SERVICES	300-399	250,675.47
MATERIALS & SUPPLIES	400-499	962,775.22
CAPITAL OUTLAY	500-599	49,064.00
OTHER OBJECTS	600-997	210.00
TOTAL INSTRUCTIONAL SERVICES		37,914,158.01
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	7,900,569.80
EMPLOYEE BENEFITS	200-299	2,864,959.96
PURCHASED SERVICES	300-399	661,456.94
MATERIALS & SUPPLIES	400-499	106,006.19
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	8,891.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,541,884.57
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,968,317.81
EMPLOYEE BENEFITS	200-299	883,388.02
PURCHASED SERVICES	300-399	2,815,067.17
MATERIALS & SUPPLIES	400-499	709,110.91
CAPITAL OUTLAY	500-599	79,919.45
OTHER OBJECTS	600-977	59,309.88
TOTAL OPERATION & MAINTENANCE		6,515,113.24

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,480,675.18
EMPLOYEE BENEFITS	200-299	1,621,852.99
PURCHASED SERVICES	300-399	127,991.19
MATERIALS & SUPPLIES	400-499	909,598.65
CAPITAL OUTLAY	500-599	780,977.00
OTHER OBJECTS	600-997	70.00
TOTAL AUXILIARY SERVICES		5,921,165.01
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	1,254,493.93
EMPLOYEE BENEFITS	200-299	392,283.88
PURCHASED SERVICES	300-399	247,768.23
MATERIALS & SUPPLIES	400-499	117,340.96
CAPITAL OUTLAY	500-599	27,970.01
OTHER OBJECTS	600-997	54,511.65
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,094,368.66
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	74,411.56
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	315,290.45
EMPLOYEE BENEFITS	200-299	128,798.69
PURCHASED SERVICES	300-399	1,500.00
MATERIALS & SUPPLIES	400-499	5,705.03
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	1,974.47
TOTAL OTHER EXPENDITURES		453,268.64
TOTAL EXPENDITURES	1000-9899	64,514,369.69
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	2,038,718.83
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	2,038,718.83
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	66,553,088.52

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E)
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1750	
-----		-----	-----	-----	-----	-----	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	516,485.47	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	231,834.69	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	110.00	14,590.22	39,019.94	0.00	0.00	
MATERIALS & SUPPLIES	400-499	19,485.49	505,475.76	220,622.55	0.00	12,150.09	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	2,872.00	3,147.50	12,130.44	0.00	2,036.00	
TOTAL INSTRUCTIONAL SERVICES		22,467.49	1,271,533.64	271,772.93	0.00	14,186.09	
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	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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E)
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1750	
-----		-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E)
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1750	
-----		-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	22,467.49	1,271,533.64	271,772.93	0.00	14,186.09	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	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	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	22,467.49	1,271,533.64	271,772.93	0.00	14,186.09	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	1810 -----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1810
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	1810 -----
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	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	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, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	1815	1851	1890	1900	2200	
-----		-----	-----	-----	-----	-----	
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	45.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,055.00	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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	1,100.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	59,552.71	2,133.75	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	18,644.44	336.27	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	121,923.13	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	5,528.62	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	3,482.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		209,130.90	2,470.02	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	1815	1851	1890	1900	2200	
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	923.10	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 AUXILIARY SERVICES		923.10	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				E)
		1815	1851	1890	1900	2200
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	210,054.00	2,470.02	0.00	1,100.00	0.00
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND, OTHER FUND USES	(NET)	210,054.00	2,470.02	0.00	1,100.00	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, 2013

XHIBIT A-III-II-A-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	2300 -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	454,610.89
EMPLOYEE BENEFITS	200-299	264,999.32
PURCHASED SERVICES	300-399	75.00
MATERIALS & SUPPLIES	400-499	10,125.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		729,810.21
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2300
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	2300 -----
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	729,810.21
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	729,810.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E:
		2400	2800	2900	3500	3600	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	855,658.71	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	375,471.76	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	350.00	0.00	550.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	4,115.83	8,308.86	27,629.07	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	32.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		1,235,628.30	8,308.86	28,179.07	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	23,994.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	12,641.36	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	15,058.44	3,291.00	1,251.22	
MATERIALS & SUPPLIES	400-499	550.00	0.00	2,460.66	549.97	3,833.72	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	8,107.00	2,335.00	650.00	639.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		550.00	8,107.00	56,489.46	4,490.97	5,723.94	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	2400	2800	2900	3500	3600	
-----		-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	2,775.00	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 AUXILIARY SERVICES		0.00	2,775.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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	4,541.00	
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	21,447.65	0.00	2,028.00	
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	21,447.65	0.00	6,569.00	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E)
		2400	2800	2900	3500	3600	
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	1,236,178.30	19,190.86	106,116.18	4,490.97	12,292.94	
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)	1,236,178.30	19,190.86	106,116.18	4,490.97	12,292.94	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-3

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	3700
	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	267.47
MATERIALS & SUPPLIES	400-499	30,954.17
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		31,221.64
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	6,040.94
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	2,500.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		8,540.94
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-3

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	3700
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	3700 -----
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	39,762.58
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	39,762.58

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E: 4501
		3800	4300	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	250.00	0.00	0.00	17,627.23	0.00	0.00
MATERIALS & SUPPLIES	400-499	104,516.61	0.00	0.00	197,630.31	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	5,653.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		104,766.61	0.00	0.00	220,910.54	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	26,911.76	0.00	0.00	197,859.84	0.00	0.00
MATERIALS & SUPPLIES	400-499	573.00	0.00	0.00	48,486.87	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,315.00	0.00	0.00	51,702.32	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		33,799.76	0.00	0.00	298,049.03	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	2,228.68	0.00	0.00	76,657.23	0.00	0.00
MATERIALS & SUPPLIES	400-499	32.34	0.00	0.00	65,610.37	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		2,261.02	0.00	0.00	142,267.60	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, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400	4500	4501	
		-----	-----	-----	-----	-----	
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	500.00	0.00	41,906.03	25,873.16	3,161.56	
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		500.00	0.00	41,906.03	25,873.16	3,161.56	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E)
		3800	4300	4400	4500	4501	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	141,327.39	0.00	41,906.03	687,100.33	3,161.56	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL EXPEND, OTHER FUND USES	(NET)	141,327.39	0.00	41,906.03	687,100.33	3,161.56	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4502
-----	-----	-----
REVENUES	1000-8999	
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	747.13
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		747.13
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-4

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	4502
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	6,712.76
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		6,712.76
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4502 -----
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	7,459.89
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	7,459.89

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508	4509	4510	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	623.00	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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	623.00	0.00	0.00	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508	4509	4510	
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	6,700.77	4,560.16	2,340.33	542.40	1,604.20	
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		6,700.77	4,560.16	2,340.33	542.40	1,604.20	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				E)
		4503	4506	4508	4509	4510
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,700.77	4,560.16	2,963.33	542.40	1,604.20
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND, OTHER FUND USES	(NET)	6,700.77	4,560.16	2,963.33	542.40	1,604.20



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-5

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	4600
	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4600
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	235.64
EMPLOYEE BENEFITS	200-299	41.36
PURCHASED SERVICES	300-399	541.20
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		818.20
 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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 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 PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	4600 -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	22,005.00
EMPLOYEE BENEFITS	200-299	3,783.71
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	2,305.60
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		28,094.31
TOTAL EXPENDITURES	1000-9899	28,912.51
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	28,912.51

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E:
		4712	4800	8100	8110	8210	
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	65,767.69	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	52,440.31	10,847.70	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	2,373.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	120,581.00	10,847.70	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	425,259.03	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	139,479.99	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	187,146.31	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	111,233.87	
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	45,478.75	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	908,597.95	
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	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100	8110	8210	
-----		-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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	263.82	0.00	0.00	0.00	0.00	
TOTAL GENERAL ADMINISTRATIVE SERVICES		263.82	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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E)
		4712	4800	8100	8110	8210	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	14,900.33	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,107.04	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	4,881.13	800.00	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	4,900.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		24,888.50	5,700.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	25,152.32	5,700.00	120,581.00	10,847.70	908,597.95	
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)	25,152.32	5,700.00	120,581.00	10,847.70	908,597.95	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-6

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8220
	-----	-----
REVENUES	1000-8999	
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	117,553.78
EMPLOYEE BENEFITS	200-299	26,511.26
PURCHASED SERVICES	300-399	160,780.95
MATERIALS & SUPPLIES	400-499	131,225.33
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	51,421.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		487,493.07
OPERATION & MAINTENANCE	3000-3999	
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 OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-6

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8220
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8220 -----
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	487,493.07
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	487,493.07

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8340	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	73,252.77	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	69,473.33	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	23,161.81	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		165,887.91	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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	3,822.67	47,399.06	23,657.76	70.00	
MATERIALS & SUPPLIES	400-499	0.00	19,940.85	20,459.47	9,761.56	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	20.98	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	13,353.75	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	23,763.52	67,858.53	46,794.05	70.00	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8340	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				E)
		8230	8310	8320	8330	8340
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	165,887.91	23,763.52	67,858.53	46,794.05	70.00
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND, OTHER FUND USES	(NET)	165,887.91	23,763.52	67,858.53	46,794.05	70.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-7

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8410
	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-7

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8410
<hr/>		
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	7,347.60
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		7,347.60
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8410 -----
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	7,347.60
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	7,347.60

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	8420	8620	8630	8640	8650	
-----		-----	-----	-----	-----	-----	
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	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 INSTRUCTIONAL SERVICES		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	
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 INSTRUCTIONAL SUPPORT SERVICES		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	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					E:
DESCRIPTION - PROGRAM	ACCT #	8420	8620	8630	8640	8650	
-----		-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	1,642,084.74	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	1,041,427.55	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	129,819.70	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	2,910,920.06	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	153,974.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	50,961.37	0.00	0.00	0.00	0.00	
TOTAL AUXILIARY SERVICES		5,929,187.42	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	124,361.57	7,495.89	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	38,261.65	2,997.80	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	4,439.67	0.00	0.00	39,067.38	
MATERIALS & SUPPLIES	400-499	0.00	1,161.48	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	90.00	0.00	0.00	0.00	
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	168,314.37	10,493.69	0.00	39,067.38	
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					E)
		8420	8620	8630	8640	8650	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	13,664.36	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	2,444.56	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	3,418.73	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	10,709.10	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		30,236.75	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	5,959,424.17	168,314.37	10,493.69	0.00	39,067.38	
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	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	
TOTAL EXPEND, OTHER FUND USES	(NET)	5,959,424.17	168,314.37	10,493.69	0.00	39,067.38	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

XHIBIT A-III-II-A-8

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8690
	-----	-----
REVENUES	1000-8999	
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	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2013

XHIBIT A-III-II-B-8

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	8690
-----	-----	-----
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	0.00
OTHER OBJECTS	600-997	26,790.64
TOTAL GENERAL ADMINISTRATIVE SERVICES		26,790.64
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2013

KHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8690 -----
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	26,790.64
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	26,790.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-II-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9600	GOVERNMENTAL - SPECIAL REVENUE	
-----	-----	-----	-----	9700	(Memo Only)
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,826,755.07
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	872,305.77
PURCHASED SERVICES	300-399	0.00	0.00	0.00	138,652.55
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,205,356.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	28,243.94
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	4,071,314.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	628,493.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	197,613.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	794,139.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	374,662.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	195,792.63
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	2,190,701.08
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	153,835.40
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	115,804.59
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	20.98
OTHER OBJECTS	600-977	0.00	0.00	0.00	13,353.75
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	283,014.72

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-II-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9600	9700	(Memo Only)
		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,642,320.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,041,468.91
PURCHASED SERVICES	300-399	0.00	0.00	0.00	235,307.97
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,910,920.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	153,974.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	50,961.37
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	6,034,952.69
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	131,857.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	41,259.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	48,048.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,161.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	50,620.11
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	272,946.55
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	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 SERVICE		0.00	0.00	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, 2013

EXHIBIT A-III-II-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9600	9700	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE					
(Memo Only)					
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	50,569.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	11,335.31
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,418.73
MATERIALS & SUPPLIES	400-499	0.00	413,589.58	0.00	432,285.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	3,096.58	0.00	7,996.58
TOTAL OTHER EXPENDITURES		0.00	416,686.16	0.00	505,605.72
TOTAL EXPENDITURES	1000-9899	0.00	416,686.16	0.00	13,358,534.84
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	366,846.08	366,846.08
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	366,846.08	366,846.08
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	416,686.16	366,846.08	13,725,380.92