

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1110-1	1110-9	1220-0	1220-1	1221-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	43,478,865.00	0.00	0.00	336,408.00	0.00	27,219.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,793,170.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		47,272,035.00	0.00	0.00	336,408.00	0.00	27,219.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,608,272.10	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,075,592.14	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	280,203.10	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	234,794.24	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		34,198,861.58	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	6,447,762.88	0.00	0.00	223,289.24	0.00	20,646.84
EMPLOYEE BENEFITS	200-299	2,334,157.97	0.00	0.00	113,037.31	0.00	6,046.36
PURCHASED SERVICES	300-399	64,531.25	0.00	0.00	0.00	0.00	525.80
MATERIALS & SUPPLIES	400-499	5,771.99	0.00	0.00	81.45	2,857.77	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		8,852,224.09	0.00	0.00	336,408.00	2,857.77	27,219.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,790,880.08	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	838,274.56	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	654,779.85	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		3,283,934.49	0.00	0.00	0.00	0.00	0.00





























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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1254-0	1275-0	1275-9	1278-0	1279-0	1280-0
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	800.00	0.00	0.00	0.00	0.00	20,841.00
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)	(800.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	800.00	0.00	0.00	0.00	(1,408.26)	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	(1,408.26)	0.00







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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1280-1	1283-0	1283-1	1310-0	1320-0	1410-0
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	9,649.41	10,000.00	420.48	4,316,464.00	0.00	270,361.00
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)	(9,649.41)	0.00	(420.48)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	9,649.41	82.50	337.98	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	82.50	(82.50)	0.00	0.00	0.00











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EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-9	1710-0	1720-0	1760-0	1810-0	1815-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	64,795.19	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	30,496.21	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,460.49	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,492.53	0.00	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	895.58	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	103,140.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	103,140.00	0.00	4,499.74	15,150.00
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	42,563.93	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	(42,563.93)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(42,563.93)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(6,560.00)	(7,199.68)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	3,520.00	265,506.92	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(3,040.00)	258,307.24	0.00	0.00







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EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1815-1	2130-0	2240-0	2253-0	2900-0	2901-0
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	0.00	110,833.92	0.00	0.00	137,639.53
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	6,620.00	0.00	0.00	0.00	(62.22)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	6,712.00	0.00	0.00	0.00	(21,556.35)
ENDING FUND BALANCE - SEP 30	(NET)	0.00	13,332.00	0.00	0.00	0.00	(21,618.57)

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EXHIBIT A-I-I-A-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-9	4275-0	5910-0	6001-0	6001-9	6230-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	4,696.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	7,785,122.17	0.00	4,063,844.43
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	7,789,818.17	0.00	4,063,844.43
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,405,626.51	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	399,997.60	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	14,157.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	64,421.89	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	1,884,203.89	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	508,577.88	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	175,053.68	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	221,145.56	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	169,135.43	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	18,634.01	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	1,092,546.56	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	76,708.25	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	21,657.49	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	520,685.84	0.00	1,503,516.98
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	700,492.75	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	66,872.32	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	495.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	1,386,911.65	0.00	1,503,516.98

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EXHIBIT A-I-I-B-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL						
		2901-9	4275-0	5910-0	6001-0	6001-9	6230-0	
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	30,228.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	8,151.25	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	70,783.89	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	55,125.53	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	164,288.67	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	954,446.75	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	312,943.07	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	144,607.91	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	57,816.40	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	48,059.77	0.00	0.00	
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	1,517,873.90	0.00	0.00	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00	
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	0.00	0.00	0.00	74,411.56	0.00	0.00	
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DEBT SERVICES		0.00	0.00	0.00	74,411.56	0.00	0.00	

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EXHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-9	4275-0	5910-0	6001-0	6001-9	6230-0
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	0.00	0.00	6,120,236.23	0.00	1,503,516.98
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	21,890.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	196,369.17	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	1,791,182.94	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	7,898.10	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	(1,580,821.87)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(1,580,821.87)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	88,760.07	0.00	2,560,327.45
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	29,423.59	7,006,883.96	0.00	4,014,136.04
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	29,423.59	7,095,644.03	0.00	6,574,463.49

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EXHIBIT A-I-I-A-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6231-0	6232-0	6510-0	6850-0	6921-0	6921-9
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	48.41	272,594.14	78,944.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	48.41	272,594.14	78,944.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,661.87	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	10,661.87	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,098.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	18,526.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	20,624.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	11,064.89	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	11,064.89	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, 2012

EXHIBIT A-I-I-C-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6231-0	6232-0	6510-0	6850-0	6921-0	6921-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	32,838.14	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	5,668.32	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	219.76	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	38,726.22	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	43,850.76	38,726.22	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	48.41	228,743.38	40,217.78	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	(2,000.00)	6,654.72	305,924.94	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(1,951.59)	235,398.10	346,142.72	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, 2012

EXHIBIT A-I-I-A-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6922-0	6923-0	6940-0	6960-0	6970-0	6970-9
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	14,760.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		14,760.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	960.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,693.83	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		3,653.83	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	16,364.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,192.87	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	22,556.87	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, 2012

EXHIBIT A-I-I-C-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6922-0	GOVERNMENTAL - GENERAL			6970-0	6970-9
-----	-----	-----	-----	-----	-----	-----	-----
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	3,653.83	0.00	0.00	22,556.87	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)	11,106.17	0.00	0.00	(22,556.87)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	10,677.19	0.00	0.00	23,134.00	80.17	0.00
ENDING FUND BALANCE - SEP 30	(NET)	21,783.36	0.00	0.00	577.13	80.17	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, 2012

EXHIBIT A-I-I-A-13

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6999-0	6999-9	8995-0	8997-0	9130-0	9910-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	563.95	0.00	0.00	588.64	49.12	0.00
OTHER REVENUES	8000-8999	0.00	0.00	108,734.80	17,648.76	0.00	0.00
TOTAL REVENUES		563.95	0.00	108,734.80	18,237.40	49.12	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	76,981.38	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,601.67	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		86,583.05	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	29,404.93	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,365.33	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		33,770.26	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	379.75	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	60.18	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		439.93	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, 2012

EXHIBIT A-I-I-C-13

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6999-0	6999-9	8995-0	8997-0	9130-0	9910-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	22,499.32	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,995.64	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		25,494.96	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	208,271.52	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	218,664.57	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	561,820.00	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)	218,664.57	0.00	0.00	0.00	561,820.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	218,664.57	0.00	0.00	0.00	561,820.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	10,957.00	0.00	108,734.80	18,237.40	561,869.12	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	14,448.59	0.00	5,826.87	15,054.67	0.00	764.28
ENDING FUND BALANCE - SEP 30	(NET)	25,405.59	0.00	114,561.67	33,292.07	561,869.12	764.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	49,650,351.30
FEDERAL REVENUES	3000-5999	4,696.00
LOCAL REVENUES	6000-7999	16,024,004.86
OTHER REVENUES	8000-8999	237,217.48
TOTAL REVENUES		65,916,269.64
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,363,541.67
EMPLOYEE BENEFITS	200-299	9,613,786.06
PURCHASED SERVICES	300-399	406,102.15
MATERIALS & SUPPLIES	400-499	477,308.12
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		36,860,738.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	7,815,884.38
EMPLOYEE BENEFITS	200-299	2,831,218.92
PURCHASED SERVICES	300-399	366,150.62
MATERIALS & SUPPLIES	400-499	267,947.75
CAPITAL OUTLAY	500-599	18,526.00
OTHER OBJECTS	600-997	19,734.01
TOTAL INSTRUCTIONAL SUPPORT SERV		11,319,461.68
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,867,968.08
EMPLOYEE BENEFITS	200-299	859,992.23
PURCHASED SERVICES	300-399	2,695,346.67
MATERIALS & SUPPLIES	400-499	706,685.62
CAPITAL OUTLAY	500-599	66,872.32
OTHER OBJECTS	600-997	11,559.89
TOTAL OPERATION & MAINTENANCE		6,208,424.81



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,412,751.76
EMPLOYEE BENEFITS	200-299	1,595,947.76
PURCHASED SERVICES	300-399	130,684.33
MATERIALS & SUPPLIES	400-499	892,955.99
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	439.50
TOTAL AUXILIARY SERVICES		5,032,779.34
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,069,796.17
EMPLOYEE BENEFITS	200-299	359,979.33
PURCHASED SERVICES	300-399	192,126.74
MATERIALS & SUPPLIES	400-499	57,816.40
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	48,059.77
TOTAL GENERAL ADMIN SERVICES		1,727,778.41
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, 2012

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	305,517.64
EMPLOYEE BENEFITS	200-299	128,469.38
PURCHASED SERVICES	300-399	3,285.49
MATERIALS & SUPPLIES	400-499	27,226.68
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	895.58
TOTAL OTHER EXPENDITURES		465,394.77
TOTAL EXPENDITURES	1000-9899	61,688,988.57
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	240,554.57
OTHER FINANCING SOURCES	9000-9997	758,189.17
	9910	
TRANSFERS OUT	920-929	1,833,746.87
	9900-9999	
OTHER FUND USES	900-997	7,898.10
TOTAL	(NET)	(842,901.23)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(842,901.23)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	3,384,379.84
BEGINNING FUND BALANCE - OCT 1	0300-0399	11,898,646.30
ENDING FUND BALANCE - SEP 30	(NET)	15,283,026.14





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	2226-0	GOVERNMENTAL - SPECIAL REVENUE					3280-0	3310-0
			3210-0	3210-1	3220-0				
		-----	-----	-----	-----		-----	-----	
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	0.00	0.00	11,771.20		0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,021.11		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	588.10		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	16,380.41		0.00	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	2,626,129.39	0.00	16,480.48		27,273.17	112,630.00	
OTHER FINANCING SOURCES & FUND USES:									
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00		0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00		0.00	0.00	
	9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00		0.00	0.00	
	9900-9999								
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL	(NET)	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00		0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)		0.00	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00		0.00	0.00	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)		0.00	0.00	













CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3510-0	GOVERNMENTAL - SPECIAL REVENUE				
			4110-0	4110-1	4116-0	4117-0	4120-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	10,810.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,814.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	859.08	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	13,483.49	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,004,771.11	204,262.63	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	867.80	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	867.80	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, 2012

EXHIBIT A-I-II-C-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4285-1	GOVERNMENTAL - SPECIAL REVENUE				5990-0	6001-0
			5101-0	5101-9	5330-0			
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	27,545.00	5,634,115.57	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	1,507,625.40	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	91.28	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	1,507,716.68	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	1,507,716.68	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	361,799.60	0.00	0.00	57,273.27	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,321,154.30	0.00	0.00	0.00	0.00	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	1,682,953.90	0.00	0.00	57,273.27	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, 2012

EXHIBIT A-I-II-A-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	7101-9	8992-0	(Memo Only)
	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	8,610,334.92
LOCAL REVENUES	6000-7999	2,153,035.33	0.00	0.00	3,283,853.26
OTHER REVENUES	8000-8999	0.00	0.00	64,437.00	289,909.64
TOTAL REVENUES		2,153,035.33	0.00	64,437.00	12,184,097.82
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,160,830.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,134,040.25
PURCHASED SERVICES	300-399	94,367.06	0.00	0.00	124,407.34
MATERIALS & SUPPLIES	400-499	535,706.57	0.00	0.00	882,985.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,084.29	0.00	0.00	23,462.79
TOTAL INSTRUCTIONAL SERVICES		648,157.92	0.00	0.00	4,325,727.06
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	643,662.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	204,900.61
PURCHASED SERVICES	300-399	449,045.71	0.00	45,391.06	906,707.66
MATERIALS & SUPPLIES	400-499	259,131.37	0.00	0.00	371,234.29
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	163,638.83	0.00	0.00	204,753.32
TOTAL INSTRUCTIONAL SUPPORT SERV		871,815.91	0.00	45,391.06	2,331,258.74
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	153,616.92	0.00	0.00	153,616.92
MATERIALS & SUPPLIES	400-499	142,435.55	0.00	5,363.35	147,798.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	20,485.85	0.00	0.00	20,485.85
TOTAL OPERATION & MAINTENANCE		316,538.32	0.00	5,363.35	321,901.67

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-II-B-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	7101-9	8992-0	(Memo Only)
	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,508,001.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,026,332.45
PURCHASED SERVICES	300-399	96,732.92	0.00	0.00	230,853.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,838,855.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	45,213.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	84,799.89
TOTAL AUXILIARY SERVICES		96,732.92	0.00	0.00	5,734,055.73
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	180,016.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	53,786.47
PURCHASED SERVICES	300-399	0.00	0.00	29,157.48	48,743.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,205.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	33,692.96
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	29,157.48	319,445.16
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-II-C-9

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	7101-9	GOVERNMENTAL - SPECIAL REVENUE 8992-0	(Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	22,581.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,835.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	859.08
MATERIALS & SUPPLIES	400-499	465,642.08	0.00	0.00	466,230.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,376.63	0.00	0.00	10,550.63
TOTAL OTHER EXPENDITURES		470,018.71	0.00	0.00	506,056.61
TOTAL EXPENDITURES	1000-9899	2,403,263.78	0.00	79,911.89	13,538,444.97
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	509,872.82	0.00	0.00	2,017,498.22
OTHER FINANCING SOURCES	9000-9997	73.99	0.00	0.00	165.27
	9910				
TRANSFERS OUT	920-929	359,352.17	0.00	0.00	359,352.17
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	150,594.64	0.00	0.00	1,658,311.32
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	150,594.64	0.00	0.00	1,658,311.32
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(99,633.81)	0.00	(15,474.89)	303,964.17
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,613,208.52	0.00	(19,814.01)	2,915,416.61
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,513,574.71	0.00	(35,288.90)	3,219,380.78

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-III-A-1

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	9116-0 -----	(Memo Only) -----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	143,361.74	143,361.74
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	2,714.20	2,714.20
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		146,075.94	146,075.94
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-III-B-1

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9116-0	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	37,822.20	37,822.20
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		37,822.20	37,822.20

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-III-C-1

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9116-0	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	37,822.20	37,822.20
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00
	9910		
TRANSFERS OUT	920-929	0.00	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	108,253.74	108,253.74
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	108,253.74	108,253.74



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS						
		1320-0	1320-9	2120-0	2202-0	2205-0	2206-0	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	644,336.00	0.00	2,255,209.26	0.00	0.00	19,723.39	
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	6000-7999	0.00	0.00	362,883.00	0.00	0.00	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		644,336.00	0.00	2,618,092.26	0.00	0.00	19,723.39	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	5,072.79	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	5,072.79	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	224,692.56	0.00	0.00	14,060.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	102,045.10	0.00	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	12,932.74	0.00	0.00	590.60	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	339,670.40	0.00	0.00	14,650.60	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	1320-9	2120-0	2202-0	2205-0	2206-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	756,751.44	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	756,751.44	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	431,045.04	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	83,442.24	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		514,487.28	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, 2012

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				2205-0	2206-0
-----	-----	-----	-----	-----	-----	-----	-----	
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	514,487.28	0.00	1,096,421.84	0.00	0.00	19,723.39	
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)	129,848.72	0.00	1,521,670.42	0.00	0.00	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	42,193.10	0.00	5,852,829.91	0.00	0.00	0.00	
ENDING FUND BALANCE - SEP 30	(NET)	172,041.82	0.00	7,374,500.33	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, 2012

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	14,606.00	0.00	0.00	2,933,874.65
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	362,883.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	14,606.00	0.00	0.00	3,296,757.65
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	5,072.79
CAPITAL OUTLAY	500-599	0.00	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	5,072.79
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	192,132.47	430,885.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	102,045.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	13,523.34
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	192,132.47	546,453.47

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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	427,590.67	1,184,342.11
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	427,590.67	1,184,342.11
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	14,606.00	0.00	0.00	445,651.04
INTEREST	932-932	0.00	0.00	0.00	0.00	83,442.24
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	14,606.00	0.00	0.00	529,093.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	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	14,606.00	0.00	619,723.14	2,264,961.65
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	(619,723.14)	1,031,796.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	619,723.14	6,514,746.15
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	7,546,542.15

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	1,558,658.41	0.00	1,558,658.41
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,558,658.41	0.00	1,558,658.41
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	14,027.16	0.00	14,027.16
MATERIALS & SUPPLIES	400-499	171,598.42	0.00	171,598.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	84,620.03	0.00	84,620.03
TOTAL INSTRUCTIONAL SERVICES		270,245.61	0.00	270,245.61
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	115,775.17	0.00	115,775.17
MATERIALS & SUPPLIES	400-499	389,714.69	0.00	389,714.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	237,692.44	0.00	237,692.44
TOTAL INSTRUCTIONAL SUPPORT SERV		743,182.30	0.00	743,182.30
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	15,660.25	0.00	15,660.25
MATERIALS & SUPPLIES	400-499	7,449.01	0.00	7,449.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,220.00	0.00	2,220.00
TOTAL OPERATION & MAINTENANCE		25,329.26	0.00	25,329.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	48,760.28	0.00	48,760.28
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		48,760.28	0.00	48,760.28
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, 2012

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	358,922.79	0.00	358,922.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	58,117.17	0.00	58,117.17
TOTAL OTHER EXPENDITURES		417,039.96	0.00	417,039.96
TOTAL EXPENDITURES	1000-9899	1,504,557.41	0.00	1,504,557.41
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	32,542.80	0.00	32,542.80
OTHER FINANCING SOURCES	9000-9997	435.00	0.00	435.00
	9910			
TRANSFERS OUT	920-929	97,496.55	0.00	97,496.55
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	(64,518.75)	0.00	(64,518.75)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(64,518.75)	0.00	(64,518.75)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(10,417.75)	0.00	(10,417.75)
BEGINNING FUND BALANCE - OCT 1	0300-0399	779,327.44	0.00	779,327.44
ENDING FUND BALANCE - SEP 30	(NET)	768,909.69	0.00	768,909.69

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0000	0001	0004	0005
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,695,893.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	968,294.33
PURCHASED SERVICES	300-399	0.00	110,833.92	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	110,833.92	0.00	3,664,187.84
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	470,139.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	170,468.80
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,752.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,188.12
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	646,549.25
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	53,849.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	34,842.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	127,167.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	25,000.00
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	240,859.55

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0004	0005	
-----	-----	-----	-----	-----	-----	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	121,660.97	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	97,621.01	
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	219,281.98	
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0000	0001	0004	0005
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	105,714.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	42,921.91
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	148,636.39
TOTAL EXPENDITURES	1000-9899	0.00	110,833.92	0.00	4,919,515.01
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	24,386.91
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	24,386.91
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	110,833.92	0.00	4,943,901.92

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0010	0029
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	2,900,437.21	20,170.53
EMPLOYEE BENEFITS	200-299	1,030,908.54	17,150.67
PURCHASED SERVICES	300-399	0.00	1,653.85
MATERIALS & SUPPLIES	400-499	2,971.70	1,701.70
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		3,934,317.45	40,676.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	704,037.82	74,849.10
EMPLOYEE BENEFITS	200-299	244,746.35	21,491.32
PURCHASED SERVICES	300-399	9,321.73	768.46
MATERIALS & SUPPLIES	400-499	2,570.92	1,259.03
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	359.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		960,676.82	98,726.91
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	58,317.39	0.00
EMPLOYEE BENEFITS	200-299	35,332.53	0.00
PURCHASED SERVICES	300-399	225,307.60	16,364.00
MATERIALS & SUPPLIES	400-499	20,136.05	6,945.75
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		339,093.57	23,309.75

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-1

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	0010	0029
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	137,996.33	0.00
EMPLOYEE BENEFITS	200-299	98,427.08	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		236,423.41	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0010 -----	0029 -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	4,633.00	0.00
EMPLOYEE BENEFITS	200-299	755.89	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	755.99	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		6,144.88	0.00
TOTAL EXPENDITURES	1000-9899	5,476,656.13	162,713.41
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	31,722.55	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	31,722.55	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,508,378.68	162,713.41

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0070	0075	0125	0130
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	1,520,093.49	1,218,252.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	541,516.61	428,462.24
PURCHASED SERVICES	300-399	0.00	278,396.00	0.00	2,247.46
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	12,384.74
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	278,396.00	2,061,610.10	1,661,347.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	387,925.98	348,084.91
EMPLOYEE BENEFITS	200-299	0.00	0.00	146,666.89	134,085.00
PURCHASED SERVICES	300-399	0.00	0.00	3,491.02	9,324.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,209.62	965.50
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	541,293.51	492,459.48
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	37,622.20	42,498.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	23,510.71	26,586.18
PURCHASED SERVICES	300-399	0.00	0.00	101,968.34	166,466.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	10,290.61	18,800.00
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	173,391.86	254,350.27



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0070	0075	0125	0130
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	72,145.34	92,158.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	63,261.29	72,337.59
PURCHASED SERVICES	300-399	0.00	0.00	3,500.94	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	138,907.57	164,496.11
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0070	0075	0125	0130
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	73,521.43	2,325.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	32,004.35	185.55
PURCHASED SERVICES	300-399	0.00	0.00	1,460.49	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,679.35	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	895.58	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	113,561.20	2,510.55
TOTAL EXPENDITURES	1000-9899	0.00	278,396.00	3,028,764.24	2,575,163.71
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	15,343.16	22,214.66
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	15,343.16	22,214.66
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	278,396.00	3,044,107.40	2,597,378.37

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0135 -----	0140 -----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	1,422,760.29	1,706,046.26
EMPLOYEE BENEFITS	200-299	500,794.00	617,988.47
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,215.40	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,925,769.69	2,324,034.73
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	355,620.43	459,670.45
EMPLOYEE BENEFITS	200-299	129,621.90	167,626.09
PURCHASED SERVICES	300-399	10,903.95	2,940.44
MATERIALS & SUPPLIES	400-499	965.50	3,209.62
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		497,111.78	633,446.60
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	51,211.96	42,497.66
EMPLOYEE BENEFITS	200-299	25,644.97	16,411.67
PURCHASED SERVICES	300-399	161,100.21	139,837.47
MATERIALS & SUPPLIES	400-499	13,232.36	15,000.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		251,189.50	213,746.80

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0135	0140
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	109,000.53	91,860.31
EMPLOYEE BENEFITS	200-299	69,927.74	73,061.09
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		178,928.27	164,921.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0135 -----	0140 -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	635.50	334.00
EMPLOYEE BENEFITS	200-299	111.63	54.87
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,383.15	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		3,130.28	388.87
TOTAL EXPENDITURES	1000-9899	2,856,129.52	3,336,538.40
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	25,916.30	15,045.02
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	25,916.30	15,045.02
TOTAL EXPEND & OTHER FUND USES	(NET)	2,882,045.82	3,351,583.42

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0150	0160	0165	0175
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	1,658,562.45	1,485,644.92	858,712.16	2,061,129.28
EMPLOYEE BENEFITS	200-299	638,595.57	543,945.99	333,368.42	780,873.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,715.33	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		2,297,158.02	2,031,306.24	1,192,080.58	2,842,003.16
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	372,674.67	467,186.13	283,449.78	414,549.39
EMPLOYEE BENEFITS	200-299	140,857.26	165,222.35	107,426.70	153,774.62
PURCHASED SERVICES	300-399	2,752.85	7,354.05	3,011.67	3,376.33
MATERIALS & SUPPLIES	400-499	3,209.62	965.50	965.50	3,209.62
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		519,494.40	640,728.03	394,853.65	574,909.96
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	42,789.13	47,345.26	29,687.71	38,102.37
EMPLOYEE BENEFITS	200-299	24,578.90	30,161.82	17,391.46	21,596.52
PURCHASED SERVICES	300-399	88,345.70	117,102.10	52,717.39	85,294.50
MATERIALS & SUPPLIES	400-499	14,000.00	15,601.29	6,344.68	11,000.00
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		169,713.73	210,210.47	106,141.24	155,993.39

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0150	0160	0165	0175
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	37,856.28	97,304.05	32,391.92	54,080.37
EMPLOYEE BENEFITS	200-299	28,514.68	64,969.38	27,600.21	40,498.94
PURCHASED SERVICES	300-399	4,105.62	10,924.62	888.00	3,080.25
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		70,476.58	173,198.05	60,880.13	97,659.56
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0150	0160	0165	0175
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	6,265.22	6,758.75	0.00	101,666.76
EMPLOYEE BENEFITS	200-299	1,060.86	864.56	0.00	49,872.83
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	32.94	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		7,359.02	7,623.31	0.00	151,539.59
TOTAL EXPENDITURES	1000-9899	3,064,201.75	3,063,066.10	1,753,955.60	3,822,105.66
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	17,378.11	34,737.62	10,191.79	19,719.08
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	17,378.11	34,737.62	10,191.79	19,719.08
TOTAL EXPEND & OTHER FUND USES	(NET)	3,081,579.86	3,097,803.72	1,764,147.39	3,841,824.74



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0180	0200
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EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	1,383,790.19	1,662,900.50
EMPLOYEE BENEFITS	200-299	479,359.02	617,074.22
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,399.16	1,978.88
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,864,548.37	2,281,953.60
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	436,344.87	404,241.08
EMPLOYEE BENEFITS	200-299	157,797.83	147,425.83
PURCHASED SERVICES	300-399	8,688.82	8,286.57
MATERIALS & SUPPLIES	400-499	965.50	965.50
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		603,797.02	560,918.98
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	45,116.94	49,066.02
EMPLOYEE BENEFITS	200-299	24,990.24	22,937.98
PURCHASED SERVICES	300-399	124,474.83	181,326.78
MATERIALS & SUPPLIES	400-499	15,542.00	18,000.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	11,064.89
TOTAL OPERATION & MAINTENANCE		210,124.01	282,395.67

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-3

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	0180	0200
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	97,033.03	72,068.63
EMPLOYEE BENEFITS	200-299	76,046.12	49,728.74
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		173,079.15	121,797.37
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0180 -----	0200 -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	1,313.50	1,900.00
EMPLOYEE BENEFITS	200-299	228.08	331.74
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,011.09	6,995.43
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		4,552.67	9,227.17
TOTAL EXPENDITURES	1000-9899	2,856,101.22	3,256,292.79
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	22,615.33	17,888.41
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	22,615.33	17,888.41
TOTAL EXPEND & OTHER FUND USES	(NET)	2,878,716.55	3,274,181.20

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0205	0210	0215	0220
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	1,681,891.79	1,178,256.67	1,647,009.83	1,235,990.18
EMPLOYEE BENEFITS	200-299	638,958.25	404,103.96	595,849.82	468,410.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	16.65
MATERIALS & SUPPLIES	400-499	0.00	1,746.92	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		2,320,850.04	1,584,107.55	2,242,859.65	1,704,417.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	460,080.81	337,509.67	562,849.65	330,626.03
EMPLOYEE BENEFITS	200-299	173,447.44	122,248.55	201,022.12	125,367.19
PURCHASED SERVICES	300-399	2,752.85	8,448.68	5,579.95	5,894.47
MATERIALS & SUPPLIES	400-499	3,156.14	965.50	2,999.37	965.50
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		639,437.24	469,172.40	772,451.09	462,853.19
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	46,924.08	39,389.20	40,353.82	41,530.08
EMPLOYEE BENEFITS	200-299	25,227.98	23,876.38	23,800.10	24,226.07
PURCHASED SERVICES	300-399	79,954.53	99,561.70	89,461.49	121,179.79
MATERIALS & SUPPLIES	400-499	20,963.01	8,783.85	11,009.46	5,334.89
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		173,069.60	171,611.13	164,624.87	192,270.83

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0205	0210	0215	0220
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	85,567.05	100,034.75	89,789.08	65,911.76
EMPLOYEE BENEFITS	200-299	79,694.21	70,991.52	63,152.61	47,266.72
PURCHASED SERVICES	300-399	4,670.34	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		169,931.60	171,026.27	152,941.69	113,178.48
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		0205	0210	0215	0220
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	450.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	77.11	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,825.00	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	2,352.11	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,303,288.48	2,398,269.46	3,332,877.30	2,472,719.71
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	16,035.54	17,957.90	17,244.82	11,784.27
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	16,035.54	17,957.90	17,244.82	11,784.27
TOTAL EXPEND & OTHER FUND USES	(NET)	3,319,324.02	2,416,227.36	3,350,122.12	2,484,503.98

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	8100
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EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	12,894.54	0.00
EMPLOYEE BENEFITS	200-299	2,268.70	0.00
PURCHASED SERVICES	300-399	3,706.55	0.00
MATERIALS & SUPPLIES	400-499	17,404.25	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		36,274.04	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	214,680.29	0.00
EMPLOYEE BENEFITS	200-299	74,499.24	0.00
PURCHASED SERVICES	300-399	11,109.54	22,144.00
MATERIALS & SUPPLIES	400-499	2,269.94	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	1,100.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		303,659.01	22,144.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	29,088.47	0.00
EMPLOYEE BENEFITS	200-299	15,472.21	0.00
PURCHASED SERVICES	300-399	78,786.18	0.00
MATERIALS & SUPPLIES	400-499	16,117.43	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		139,464.29	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, 2012

EXHIBIT A-II-I-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	8100
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AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	2,189.55	0.00
EMPLOYEE BENEFITS	200-299	225.07	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		2,414.62	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	6010 -----	8100 -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	481,811.96	22,144.00
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	5,940.00	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	5,940.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	487,751.96	22,144.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8110	8120	8210	8220
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	13,105.01	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,862.99	0.00	0.00	0.00
PURCHASED SERVICES	300-399	9,247.72	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	433,790.04	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		462,005.76	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	579,727.50	151,636.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	206,589.45	40,833.99
PURCHASED SERVICES	300-399	0.00	2,200.00	170,338.09	45,156.63
MATERIALS & SUPPLIES	400-499	0.00	15,625.00	208,747.05	3,790.62
CAPITAL OUTLAY	500-599	0.00	0.00	18,526.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	12,650.01	5,625.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	17,825.00	1,196,578.10	247,042.58
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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	8110	8120	8210	8220
-----	-----	-----	-----	-----	-----
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8110	8120	8210	8220
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	8,368.73	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	8,368.73	0.00
TOTAL EXPENDITURES	1000-9899	462,005.76	17,825.00	1,204,946.83	247,042.58
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	462,005.76	17,825.00	1,204,946.83	247,042.58

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-5

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8230	8310
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	19,553.60	0.00
MATERIALS & SUPPLIES	400-499	3,779.08	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		23,332.68	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	71,184.00
EMPLOYEE BENEFITS	200-299	0.00	21,017.73
PURCHASED SERVICES	300-399	0.00	343,556.60
MATERIALS & SUPPLIES	400-499	0.00	42,847.75
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	478,606.08

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-5

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8230	8310
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	91.34
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	91.34
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-5

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8230	8310
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	23,332.68	478,697.42
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	0.00	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	23,332.68	478,697.42

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8320	8330	8340	8350
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	1,061,394.59	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	422,386.24	0.00	0.00	0.00
PURCHASED SERVICES	300-399	245,601.95	6,012.00	30,615.77	11,006.34
MATERIALS & SUPPLIES	400-499	280,489.66	0.00	48,341.31	82,905.52
CAPITAL OUTLAY	500-599	66,872.32	0.00	0.00	0.00
OTHER OBJECTS	600-977	495.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,077,239.76	6,012.00	78,957.08	93,911.86



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8320	8330	8340	8350
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	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8320	8330	8340	8350
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	2,077,239.76	6,012.00	78,957.08	93,911.86
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,077,239.76	6,012.00	78,957.08	93,911.86

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8390	8410
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	2,137.50	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,137.50	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, 2012

EXHIBIT A-II-I-B-6

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8390	8410
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,053,703.29
EMPLOYEE BENEFITS	200-299	0.00	572,623.76
PURCHASED SERVICES	300-399	0.00	103,514.56
MATERIALS & SUPPLIES	400-499	0.00	892,955.99
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	439.50
TOTAL AUXILIARY SERVICES		0.00	2,623,237.10
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8390	8410
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,137.50	2,623,237.10
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,137.50	2,623,237.10

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640
-----		-----	-----	-----	-----
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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640
-----		-----	-----	-----	-----
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	50,400.00	636,756.74	285,642.93	0.00
EMPLOYEE BENEFITS	200-299	4,021.92	198,465.51	106,683.68	0.00
PURCHASED SERVICES	300-399	12,423.72	14,949.06	59,801.26	17,541.53
MATERIALS & SUPPLIES	400-499	0.00	2,700.45	12,511.18	34,579.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,542.63	24,059.63	17,990.17	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		71,388.27	876,931.39	482,629.22	52,121.13
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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL			
		8610	8620	8630	8640
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	71,388.27	876,931.39	482,629.22	52,121.13
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	71,388.27	876,931.39	482,629.22	52,121.13



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-7

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8650	8690
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	96,996.50	0.00
EMPLOYEE BENEFITS	200-299	23,961.94	26,846.28
PURCHASED SERVICES	300-399	49,124.17	38,287.00
MATERIALS & SUPPLIES	400-499	8,025.17	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	1,376.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		179,483.78	65,133.28
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8650 -----	8690 -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	179,483.78	65,133.28
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00 0.00	0.00 0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	179,483.78	65,133.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES		GOVERNMENTAL -			
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	26,363,541.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	9,613,786.06
PURCHASED SERVICES	300-399	0.00	0.00	0.00	406,102.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	477,308.12
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	36,860,738.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,815,884.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,831,218.92
PURCHASED SERVICES	300-399	0.00	0.00	0.00	366,150.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	267,947.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	18,526.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	19,734.01
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	11,319,461.68
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,867,968.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	859,992.23
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,695,346.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	706,685.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	66,872.32
OTHER OBJECTS	600-977	0.00	0.00	0.00	11,559.89
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,208,424.81

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	9500	9700	GOVERNMENTAL - (Memo Only)
-----		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,412,751.76
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,595,947.76
PURCHASED SERVICES	300-399	0.00	0.00	0.00	130,684.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	892,955.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	439.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,032,779.34
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,069,796.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	359,979.33
PURCHASED SERVICES	300-399	0.00	0.00	0.00	192,126.74
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	57,816.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	48,059.77
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	1,727,778.41
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, 2012

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	9500	9700	GOVERNMENTAL - (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	305,517.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	128,469.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,285.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	27,226.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	895.58
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	465,394.77
TOTAL EXPENDITURES	1000-9899	74,411.56	0.00	0.00	61,688,988.57
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	1,507,625.40	1,833,746.87
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	7,898.10	7,898.10
TOTAL OTHER FUND USES	(NET)	0.00	0.00	1,515,523.50	1,841,644.97
TOTAL EXPEND & OTHER FUND USES	(NET)	74,411.56	0.00	1,515,523.50	63,530,633.54

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-A-8  
 GENERAL

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-B-8  
 GENERAL

FUND TYPES DESCRIPTION - COST CENTER	ACCT #
-----	-----
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPAL	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-I-C-8  
 GENERAL

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0029	0075	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	144,700.38	124,064.21	0.00	0.00	52,707.81
EMPLOYEE BENEFITS	200-299	0.00	100,547.62	90,510.31	0.00	0.00	34,292.92
PURCHASED SERVICES	300-399	0.00	11,625.58	8,972.11	0.00	0.00	10,417.69
MATERIALS & SUPPLIES	400-499	0.00	52,930.94	82,800.41	0.00	0.00	50,822.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,664.70	1,826.50	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	313,469.22	308,173.54	0.00	0.00	148,240.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	63,219.48	1,895.00	0.00	0.00	57,841.06
EMPLOYEE BENEFITS	200-299	0.00	19,379.58	151.42	0.00	0.00	17,871.70
PURCHASED SERVICES	300-399	0.00	14,333.53	74,940.05	466.00	0.00	4,005.30
MATERIALS & SUPPLIES	400-499	0.00	33,074.83	21,202.91	0.00	0.00	14,415.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,040.64	33,383.13	0.00	0.00	2,561.95
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	133,048.06	131,572.51	466.00	0.00	96,695.31
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	12,405.42	25,771.90	0.00	0.00	2,732.90
MATERIALS & SUPPLIES	400-499	0.00	5,279.98	16,291.48	0.00	0.00	2,088.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	17,685.40	42,063.38	0.00	0.00	4,821.25



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0075	0125
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	3,460.00	0.00	0.00	0.00	750.00	
EMPLOYEE BENEFITS	200-299	0.00	602.37	0.00	0.00	0.00	129.94	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	71,785.03	57,218.26	0.00	0.00	27,613.11	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	89.94	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	75,937.34	57,218.26	0.00	0.00	28,493.05	
TOTAL EXPENDITURES	1000-9899	0.00	1,039,645.15	1,100,584.11	466.00	0.00	679,698.38	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	0.00	81,279.53	64,679.68	0.00	0.00	934.99	
	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	81,279.53	64,679.68	0.00	0.00	934.99	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,120,924.68	1,165,263.79	466.00	0.00	680,633.37	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0130 -----	0135 -----	0140 -----	0150 -----	0160 -----	0165 -----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	160,061.42	112,783.70	63,836.45	144,382.97	254,274.59	79,800.71
EMPLOYEE BENEFITS	200-299	83,410.33	53,794.85	45,231.73	89,566.48	130,134.85	26,748.16
PURCHASED SERVICES	300-399	4,860.89	15,339.96	5,923.06	24,465.42	8,531.99	0.00
MATERIALS & SUPPLIES	400-499	47,218.27	52,360.12	43,805.66	59,161.49	67,276.65	5,924.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,646.16	3,031.50	0.00	45.00	592.93	0.00
TOTAL INSTRUCTIONAL SERVICES		298,197.07	237,310.13	158,796.90	317,621.36	460,811.01	112,473.73
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	942.50	712.50	59,195.00	61,604.00	497.50	65.00
EMPLOYEE BENEFITS	200-299	84.28	57.37	18,628.91	18,979.21	39.96	5.18
PURCHASED SERVICES	300-399	30,951.71	40,592.48	16,772.04	13,297.05	42,753.81	3,127.44
MATERIALS & SUPPLIES	400-499	8,962.30	10,139.31	18,966.39	13,926.86	5,760.84	5,354.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,982.76	15,214.92	3,782.35	4,427.88	11,445.77	1,455.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		53,923.55	66,716.58	117,344.69	112,235.00	60,497.88	10,008.34
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	10,070.43	16,635.12	2,571.94	4,208.19	13,079.75	1,485.00
MATERIALS & SUPPLIES	400-499	9,467.90	13,596.13	570.23	7,542.79	9,578.05	100.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	14,358.74	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		19,538.33	44,589.99	3,142.17	11,750.98	22,657.80	1,585.75



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0130	GOVERNMENTAL - SPECIAL REVENUE			0160	0165
-----	-----	-----	-----	-----	-----	-----	-----
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	859.08	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,698.07	29,983.48	45,685.55	26,227.99	7,925.99	11,677.23
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	588.98	0.00	0.00	0.00	1,524.21
TOTAL OTHER EXPENDITURES		12,698.07	30,572.46	45,685.55	27,087.07	7,925.99	13,201.44
TOTAL EXPENDITURES	1000-9899	708,447.77	652,865.18	685,169.12	895,579.35	848,352.03	356,487.71
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	29,323.46	6,373.73	12,618.00	6,584.58	18,979.21	1,148.93
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)	737,771.23	659,238.91	697,787.12	902,163.93	867,331.24	357,636.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	89,191.80	191,557.26	103,993.65	80,637.38	128,520.00	61,264.93
EMPLOYEE BENEFITS	200-299	58,593.42	84,287.44	43,708.93	55,962.31	54,746.45	42,719.97
PURCHASED SERVICES	300-399	8,818.25	4,906.34	6,792.60	5,541.46	2,789.99	4,000.00
MATERIALS & SUPPLIES	400-499	55,407.05	19,314.21	48,077.28	47,847.92	70,013.98	38,403.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,270.00	0.00	545.00	1,474.00	2,988.50
TOTAL INSTRUCTIONAL SERVICES		212,010.52	301,335.25	202,572.46	190,534.07	257,544.42	149,377.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	31,298.96	690.00	97.50	58,050.00	837.50	61,900.78
EMPLOYEE BENEFITS	200-299	8,875.64	55.03	7.79	18,643.36	66.45	18,921.00
PURCHASED SERVICES	300-399	9,909.10	56,798.47	54,723.80	14,905.41	74,321.97	25,897.23
MATERIALS & SUPPLIES	400-499	18,191.03	74,522.48	8,136.59	12,361.32	12,871.54	11,848.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,907.95	23,502.55	15,410.13	5,347.80	17,716.65	4,620.30
TOTAL INSTRUCTIONAL SUPPORT SERVICES		73,182.68	155,568.53	78,375.81	109,307.89	105,814.11	123,187.41
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	3,445.09	14,311.00	17,638.02	1,408.88	14,260.82	7,701.41
MATERIALS & SUPPLIES	400-499	6,056.81	9,820.82	4,962.14	3,185.35	45,840.27	8,054.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	5,500.00	627.11	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		15,001.90	24,758.93	22,600.16	4,594.23	60,101.09	15,755.91





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	GOVERNMENTAL - SPECIAL REVENUE				0210	0215
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	15,371.20	0.00	0.00	3,000.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	4,589.14	0.00	0.00	514.07	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	50,714.70	13,464.26	6,842.84	27,484.82	323.30	46,993.51	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	2,173.50	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		70,675.04	15,637.76	6,842.84	30,998.89	323.30	46,993.51	
TOTAL EXPENDITURES	1000-9899	833,245.67	814,032.11	620,708.97	771,841.83	687,232.80	656,694.56	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	10,957.12	24,788.37	17,397.94	5,665.61	19,238.17	43,686.40	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	10,957.12	24,788.37	17,397.94	5,665.61	19,238.17	43,686.40	
TOTAL EXPEND, & OTHER FUND USES	(NET)	844,202.79	838,820.48	638,106.91	777,507.44	706,470.97	700,380.96	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						
		0220	6010	8110	8210	8220	8310	
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	31,850.04	0.00	337,203.52	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	22,387.21	0.00	117,397.27	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	1,422.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	14,781.97	70,584.25	56,254.70	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	5,378.50	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		69,019.22	70,584.25	517,655.99	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	1,460.00	0.00	0.00	103,611.90	135,281.68	0.00	
EMPLOYEE BENEFITS	200-299	116.71	0.00	0.00	44,228.80	38,062.63	0.00	
PURCHASED SERVICES	300-399	20,356.13	22,396.77	0.00	72,618.55	313,540.82	0.00	
MATERIALS & SUPPLIES	400-499	10,766.29	6,494.23	0.00	65,096.84	19,142.16	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	5,098.80	20,207.50	0.00	1,680.50	17,289.99	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		37,797.93	49,098.50	0.00	287,236.59	523,317.28	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	3,841.46	2,049.59	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		3,841.46	2,049.59	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, 2012

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						
		0220	6010	8110	8210	8220	8310	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	17,448.76	12,143.28	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		17,448.76	12,143.28	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	379,587.37	145,572.87	517,655.99	287,236.59	523,317.28	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	10,638.95	5,057.50	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	10,638.95	5,057.50	0.00	0.00	0.00	0.00	
TOTAL EXPEND, & OTHER FUND USES	(NET)	390,226.32	150,630.37	517,655.99	287,236.59	523,317.28	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, 2012

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8320	8410	8420	8620	8630	8640
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,363.35	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,363.35	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, 2012

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8320	8410	8420	8620	8630	8640
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,363.35	2,853.60	0.00	239,684.56	13,401.16	0.00
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 EXPEND, & OTHER FUND USES	(NET)	5,363.35	2,853.60	0.00	239,684.56	13,401.16	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, 2012

EXHIBIT A-II-II-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	GOVERNMENTAL - SPECIAL REVENUE		(Memo Only)
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EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,160,830.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,134,040.25
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	124,407.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	882,985.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	23,462.79
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	4,325,727.06
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	4,462.50	0.00	643,662.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	725.59	0.00	204,900.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	906,707.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	371,234.29
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	676.00	0.00	204,753.32
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	5,864.09	0.00	2,331,258.74
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	153,616.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	147,798.90
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	20,485.85
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	321,901.67

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-II-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	GOVERNMENTAL - SPECIAL REVENUE		(Memo Only)
				9300	9700	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,508,001.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,026,332.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	230,853.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,838,855.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	45,213.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	84,799.89
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	5,734,055.73
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	180,016.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	53,786.47
PURCHASED SERVICES	300-399	29,157.48	0.00	0.00	0.00	48,743.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,205.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	31,525.89	0.00	0.00	33,692.96
TOTAL GENERAL ADMINISTRATIVE SERVICES		29,157.48	31,525.89	0.00	0.00	319,445.16
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, 2012

EXHIBIT A-II-II-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	GOVERNMENTAL - SPECIAL REVENUE		
-----	-----	-----	-----	9300	9700	(Memo Only)
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	22,581.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	5,835.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	859.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	466,230.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	6,174.00	0.00	10,550.63
TOTAL OTHER EXPENDITURES		0.00	0.00	6,174.00	0.00	506,056.61
TOTAL EXPENDITURES	1000-9899	29,157.48	31,525.89	12,038.09	0.00	13,538,444.97
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	359,352.17
	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	359,352.17
TOTAL EXPEND, & OTHER FUND USES	(NET)	29,157.48	31,525.89	12,038.09	0.00	13,897,797.14

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-III-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-III-B-1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	37,822.20	37,822.20
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	37,822.20	37,822.20

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0005	0010	0125	0130	0135
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	6,000.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	9,603.12	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	9,603.12	0.00	0.00	6,000.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0005	0010	0125	0130	0135
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	0.00	9,603.12	0.00	0.00	6,000.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	9,603.12	0.00	0.00	6,000.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-A-2

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0140	0150	0160	0165	0175	0180
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	6,000.00	0.00	59,266.11	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	6,000.00	0.00	59,266.11	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0140	GOVERNMENTAL - CAPITAL PROJECTS				0175	0180
-----	-----	-----	-----	-----	-----	-----	-----	
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	0.00	6,000.00	0.00	59,266.11	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	6,000.00	0.00	59,266.11	0.00	







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	GOVERNMENTAL - CAPITAL PROJECTS		(Memo Only)
-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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	226,500.82
MATERIALS & SUPPLIES	400-499	10,203.88	0.00	0.00	0.00	19,807.00
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		10,203.88	0.00	0.00	0.00	246,307.82



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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	176,476.25	176,476.25
INTEREST	932-932	0.00	0.00	0.00	29,906.15	29,906.15
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	206,382.40	206,382.40

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	10,203.88	0.00	0.00	206,382.40	452,690.22
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 EXPEND & OTHER FUND USES	(NET)	10,203.88	0.00	0.00	206,382.40	452,690.22

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		0005 -----	0010 -----	0125 -----	0130 -----	0135 -----	0140 -----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	275.00
MATERIALS & SUPPLIES	400-499	16,483.70	20,090.90	2,468.31	15,470.03	17,841.62	6,084.29
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	295.00	186.10	16,571.00	4,488.20	3,537.50	8,525.95
TOTAL INSTRUCTIONAL SERVICES		16,778.70	20,277.00	19,039.31	19,958.23	21,379.12	14,885.24
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	10,915.92	0.00	12,657.56	16,709.91	618.95
MATERIALS & SUPPLIES	400-499	8,500.94	30,183.89	7,265.74	46,592.76	36,266.52	6,648.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	16,024.00	8,205.80	250.00	24,854.21	20,134.33	4,000.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		24,524.94	49,305.61	7,515.74	84,104.53	73,110.76	11,267.40
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	425.00	0.00	0.00	7,909.69	0.00
MATERIALS & SUPPLIES	400-499	0.00	233.31	0.00	900.00	1,460.16	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	2,220.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	658.31	0.00	900.00	11,589.85	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, 2012

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		0005 -----	0010 -----	0125 -----	0130 -----	0135 -----	0140 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	50,529.93	1,409.69	17,561.35	49,486.62	2,907.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	357.28	9,031.07	3,006.64	4,563.63	2,605.49	0.00
TOTAL OTHER EXPENDITURES		357.28	59,561.00	4,416.33	22,124.98	52,092.11	2,907.55
TOTAL EXPENDITURES	1000-9899	43,191.64	131,036.12	33,972.66	130,915.24	160,414.54	33,453.80
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	3,712.38	17,185.94	1,435.86	2,998.77	4,081.89	2,506.61
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)	46,904.02	148,222.06	35,408.52	133,914.01	164,496.43	35,960.41

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		0150 -----	0160 -----	0165 -----	0175 -----	0180 -----	0200 -----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,800.00	0.00	2,940.28	721.89
MATERIALS & SUPPLIES	400-499	2,105.68	9,132.97	1,396.64	6,042.86	0.00	12,994.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,875.00	0.00	8,182.60	4,971.00	0.00	239.50
TOTAL INSTRUCTIONAL SERVICES		9,980.68	9,132.97	11,379.24	11,013.86	2,940.28	13,956.12
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	16,608.48	27.75	356.00	19,330.72	12,021.85
MATERIALS & SUPPLIES	400-499	6,223.25	59,557.93	256.45	9,149.01	44,051.84	22,401.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	807.00	8,675.76	27,009.24	0.00	9,303.61	47,882.99
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,030.25	84,842.17	27,293.44	9,505.01	72,686.17	82,306.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,014.38	2,200.00
MATERIALS & SUPPLIES	400-499	0.00	121.50	0.00	0.00	1,270.04	2,189.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	121.50	0.00	0.00	3,284.42	4,389.05



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0150	FIDUCIARY - EXPENDABLE TRUST				0180	0200
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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	34.94	24,193.15	4,130.05	955.15	57,512.06	21,632.75	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	3,621.20	9,408.29	4,408.90	2,279.31	2,083.40	175.00	
TOTAL OTHER EXPENDITURES		3,656.14	33,601.44	8,538.95	3,234.46	59,595.46	21,807.75	
TOTAL EXPENDITURES	1000-9899	22,860.98	127,789.28	48,148.83	24,984.69	144,607.13	126,318.79	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	1,861.21	9,423.05	1,558.47	2,435.95	8,160.65	5,000.00	
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)	1,861.21	9,423.05	1,558.47	2,435.95	8,160.65	5,000.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	24,722.19	137,212.33	49,707.30	27,420.64	152,767.78	131,318.79	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-II-VIII-A-3	
		0205	0210	0215	0220	6010	TOTAL (Memo Only)
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,289.99	4,000.00	0.00	0.00	14,027.16
MATERIALS & SUPPLIES	400-499	20,549.91	32,996.79	1,871.05	5,625.59	443.35	171,598.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,903.30	2,481.73	0.00	9,363.15	0.00	84,620.03
TOTAL INSTRUCTIONAL SERVICES		38,453.21	39,768.51	5,871.05	14,988.74	443.35	270,245.61
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	17,734.27	1,880.75	3,632.91	3,280.10	115,775.17
MATERIALS & SUPPLIES	400-499	5,343.80	74,063.08	14,177.40	16,259.42	2,772.68	389,714.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	150.00	58,647.00	114.00	5,398.50	6,236.00	237,692.44
TOTAL INSTRUCTIONAL SUPPORT SERVICES		5,493.80	150,444.35	16,172.15	25,290.83	12,288.78	743,182.30
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,111.18	0.00	0.00	0.00	15,660.25
MATERIALS & SUPPLIES	400-499	0.00	35.70	1,239.25	0.00	0.00	7,449.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	2,220.00
TOTAL OPERATION & MAINTENANCE		0.00	3,146.88	1,239.25	0.00	0.00	25,329.26



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL	
		0205	0210	0215	0220	6010	(Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,175.20	108,460.85	8,108.62	4,857.23	2,967.65	358,922.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,577.83	4,210.13	5,587.68	3,776.27	1,425.05	58,117.17
TOTAL OTHER EXPENDITURES		5,753.03	112,670.98	13,696.30	8,633.50	4,392.70	417,039.96
TOTAL EXPENDITURES	1000-9899	51,100.04	321,906.62	36,978.75	49,507.47	17,370.83	1,504,557.41
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1.25	35,610.22	818.46	565.84	140.00	97,496.55
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES (NET)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES (NET)	(NET)	51,101.29	357,516.84	37,797.21	50,073.31	17,510.83	1,602,053.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		1100	1200	1500	1700	1810	1890	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,903,778.83	10,713,929.19	8,304,515.68	272,857.48	16,485.57	16,731.25	
EMPLOYEE BENEFITS	200-299	714,423.74	3,907,952.64	2,966,184.13	132,477.29	5,623.73	2,321.47	
PURCHASED SERVICES	300-399	0.00	16.65	1,803.51	1,653.85	0.00	278,396.00	
MATERIALS & SUPPLIES	400-499	37,021.00	160,752.24	45,121.66	1,701.70	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		2,655,223.57	14,782,650.72	11,317,624.98	408,690.32	22,109.30	297,448.72	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	168,114.37	15,791.31	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	64,512.72	5,010.88	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	195.64	26,586.09	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	7,792.19	40,413.15	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	359.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	240,973.92	87,801.43	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	752.88	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	752.88	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, 2012

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL						
		1100 -----	1200 -----	1500 -----	1700 -----	1810 -----	1890 -----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,655,223.57	14,782,650.72	11,317,624.98	650,417.12	109,910.73	297,448.72	
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)	2,655,223.57	14,782,650.72	11,317,624.98	650,417.12	109,910.73	297,448.72	







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1900	GOVERNMENTAL - GENERAL			2300	2400	2800
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	265,870.37	0.00	0.00	2,115,141.83	1,433,391.01	283,829.85	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	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	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	265,870.37	0.00	0.00	2,115,141.83	1,433,391.01	283,829.85	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		2900	3500	3600	3700	3800	4300	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	169,415.60	0.00	0.00	421,720.29	1,070,711.94	960.00	
EMPLOYEE BENEFITS	200-299	80,430.97	0.00	0.00	149,734.86	359,640.12	2,693.83	
PURCHASED SERVICES	300-399	113,883.92	0.00	0.00	443.95	2,720.50	0.00	
MATERIALS & SUPPLIES	400-499	753.39	0.00	0.00	4,762.11	22,349.90	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		364,483.88	0.00	0.00	576,661.21	1,455,422.46	3,653.83	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	600,895.68	55,260.86	144,771.21	0.00	14,648.22	0.00	
EMPLOYEE BENEFITS	200-299	208,426.11	18,168.37	53,769.61	0.00	2,561.26	0.00	
PURCHASED SERVICES	300-399	75,801.98	0.00	681.49	0.00	10,124.26	0.00	
MATERIALS & SUPPLIES	400-499	13,565.60	0.00	965.50	0.00	1,304.44	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	5,625.00	0.00	0.00	0.00	1,100.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		904,314.37	73,429.23	200,187.81	0.00	29,738.18	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	29,088.47	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	15,472.21	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	74,414.51	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	16,117.43	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	135,092.62	0.00	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		2900	3500	3600	3700	3800	4300
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	2,383,045.38	73,429.23	200,187.81	576,661.21	1,733,219.96	3,653.83
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,383,045.38	73,429.23	200,187.81	576,661.21	1,733,219.96	3,653.83





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4400	GOVERNMENTAL - GENERAL			4503	4504
-----	-----	-----	-----	-----	-----	-----	-----
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	135,413.89	9,122.94	75,734.19	156,632.25	201,272.63	21,870.18
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	135,413.89	9,122.94	75,734.19	156,632.25	201,272.63	21,870.18







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4506	4508	4509	4510	4600	4711
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	18,015.75	64,795.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,554.56	30,496.21
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,825.00	1,460.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	21,514.39	5,492.53
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	895.58
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	43,909.70	103,140.00
TOTAL EXPENDITURES	1000-9899	53,786.16	46,523.33	18,496.56	55,120.85	43,909.70	103,140.00
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	53,786.16	46,523.33	18,496.56	55,120.85	43,909.70	103,140.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4712	4800	8100	8110	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	167,401.74	55,304.96	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	86,757.24	8,661.37	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	219.76	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		254,158.98	64,186.09	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	254,158.98	64,186.09	457.24	215,224.67	3,189,168.11	2,364,466.08
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	254,158.98	64,186.09	457.24	215,224.67	3,189,168.11	2,364,466.08

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8310	8320	8330	8340	8350
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,990,474.86	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,063,351.49	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	68,900.51	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,205.58	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,141,932.44	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	71,184.00	1,762,671.25	5,024.36	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	21,017.73	822,624.72	877.57	0.00	0.00
PURCHASED SERVICES	300-399	0.00	343,556.60	2,190,958.95	42,657.00	30,615.77	11,006.34
MATERIALS & SUPPLIES	400-499	0.00	42,847.75	508,772.05	6,948.68	48,341.31	82,905.52
CAPITAL OUTLAY	500-599	0.00	0.00	66,872.32	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	495.00	11,064.89	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	478,606.08	5,352,394.29	66,572.50	78,957.08	93,911.86



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8310	8320	8330	8340	8350
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	4,141,932.44	478,606.08	5,352,394.29	66,572.50	78,957.08	93,911.86
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,141,932.44	478,606.08	5,352,394.29	66,572.50	78,957.08	93,911.86



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-A-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8390	8410	8420	8610	8620	8630
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,137.50	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,137.50	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, 2012

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8390	8410	8420	8610	8620	8630
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	2,137.50	3,936,944.68	0.00	71,388.27	721,883.39	482,720.56
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,137.50	3,936,944.68	0.00	71,388.27	721,883.39	482,720.56



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8640	8650	8690	9200	9600	9700
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	96,996.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	23,961.94	26,846.28	0.00	0.00	0.00
PURCHASED SERVICES	300-399	17,541.53	49,124.17	38,287.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,579.60	8,025.17	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	1,376.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		52,121.13	179,483.78	65,133.28	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	74,411.56	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	74,411.56	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, 2012

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8640	GOVERNMENTAL - GENERAL			9200	9600	9700
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	52,121.13	179,483.78	65,133.28	74,411.56	0.00	0.00	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	1,833,746.87
	9900-9999							
OTHER FUND USES	900-997	0.00	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	1,833,746.87
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	52,121.13	179,483.78	65,133.28	74,411.56	0.00	0.00	1,833,746.87

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,363,541.67
EMPLOYEE BENEFITS	200-299	9,613,786.06
PURCHASED SERVICES	300-399	406,102.15
MATERIALS & SUPPLIES	400-499	477,308.12
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		36,860,738.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	7,815,884.38
EMPLOYEE BENEFITS	200-299	2,831,218.92
PURCHASED SERVICES	300-399	366,150.62
MATERIALS & SUPPLIES	400-499	267,947.75
CAPITAL OUTLAY	500-599	18,526.00
OTHER OBJECTS	600-997	19,734.01
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,319,461.68
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,867,968.08
EMPLOYEE BENEFITS	200-299	859,992.23
PURCHASED SERVICES	300-399	2,695,346.67
MATERIALS & SUPPLIES	400-499	706,685.62
CAPITAL OUTLAY	500-599	66,872.32
OTHER OBJECTS	600-977	11,559.89
TOTAL OPERATION & MAINTENANCE		6,208,424.81

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,412,751.76
EMPLOYEE BENEFITS	200-299	1,595,947.76
PURCHASED SERVICES	300-399	130,684.33
MATERIALS & SUPPLIES	400-499	892,955.99
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	439.50
TOTAL AUXILIARY SERVICES		5,032,779.34
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	1,069,796.17
EMPLOYEE BENEFITS	200-299	359,979.33
PURCHASED SERVICES	300-399	192,126.74
MATERIALS & SUPPLIES	400-499	57,816.40
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	48,059.77
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,727,778.41
 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, 2012

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	305,517.64
EMPLOYEE BENEFITS	200-299	128,469.38
PURCHASED SERVICES	300-399	3,285.49
MATERIALS & SUPPLIES	400-499	27,226.68
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	895.58
TOTAL OTHER EXPENDITURES		465,394.77
TOTAL EXPENDITURES	1000-9899	61,688,988.57
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	1,833,746.87
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	1,833,746.87
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	63,522,735.44





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE						
		1100 -----	1200 -----	1500 -----	1700 -----	1750 -----	1810 -----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	14,567.05	1,127,023.65	168,547.37	0.00	20,056.47	0.00	
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 EXPEND, OTHER FUND USES	(NET)	14,567.05	1,127,023.65	168,547.37	0.00	20,056.47	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, 2012

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		1815 -----	1851 -----	1890 -----	1900 -----	2200 -----	2300 -----
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	203,220.00	10,017.01	0.00	600.00	483.11	938,136.93
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	203,220.00	10,017.01	0.00	600.00	483.11	938,136.93







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2400	2800	2900	3500	3600	3700
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	1,591,545.38	15,539.49	112,167.45	3,675.25	12,993.18	66,444.87
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)	1,591,545.38	15,539.49	112,167.45	3,675.25	12,993.18	66,444.87

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4300	4400	4500	4501	4502
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	258.78	0.00	0.00	11,194.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	67,805.91	0.00	0.00	193,137.43	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	4,194.16	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		68,064.69	0.00	0.00	208,525.63	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	17,648.76	0.00	0.00	196,990.90	0.00	0.00
MATERIALS & SUPPLIES	400-499	397.50	0.00	0.00	57,021.36	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,874.00	0.00	0.00	64,068.16	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		21,920.26	0.00	0.00	318,080.42	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	1,099.29	0.00	0.00	67,612.43	0.00	0.00
MATERIALS & SUPPLIES	400-499	588.57	0.00	0.00	73,486.79	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		1,687.86	0.00	0.00	141,099.22	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, 2012

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4300	4400	4500	4501	4502
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	92,026.45	0.00	51,086.90	688,550.48	2,980.20	6,252.97
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	92,026.45	0.00	51,086.90	688,550.48	2,980.20	6,252.97





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4503	4506	4508	4509	4510	4600
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	7,210.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,246.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	859.08
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	9,315.46
TOTAL EXPENDITURES	1000-9899	5,397.80	4,658.48	2,679.60	0.00	2,187.60	10,615.30
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)	5,397.80	4,658.48	2,679.60	0.00	2,187.60	10,615.30







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		4712 -----	4800 -----	8100 -----	8110 -----	8210 -----	8220 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	11,771.20	3,600.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,021.11	568.03	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	588.10	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	6,174.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		16,380.41	10,342.03	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	16,480.48	10,342.03	73,643.26	43,933.69	1,020,742.28	472,162.86
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)	16,480.48	10,342.03	73,643.26	43,933.69	1,020,742.28	472,162.86

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8230	8310	8320	8330	8340	8410
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	79,609.46	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	51,554.18	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	34,091.85	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		165,255.49	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,238.95	49,304.53	31,361.72	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	32,800.00	30,637.39	10,286.15	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	20,485.85	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	37,038.95	79,941.92	62,133.72	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, 2012

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8230	8310	8320	8330	8340	8410
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	165,255.49	37,038.95	79,941.92	62,133.72	0.00	3,497.76
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)	165,255.49	37,038.95	79,941.92	62,133.72	0.00	3,497.76







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8420	8620	8630	8640	8650	8690
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,634,115.57	239,684.56	11,469.16	0.00	29,157.48	17,374.06
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	5,634,115.57	239,684.56	11,469.16	0.00	29,157.48	17,374.06

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-II-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,160,830.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,134,040.25
PURCHASED SERVICES	300-399	0.00	0.00	0.00	124,407.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	882,985.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	23,462.79
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	4,325,727.06
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	643,662.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	204,900.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	906,707.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	371,234.29
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	204,753.32
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	2,331,258.74
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	153,616.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	147,798.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	20,485.85
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	321,901.67

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	1,508,001.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,026,332.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	230,853.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,838,855.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	45,213.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	84,799.89
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,734,055.73
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	180,016.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	53,786.47
PURCHASED SERVICES	300-399	0.00	0.00	0.00	48,743.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,205.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	33,692.96
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	319,445.16
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, 2012

EXHIBIT A-III-II-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	22,581.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,835.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	859.08
MATERIALS & SUPPLIES	400-499	0.00	465,642.08	0.00	466,230.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,376.63	0.00	10,550.63
TOTAL OTHER EXPENDITURES		0.00	470,018.71	0.00	506,056.61
TOTAL EXPENDITURES	1000-9899	0.00	470,018.71	0.00	13,538,444.97
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	359,352.17	359,352.17
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	470,018.71	359,352.17	13,897,797.14

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-III-A-1

GOVERNMENTAL - DEBT SERVICE

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-III-B-1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9200 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
 TOTAL EXPENDITURES	 1000-9899	 37,822.20	 37,822.20
 OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	0.00	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00
 TOTAL EXPEND, OTHER FUND USES	 (NET)	 37,822.20	 37,822.20

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		1200	1500	2300	2400	2900	3800
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,072.79	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	5,072.79	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	12,932.74	0.00	0.00	0.00	0.00	590.60
TOTAL OPERATION & MAINTENANCE		12,932.74	0.00	0.00	0.00	0.00	590.60





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - CAPITAL PROJECTS					
		1200 -----	1500 -----	2300 -----	2400 -----	2900 -----	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	12,932.74	5,072.79	0.00	0.00	0.00	590.60
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		12,932.74	5,072.79	0.00	0.00	0.00	590.60



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-IV-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				TOTAL	
		8320	8330	8410	9100	9200	(Memo Only)
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	1,184,342.11	0.00	1,184,342.11
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	1,184,342.11	0.00	1,184,342.11
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	445,651.04	445,651.04
INTEREST	932-932	0.00	0.00	0.00	0.00	83,442.24	83,442.24
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	529,093.28	529,093.28

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-IV-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL	
		8320	8330	8410	9100	9200	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	532,930.13	0.00	0.00	1,184,342.11	529,093.28	2,264,961.65	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	532,930.13	0.00	0.00	1,184,342.11	529,093.28	2,264,961.65	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		1100 -----	1200 -----	1500 -----	2200 -----	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	22,843.94	102,766.03	79,031.72	0.00	1,324.01	12,344.39
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	22,843.94	102,766.03	79,031.72	0.00	1,324.01	12,344.39







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		2800 -----	2900 -----	3600 -----	3700 -----	3800 -----	4400 -----
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	61.18	2,243.38	0.00	1,406.16	16,093.73	40,301.64
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		61.18	2,243.38	0.00	1,406.16	16,093.73	40,301.64

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4500	4502	4711	8100	8210	8220
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	6,075.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	44,021.22	0.00	0.00	1,802.32	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	247.20	0.00	0.00	1,937.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		44,268.42	0.00	0.00	9,814.32	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	14,512.74	0.00	0.00	0.00	91,245.62	2,028.49
MATERIALS & SUPPLIES	400-499	87,582.79	0.00	0.00	0.00	287,734.81	1,238.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	34,072.44	0.00	0.00	0.00	193,862.47	721.46
TOTAL INSTRUCTIONAL SUPPORT SERVICES		136,167.97	0.00	0.00	0.00	572,842.90	3,988.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,656.69	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,726.23	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		10,382.92	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4500	4502	4711	8100	8210	8220
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	1,876.50	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		1,876.50	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	192,739.01	1,509.60	0.00	9,814.32	572,842.90	3,988.37
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		192,739.01	1,509.60	0.00	9,814.32	572,842.90	3,988.37

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8230	8310	8320	8330	8410	9100
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	564.13	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,402.26	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	265.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		8,231.39	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,402.25	3,401.31	3,200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,250.22	1,472.56	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	2,220.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,402.25	6,651.53	6,892.56	0.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8230	8310	8320	8330	8410	9100
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	8,231.39	1,402.25	6,651.53	6,892.56	6,905.84	0.00
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)	8,231.39	1,402.25	6,651.53	6,892.56	6,905.84	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-A-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9540	9600	9700	(Memo Only)
		-----	-----	-----	-----
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	14,027.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	171,598.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	84,620.03
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	270,245.61
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	115,775.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	389,714.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	237,692.44
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	743,182.30
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	15,660.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	7,449.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,220.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	25,329.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-B-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9540	9600	9700	(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	48,760.28
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	48,760.28
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	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  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT A-III-VIII-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9540	9600	FIDUCIARY - EXPENDABLE TRUST	
-----	-----	-----	-----	9700	(Memo Only)
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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	357,046.29	0.00	358,922.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,410.00	56,707.17	0.00	58,117.17
TOTAL OTHER EXPENDITURES		1,410.00	413,753.46	0.00	417,039.96
TOTAL EXPENDITURES	1000-9899	1,410.00	413,753.46	0.00	1,504,557.41
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	97,496.55	97,496.55
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)		0.00	0.00	97,496.55	97,496.55
TOTAL EXPENDITURES, OTHER FUND USES (NET)		1,410.00	413,753.46	97,496.55	1,602,053.96