

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
REVENUES:							
STATE REVENUES	1000-2999	46,748,249.00	333,292.00	35,412.00	72,007.00	355,950.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,872,990.00	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		50,621,239.00	333,292.00	35,412.00	72,007.00	355,950.00	0.00
EXPENDITURES:							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	010-199	25,440,287.92	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,421,071.14	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	574,016.18	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	294,142.44	0.00	0.00	63,130.24	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,758.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		36,729,517.68	0.00	0.00	69,888.24	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	010-199	7,260,990.49	219,898.84	26,929.02	0.00	259,244.48	0.00
EMPLOYEE BENEFITS	200-299	2,847,411.58	113,393.16	8,482.98	0.00	96,705.52	0.00
PURCHASED SERVICES	300-399	18,041.47	0.00	0.00	2,118.76	0.00	0.00
MATERIALS & SUPPLIES	400-499	148.84	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		10,126,592.38	333,292.00	35,412.00	2,118.76	355,950.00	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	010-199	1,956,216.15	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	971,193.86	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,248.27	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		2,948,658.28	0.00	0.00	0.00	0.00	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1410-0	1413-0	1520-0	1720-0	1760-0	1810-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	10,623.82	303,073.95	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,855.18	157,747.30	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	12,705.06	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	76,079.72	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	26,463.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,680.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	14,479.00	577,749.03	0.00	0.00
TOTAL EXPENDITURES	1000-9899	248,003.00	201,356.00	14,479.00	577,749.03	0.00	149,750.00
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	46,552.00	2,200.00
	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	(46,552.00)	(2,200.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(46,552.00)	(2,200.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	61,593.97	28,698.00	(2,200.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	133,556.34	236,411.85	2,200.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	195,150.31	265,109.85	0.00

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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2130-0	2254-0	2259-0	2901-0	5910-0	6001-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	26,009.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	14,285.95
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	114.19
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	40,409.14
TOTAL EXPENDITURES	1000-9899	0.00	38,849.51	2,673.20	120,850.85	0.00	8,081,326.81
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	520,505.79
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	2,489,941.69
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	134.77
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	(1,969,570.67)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	(1,969,570.67)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	6,318.00	(38,849.51)	(134.63)	0.00	0.00	(1,420,733.69)
BEGINNING FUND BALANCE - OCT 1	0300-0399	39,729.00	38,849.51	1,630.57	0.00	29,423.59	1,425,173.08
ENDING FUND BALANCE - SEP 30	(NET)	46,047.00	0.00	1,495.94	0.00	29,423.59	4,439.39

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EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6230-0	6510-0	6850-0	6921-0	6922-0	6940-0
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	4,471.330.27	0.00	93,301.22	69,838.00	20,290.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,471.330.27	0.00	93,301.22	69,838.00	20,290.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	17,184.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,270.85	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	1,336.99	0.00	18,750.00	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	1,336.99	0.00	39,205.35	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	4,880.00	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	4,880.00	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	2,155.743.23	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,985.00	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		2,155.743.23	0.00	3,985.00	0.00	0.00	0.00

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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6230-0	GOVERNMENTAL - GENERAL				6922-0	6940-0
			6510-0	6850-0	6921-0			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	32,059.14	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,198.67	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	38,257.81	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,599,854.32	0.00	10,201.99	38,257.81	39,205.35	0.00	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	21,293.05	0.00	
OTHER FINANCING SOURCES	9000-9997	385.02	0.00	0.00	0.00	0.00	0.00	
	9910							
TRANSFERS OUT	920-929	0.00	0.00	20,950.00	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)	385.02	0.00	(20,950.00)	0.00	21,293.05	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	385.02	0.00	(20,950.00)	0.00	21,293.05	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,871,860.97	0.00	62,149.23	31,580.19	2,377.70	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,571,006.38	1,048.41	41,459.15	454,077.04	(2,377.70)	25,012.05	
ENDING FUND BALANCE - SEP 30	(NET)	15,442,867.35	1,048.41	103,608.38	485,657.23	0.00	25,012.05	

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EXHIBIT A-I-I-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6960-0	6970-0	6981-0	6999-0	8995-0	8997-0
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	0.00	97,476.86	2,868.58	5,272.82	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	275.00	129,905.79	15,640.47
TOTAL REVENUES		0.00	97,476.86	2,868.58	5,547.82	129,905.79	15,640.47
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	13,745.36	0.00	23,878.38	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,647.72	0.00	4,500.01	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	88,410.62	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	16,393.08	0.00	116,789.01	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,972.44	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,108.66	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,653.00	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	25,734.10	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	475.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	90.30	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,410.87	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		0.00	0.00	0.00	1,976.17	0.00	0.00

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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6960-0	6970-0	6981-0	6999-0	8995-0	8997-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,453.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,529.23	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	5,160.85	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	7,330.96	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,144.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	24,618.04	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	16,393.08	0.00	245,229.35	61,605.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	213,856.58	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	76,507.50	0.00	0.00	0.00	117,573.75
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(76,507.50)	0.00	213,856.58	0.00	(117,573.75)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(76,507.50)	0.00	213,856.58	0.00	(117,573.75)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	4,576.28	2,868.58	(25,824.95)	68,300.79	(101,933.28)
BEGINNING FUND BALANCE - OCT 1	0300-0399	577.13	3,340.15	1,258.55	47,495.96	222,764.16	115,804.75
ENDING FUND BALANCE - SEP 30	(NET)	577.13	7,916.43	4,127.13	21,671.01	291,064.95	13,871.47

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EXHIBIT A-I-I-A-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9910-0	GOVERNMENTAL - GENERAL (Memo Only)
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	53,687,451.41
FEDERAL REVENUES	3000-5999	0.00	0.00	3,240.00
LOCAL REVENUES	6000-7999	0.00	0.00	17,266,502.42
OTHER REVENUES	8000-8999	0.00	0.00	166,475.38
TOTAL REVENUES		0.00	0.00	71,123,669.21
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	27,529,332.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,034,101.47
PURCHASED SERVICES	300-399	0.00	0.00	682,162.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,349,628.20
CAPITAL OUTLAY	500-599	0.00	0.00	6,758.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	40,601,982.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	8,781,671.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,429,693.94
PURCHASED SERVICES	300-399	0.00	0.00	478,701.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	110,377.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	14,724.58
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	12,815,169.11
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	2,043,012.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	997,340.67
PURCHASED SERVICES	300-399	0.00	0.00	3,245,488.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	664,316.06
CAPITAL OUTLAY	500-599	0.00	0.00	80,896.00
OTHER OBJECTS	600-997	0.00	0.00	27,802.67
TOTAL OPERATION & MAINTENANCE		0.00	0.00	7,058,855.92

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9910-0	(Memo Only) GOVERNMENTAL - GENERAL
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	2,585,785.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,837,573.15
PURCHASED SERVICES	300-399	0.00	0.00	110,201.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	636,272.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	55.00
TOTAL AUXILIARY SERVICES		0.00	0.00	5,169,887.56
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,108,911.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	385,502.33
PURCHASED SERVICES	300-399	0.00	0.00	284,502.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	95,443.95
CAPITAL OUTLAY	500-599	0.00	0.00	20,724.50
OTHER OBJECTS	600-997	0.00	0.00	55,702.44
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	1,950,787.15
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
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9910-0	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	570,060.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	271,067.43
PURCHASED SERVICES	300-399	0.00	0.00	24,695.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	83,410.68
CAPITAL OUTLAY	500-599	0.00	0.00	26,463.00
OTHER OBJECTS	600-997	0.00	0.00	2,824.00
TOTAL OTHER EXPENDITURES		0.00	0.00	978,520.50
TOTAL EXPENDITURES	1000-9899	0.00	0.00	68,575,202.29
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	235,149.63
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	520,890.81
9910				
TRANSFERS OUT	920-929	0.00	0.00	2,753,724.94
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	134.77
TOTAL	(NET)	0.00	0.00	(1,997,819.27)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(1,997,819.27)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	550,647.65
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,935.12	764.28	16,392,139.37
ENDING FUND BALANCE - SEP 30	(NET)	2,935.12	764.28	16,942,787.02

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		3210-0	3211-0	3212-0	3220-0	3280-0	3310-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	19,180.68	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,977.02	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	26,157.70	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,054,547.00	647.53	29,668.79	26,207.00	203,318.23	107,948.00
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, 2017

EXHIBIT A-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		5101-0	5161-0	5170-0	5193-0	5290-0	5990-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	8,431.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,701.04	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	10,493.74	0.00	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	20,625.78	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,366,343.78	15,970.74	20,625.78	6,000.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	1,805,121.00	0.00	2,364.88	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	2,104.38	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)	1,807,225.38	0.00	2,364.88	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,807,225.38	0.00	2,364.88	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(40,906.76)	(15,970.74)	0.00	(6,000.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,308,762.99	15,970.74	0.00	6,000.00	23,127.88	62,079.55
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,267,856.23	0.00	0.00	0.00	23,127.88	62,079.55

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	8,168,041.44
LOCAL REVENUES	6000-7999	1,946,012.64	0.00	2,951,355.81
OTHER REVENUES	8000-8999	0.00	0.00	126,217.62
TOTAL REVENUES		1,946,012.64	0.00	11,245,614.87
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	1,849,873.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	782,967.21
PURCHASED SERVICES	300-399	110,313.73	0.00	209,440.98
MATERIALS & SUPPLIES	400-499	771,336.46	142,973.82	1,286,628.97
CAPITAL OUTLAY	500-599	7,972.06	0.00	18,067.06
OTHER OBJECTS	600-997	24,178.51	0.00	37,453.67
TOTAL INSTRUCTIONAL SERVICES		913,800.76	142,973.82	4,184,431.40
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	604,803.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	216,947.21
PURCHASED SERVICES	300-399	518,629.31	0.00	925,139.24
MATERIALS & SUPPLIES	400-499	288,858.43	0.00	382,094.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	172,912.78	0.00	255,512.12
TOTAL INSTRUCTIONAL SUPPORT SERV		980,400.52	0.00	2,384,497.36
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	171,534.12	0.00	171,534.12
MATERIALS & SUPPLIES	400-499	96,097.15	0.00	96,097.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,370.00	0.00	17,370.00
TOTAL OPERATION & MAINTENANCE		285,001.27	0.00	285,001.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	1,615,632.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,191,195.81
PURCHASED SERVICES	300-399	100,277.27	0.00	335,720.97
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,751,043.96
CAPITAL OUTLAY	500-599	0.00	0.00	196,971.00
OTHER OBJECTS	600-997	0.00	0.00	399,786.71
TOTAL AUXILIARY SERVICES		100,277.27	0.00	6,490,350.72
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	100,141.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	33,877.13
PURCHASED SERVICES	300-399	0.00	0.00	12,593.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,921.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	23,028.90
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	171,561.44
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
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
<hr/>				
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	51,567.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	13,120.82
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	364,675.34	0.00	375,686.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	129.00	0.00	3,111.00
TOTAL OTHER EXPENDITURES		364,804.34	0.00	443,485.78
TOTAL EXPENDITURES	1000-9899	2,644,284.16	142,973.82	13,959,327.97
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	1,121,937.12	0.00	2,929,423.00
OTHER FINANCING SOURCES	9000-9997	13,550.30	0.00	15,654.68
9910				
TRANSFERS OUT	920-929	457,900.15	0.00	457,900.15
OTHER FUND USES	9900-9999	0.00	0.00	0.00
TOTAL	(NET)	677,587.27	0.00	2,487,177.53
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	677,587.27	0.00	2,487,177.53
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(20,684.25)	(142,973.82)	(226,535.57)
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,601,402.37	142,973.82	3,160,317.35
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,580,718.12	0.00	2,933,781.78

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					9116-0	TOTAL (Memo Only)
		1320-0	2120-0	6230-0	9110-0			
AUXILIARY SERVICES	4000-4999							
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	600-997	0.00	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	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
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	600-997	0.00	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	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
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	600-997	0.00	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	0.00
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	440,000.00	690,000.00	0.00	0.00	0.00	1,130,000.00	
INTEREST	932-932	91,700.00	2,061,619.51	0.00	55.51	37,822.20	2,191,197.22	
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DEBT SERVICES		531,700.00	2,751,619.51	0.00	55.51	37,822.20	3,321,197.22	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					9116-0	TOTAL (Memo Only)
		1320-0	2120-0	6230-0	9110-0			
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	600-997	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	531,700.00	2,751,619.51	0.00	55.51	37,822.20	3,321,197.22	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	689,944.51	0.00	55.51	0.00	690,000.02	
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	689,944.51	0.00	55.51	0.00	690,000.02	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	689,944.51	0.00	55.51	0.00	690,000.02	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	128,220.38	128,220.38	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	579,819.59	579,819.59	
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	708,039.97	708,039.97	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	2120-0	2220-0	8411-0	8997-0	9110-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	4,388.00	177,471.26	0.00	15,023.00	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	356,726.00	0.00	0.00	0.00	447,373.22
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,388.00	534,197.26	0.00	15,023.00	0.00	447,373.22
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	232,901.44
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	232,901.44
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	3,020.07
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	3,020.07
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	221,710.47	0.00	15,023.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	118,224.32	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		0.00	339,934.79	0.00	15,023.00	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, 2017

EXHIBIT A-I-IV-B-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2220-0	8411-0	8997-0	9110-0
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	1,612.50
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	1,612.50
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	2,820,835.41	0.00	0.00	0.00	18,113,694.03
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	2,820,835.41	0.00	0.00	0.00	18,113,694.03
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	115,801.94	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	1,771.81	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	0.00	117,573.75	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, 2017

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	2120-0	2220-0	8411-0	8997-0	9110-0
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	173,094.76
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	173,094.76
TOTAL EXPENDITURES	1000-9899	0.00	3,160,770.20	0.00	15,023.00	117,573.75	18,524,322.80
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	117,573.75	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	1,294.22
	9910						
TRANSFERS OUT	920-929	0.00	689,944.51	0.00	0.00	0.00	55.51
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(689,944.51)	0.00	0.00	117,573.75	1,238.71
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(689,944.51)	0.00	0.00	117,573.75	1,238.71
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	4,388.00	(3,316,517.45)	0.00	0.00	0.00	(18,075,710.87)
BEGINNING FUND BALANCE - OCT 1	0300-0399	358,235.42	7,751,198.53	41,346.57	0.00	0.00	47,284,066.47
ENDING FUND BALANCE - SEP 30	(NET)	362,623.42	4,434,681.08	41,346.57	0.00	0.00	29,208,355.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	196,882.26
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	804,099.22
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		1,000,981.48
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	232,901.44
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		232,901.44
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	3,020.07
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,020.07
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	236,733.47
MATERIALS & SUPPLIES	400-499	118,224.32
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		354,957.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,612.50
TOTAL GENERAL ADMIN SERVICES		1,612.50
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	20,934,529.44
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		20,934,529.44
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	115,801.94
INTEREST	932-932	1,771.81
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		117,573.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	173,094.76
TOTAL OTHER EXPENDITURES		173,094.76
TOTAL EXPENDITURES	1000-9899	21,817,689.75
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	117,573.75
OTHER FINANCING SOURCES	9000-9997	1,294.22
9910		
TRANSFERS OUT	920-929	690,000.02
OTHER FUND USES	9900-9999	0.00
TOTAL	900-997	(571,132.05)
(NET)		
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(571,132.05)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(21,387,840.32)
BEGINNING FUND BALANCE - OCT 1	0300-0399	55,434,846.99
ENDING FUND BALANCE - SEP 30	(NET)	34,047,006.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-V-A-1
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-VI-A-1
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-VII-A-1
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	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, 2017

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	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	38,698.00	1,894,225.52	1,932,923.52
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		38,698.00	1,894,225.52	1,932,923.52
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,741.94	9,741.94
MATERIALS & SUPPLIES	400-499	0.00	144,355.74	144,355.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	73,878.65	73,878.65
TOTAL INSTRUCTIONAL SERVICES		0.00	227,976.33	227,976.33
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	1,054.15	197,308.46	198,362.61
MATERIALS & SUPPLIES	400-499	603.95	672,376.00	672,979.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,364.36	234,977.70	236,342.06
TOTAL INSTRUCTIONAL SUPPORT SERV		3,022.46	1,104,662.16	1,107,684.62
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	8,988.33	8,988.33
MATERIALS & SUPPLIES	400-499	0.00	15,827.50	15,827.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	24,815.83	24,815.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	47,230.84	47,230.84
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	47,230.84	47,230.84
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	1,037.16	0.00	1,037.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	825.00	0.00	825.00
TOTAL GENERAL ADMIN SERVICES		1,862.16	0.00	1,862.16
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, 2017

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
<hr/>				
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	335,753.30	335,753.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	49,238.06	49,238.06
TOTAL OTHER EXPENDITURES		0.00	384,991.36	384,991.36
TOTAL EXPENDITURES	1000-9899	4,884.62	1,789,676.52	1,794,561.14
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	51,006.37	51,006.37
OTHER FINANCING SOURCES	9000-9997	0.00	2,304.77	2,304.77
	9910			
TRANSFERS OUT	920-929	2,399.38	119,128.28	121,527.66
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	(2,399.38)	(65,817.14)	(68,216.52)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(2,399.38)	(65,817.14)	(68,216.52)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	31,414.00	38,731.86	70,145.86
BEGINNING FUND BALANCE - OCT 1	0300-0399	52,115.14	823,416.48	875,531.62
ENDING FUND BALANCE - SEP 30	(NET)	83,529.14	862,148.34	945,677.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0005	0010	0015	0029	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,332,172.12	2,910,564.44	480,645.95	35,115.92	1,429,137.14
EMPLOYEE BENEFITS	200-299	0.00	942,075.62	1,182,687.68	203,538.21	18,061.97	561,735.63
PURCHASED SERVICES	300-399	0.00	77,585.11	69,722.07	2,168.87	2,045.94	34,601.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,435.59	0.00	11,797.87	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	3,351,832.85	4,165,409.78	686,353.03	67,021.70	2,025,474.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	550,518.70	779,185.74	119,929.22	180,576.00	416,780.96
EMPLOYEE BENEFITS	200-299	0.00	220,848.59	293,271.38	45,980.84	56,785.20	169,665.50
PURCHASED SERVICES	300-399	0.00	7,822.13	11,589.22	770.37	446.53	4,617.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	189.00	0.00	1,054.63	189.00
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	779,189.42	1,084,235.34	166,680.43	238,862.36	591,253.15
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	59,908.69	65,473.10	1,379.50	0.00	42,853.68
EMPLOYEE BENEFITS	200-299	0.00	39,590.68	40,096.30	1,066.70	0.00	26,132.29
PURCHASED SERVICES	300-399	0.00	110,038.62	238,992.31	1,250.38	0.00	85,054.29
MATERIALS & SUPPLIES	400-499	0.00	0.00	158.92	0.00	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	25,837.50	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	209,537.99	370,558.13	3,696.58	0.00	154,040.26

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0005	0010	0015	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	109,877.53	0.00	0.00	0.00	81,213.35
EMPLOYEE BENEFITS	200-299	0.00	49,545.42	0.00	0.00	0.00	34,813.49
PURCHASED SERVICES	300-399	0.00	4,844.67	0.00	0.00	0.00	3,743.85
MATERIALS & SUPPLIES	400-499	0.00	19,999.98	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	184,267.60	0.00	0.00	0.00	119,770.69
TOTAL EXPENDITURES	1000-9899	0.00	4,527,587.57	5,629,150.60	856,730.04	305,884.06	2,891,243.54
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	0.00	51,815.23	84,342.73	1,000.00	0.00	31,302.58
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	51,815.23	84,342.73	1,000.00	0.00	31,302.58
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,579,402.80	5,713,493.33	857,730.04	305,884.06	2,922,546.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,363,153.22	1,548,921.02	1,678,835.68	1,575,705.29	1,299,526.06	924,438.45
EMPLOYEE BENEFITS	200-299	528,146.67	600,679.16	663,430.08	670,850.77	505,110.78	404,256.58
PURCHASED SERVICES	300-399	28,597.27	32,168.30	38,243.46	48,126.93	26,856.13	25,041.62
MATERIALS & SUPPLIES	400-499	1,645.99	1,579.15	0.00	0.00	1,351.76	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 INSTRUCTIONAL SERVICES		1,921,543.15	2,183,347.63	2,380,509.22	2,294,682.99	1,832,844.73	1,353,736.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	424,620.85	410,621.59	375,486.48	536,195.62	438,623.27	375,898.71
EMPLOYEE BENEFITS	200-299	171,770.71	160,461.53	153,180.41	206,065.70	169,005.00	150,015.00
PURCHASED SERVICES	300-399	9,310.72	7,879.21	5,126.03	2,623.72	7,749.71	4,044.75
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	2,045.55	518.78	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		605,702.28	578,962.33	533,792.92	746,930.59	615,896.76	529,958.46
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	43,825.48	55,986.36	56,073.00	54,945.24	49,396.04	43,869.65
EMPLOYEE BENEFITS	200-299	27,751.50	29,352.33	28,655.46	34,622.58	28,226.98	26,704.87
PURCHASED SERVICES	300-399	162,495.39	168,404.93	131,542.67	92,950.53	152,700.13	75,722.42
MATERIALS & SUPPLIES	400-499	350.00	0.00	0.00	0.00	0.00	4,284.62
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		234,422.37	253,743.62	216,271.13	182,518.35	230,323.15	150,581.56

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	53,698.43	113,033.25	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,752.63	60,522.72	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	4,901.84	5,805.31	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,980.07	8,506.45	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	26,463.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	680.00	1,744.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	118,475.97	189,611.73	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,766,149.54	3,020,271.97	3,250,787.27	3,415,874.47	2,690,589.60	2,035,415.23
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	65,699.70	48,640.26	31,796.48	35,303.72	56,499.80	21,853.25
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	65,699.70	48,640.26	31,796.48	35,303.72	56,499.80	21,853.25
TOTAL EXPEND & OTHER FUND USES	(NET)	2,831,849.24	3,068,912.23	3,282,583.75	3,451,178.19	2,747,089.40	2,057,268.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	2,117,996.81	1,596,171.37	1,854,434.59	1,802,140.26	1,487,603.16	1,780,430.17
EMPLOYEE BENEFITS	200-299	863,846.10	610,893.34	738,840.22	735,303.29	549,605.16	715,578.48
PURCHASED SERVICES	300-399	46,791.08	48,687.61	36,964.53	48,616.94	35,552.03	37,744.04
MATERIALS & SUPPLIES	400-499	0.00	1,221.17	2,626.16	0.00	1,131.45	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		3,028,633.99	2,256,973.49	2,632,865.50	2,586,060.49	2,073,891.80	2,533,752.69
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	393,953.21	512,095.54	441,730.85	467,887.81	378,789.14	423,699.27
EMPLOYEE BENEFITS	200-299	157,141.89	193,484.03	171,661.89	189,312.01	149,558.84	170,592.50
PURCHASED SERVICES	300-399	1,993.59	5,307.79	7,955.50	7,194.04	9,520.97	2,539.31
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		553,088.69	710,887.36	621,348.24	664,393.86	537,868.95	596,831.08
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	42,375.84	46,322.21	56,724.31	49,257.50	47,947.06	31,270.96
EMPLOYEE BENEFITS	200-299	28,971.02	28,030.72	29,795.26	28,606.91	28,302.54	20,397.07
PURCHASED SERVICES	300-399	74,248.21	123,819.83	219,708.50	113,782.65	114,084.88	103,443.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	600.00	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		145,595.07	198,172.76	306,828.07	191,647.06	190,334.48	155,111.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	149,427.91	0.00	212.64	59,711.74	0.00	2,885.24
EMPLOYEE BENEFITS	200-299	63,603.54	0.00	38.06	32,657.23	0.00	2,134.34
PURCHASED SERVICES	300-399	2,242.85	0.00	0.00	2,900.67	0.00	256.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	29,924.20	0.00	19,999.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	400.00	0.00	0.00
TOTAL OTHER EXPENDITURES		215,274.30	0.00	250.70	125,593.84	0.00	25,275.67
TOTAL EXPENDITURES	1000-9899	3,944,517.32	3,179,599.24	3,567,849.70	3,571,484.01	2,807,695.03	3,312,311.27
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	44,211.29	49,365.75	72,833.00	41,888.22	89,043.01	38,645.33
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	44,211.29	49,365.75	72,833.00	41,888.22	89,043.01	38,645.33
TOTAL EXPEND & OTHER FUND USES	(NET)	3,988,728.61	3,228,964.99	3,640,682.70	3,613,372.23	2,896,738.04	3,350,956.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	8230
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,209,345.67	83,110.38	19,884.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	501,426.34	34,236.42	3,798.97	0.00	0.00	0.00
PURCHASED SERVICES	300-399	31,389.31	6,621.64	4,637.92	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	45,139.73	1,280,699.33	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	6,758.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,742,161.32	169,108.17	1,315,778.72	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	420,508.79	274,339.90	0.00	760,159.79	90,537.25	9,532.50
EMPLOYEE BENEFITS	200-299	167,030.80	100,587.31	0.00	302,950.53	29,590.28	734.00
PURCHASED SERVICES	300-399	6,536.53	4,223.67	0.00	223,285.03	136,564.27	11,600.87
MATERIALS & SUPPLIES	400-499	0.00	8,000.00	0.00	72,530.31	20,945.81	7,469.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	3,448.25	7,742.00	970.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		594,076.12	387,150.88	0.00	1,362,373.91	285,379.61	30,306.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,033.96	42,947.97	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	28,235.56	26,295.15	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	113,271.13	94,391.02	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,401.11	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		189,540.65	165,035.25	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, 2017

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,527,170.18	723,026.26	1,315,778.72	1,362,373.91	285,379.61	30,306.37
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	25,538.70	19,958.09	21,293.05	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	25,538.70	19,958.09	21,293.05	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,552,708.88	742,984.35	1,337,071.77	1,362,373.91	285,379.61	30,306.37

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	75,480.96	1,128,940.76	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,033.90	472,472.85	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	477,144.75	518,135.96	8,328.75	62,908.03	1,506.31	1,563.54
MATERIALS & SUPPLIES	400-499	26,537.96	561,147.98	0.00	24,114.17	45,721.30	0.00
CAPITAL OUTLAY	500-599	0.00	80,896.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	335.00	1,630.17	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		603,532.57	2,763,223.72	8,328.75	87,022.20	47,227.61	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	603,532.57	2,763,223.72	8,328.75	87,022.20	47,227.61	1,563.54
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)	603,532.57	2,763,223.72	8,328.75	87,022.20	47,227.61	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8610	8620	8630	8640	8650
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,096,341.24	84,310.67	1,084,405.61	525,528.48	86,015.08	165,786.31
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	117,573.75	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)	117,573.75	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,213,914.99	84,310.67	1,084,405.61	525,528.48	86,015.08	165,786.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	27,529,332.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,034,101.47
PURCHASED SERVICES	300-399	0.00	0.00	682,162.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,349,628.20
CAPITAL OUTLAY	500-599	0.00	0.00	6,758.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	40,601,982.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	8,781,671.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,429,693.94
PURCHASED SERVICES	300-399	0.00	0.00	478,701.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	110,377.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	14,724.58
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	12,815,169.11
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	2,043,012.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	997,340.67
PURCHASED SERVICES	300-399	0.00	0.00	3,245,488.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	664,316.06
CAPITAL OUTLAY	500-599	0.00	0.00	80,896.00
OTHER OBJECTS	600-977	0.00	0.00	27,802.67
TOTAL OPERATION & MAINTENANCE		0.00	0.00	7,058,855.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	2,585,785.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,837,573.15
PURCHASED SERVICES	300-399	0.00	0.00	110,201.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	636,272.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	55.00
TOTAL AUXILIARY SERVICES		0.00	0.00	5,169,887.56
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,108,911.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	385,502.33
PURCHASED SERVICES	300-399	4,741.00	0.00	284,502.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	95,443.95
CAPITAL OUTLAY	500-599	0.00	0.00	20,724.50
OTHER OBJECTS	600-997	0.00	0.00	55,702.44
TOTAL GENERAL ADMINISTRATIVE SERVICES		4,741.00	0.00	1,950,787.15
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	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2017

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	570,060.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	271,067.43
PURCHASED SERVICES	300-399	0.00	0.00	24,695.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	83,410.68
CAPITAL OUTLAY	500-599	0.00	0.00	26,463.00
OTHER OBJECTS	600-977	0.00	0.00	2,824.00
TOTAL OTHER EXPENDITURES		0.00	0.00	978,520.50
TOTAL EXPENDITURES	1000-9899	4,741.00	0.00	68,575,202.29
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	1,805,121.00	2,753,724.94
	9900-9999			
OTHER FUND USES	900-997	0.00	134.77	134.77
TOTAL OTHER FUND USES	(NET)	0.00	1,805,255.77	2,753,859.71
TOTAL EXPEND & OTHER FUND USES	(NET)	4,741.00	1,805,255.77	71,329,062.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	42,843.66	131,899.16	18,661.76	0.00	24,070.01
EMPLOYEE BENEFITS	200-299	0.00	30,881.48	57,156.02	9,209.01	0.00	19,650.07
PURCHASED SERVICES	300-399	0.00	11,633.00	15,361.63	0.00	0.00	11,013.88
MATERIALS & SUPPLIES	400-499	0.00	69,813.60	103,716.33	2,261.99	0.00	41,615.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,562.50	1,962.20	245.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	157,734.24	310,095.34	30,377.76	0.00	96,349.83
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	56,934.55	0.00	0.00	0.00	31,867.45
EMPLOYEE BENEFITS	200-299	0.00	20,344.72	0.00	0.00	0.00	10,877.51
PURCHASED SERVICES	300-399	0.00	20,144.10	81,366.75	2,354.78	105.75	6,790.94
MATERIALS & SUPPLIES	400-499	0.00	34,511.73	45,213.08	4,151.83	0.00	31,154.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,439.54	32,664.66	1,469.00	0.00	13,364.57
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	137,374.64	159,244.49	7,975.61	105.75	94,054.59
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	4,560.20	25,543.37	0.00	0.00	1,395.00
MATERIALS & SUPPLIES	400-499	0.00	6,884.66	16,874.92	0.00	0.00	8,759.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	17,270.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	11,444.86	59,688.29	0.00	0.00	10,154.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0015	0029	0125
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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	50,005.40	58,888.26	6,023.82	0.00	23,565.96
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	19.00
TOTAL OTHER EXPENDITURES		0.00	50,005.40	58,888.26	6,023.82	0.00	23,584.96
TOTAL EXPENDITURES	1000-9899	0.00	865,572.59	1,220,736.27	44,377.19	105.75	645,967.09
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	81,148.76	103,770.63	2,922.27	0.00	18,049.37
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	81,148.76	103,770.63	2,922.27	0.00	18,049.37
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	946,721.35	1,324,506.90	47,299.46	105.75	664,016.46

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	93,868.71	42,353.80	1,408.00	0.00	93,812.84	85,234.29
EMPLOYEE BENEFITS	200-299	35,945.38	17,897.09	1,072.29	0.00	36,861.35	34,788.14
PURCHASED SERVICES	300-399	5,127.25	14,365.06	5,691.31	12,100.00	7,536.45	10.95
MATERIALS & SUPPLIES	400-499	113,897.89	55,383.14	39,653.58	54,557.61	61,250.56	26,029.82
CAPITAL OUTLAY	500-599	0.00	7,972.06	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,090.00	4,551.00	0.00	87.40	5,786.48	0.00
TOTAL INSTRUCTIONAL SERVICES		252,929.23	142,522.15	47,825.18	66,745.01	205,247.68	146,063.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	34,784.52	33,313.02	0.00	73,505.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,323.97	11,214.22	0.00	26,298.98
PURCHASED SERVICES	300-399	48,637.60	56,680.48	25,701.93	20,864.85	63,214.52	17,083.86
MATERIALS & SUPPLIES	400-499	10,701.32	14,703.94	13,647.01	12,604.50	15,701.48	5,820.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	15,587.87	18,189.27	7,165.39	13,254.18	22,256.68	5,676.27
TOTAL INSTRUCTIONAL SUPPORT SERVICES		74,926.79	89,573.69	92,622.82	91,250.77	101,172.68	128,385.35
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	17,718.66	30,019.51	1,055.00	1,795.00	13,862.33	1,620.00
MATERIALS & SUPPLIES	400-499	21,409.20	10,967.88	2,055.34	5,967.16	4,508.31	46.60
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	100.00	0.00
TOTAL OPERATION & MAINTENANCE		39,127.86	40,987.39	3,110.34	7,762.16	18,470.64	1,666.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,223.92	0.00	0.00	4,275.00	1,934.15	0.00
EMPLOYEE BENEFITS	200-299	471.97	0.00	0.00	802.80	404.89	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	28,269.82	1,125.14	33,486.93	43,684.25	7,594.02	5,513.26
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		30,965.71	1,125.14	33,486.93	48,762.05	9,933.06	5,513.26
TOTAL EXPENDITURES	1000-9899	722,197.22	595,032.39	541,157.54	649,316.08	667,801.82	549,835.62
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	8,966.88	9,201.28	13,358.75	6,940.78	47,828.72	7,747.14
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	8,966.88	9,201.28	13,358.75	6,940.78	47,828.72	7,747.14
TOTAL EXPEND. & OTHER FUND USES	(NET)	731,164.10	604,233.67	554,516.29	656,256.86	715,630.54	557,582.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	165,198.70	264,552.91	158,167.58	109,396.46	16,896.00
EMPLOYEE BENEFITS	200-299	0.00	69,109.80	100,100.56	87,163.21	50,046.61	12,930.38
PURCHASED SERVICES	300-399	1,102.00	5,555.29	5,291.91	0.00	5,245.00	5,320.00
MATERIALS & SUPPLIES	400-499	76,799.57	33,978.06	106,567.36	81,962.54	44,995.22	51,189.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,283.08	4,596.00	862.35	479.00	0.00
TOTAL INSTRUCTIONAL SERVICES		77,901.57	276,124.93	481,108.74	328,155.68	210,162.29	86,336.27
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	31,946.52	0.00	0.00	32,064.77	0.00	31,946.52
EMPLOYEE BENEFITS	200-299	10,898.78	0.00	0.00	10,965.50	0.00	10,883.87
PURCHASED SERVICES	300-399	18,518.09	58,006.21	62,220.57	27,755.31	62,617.52	17,357.28
MATERIALS & SUPPLIES	400-499	13,864.69	19,497.77	27,644.16	15,212.76	25,311.61	11,956.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,761.89	15,773.82	16,068.16	8,620.49	17,582.25	6,587.64
TOTAL INSTRUCTIONAL SUPPORT SERVICES		82,989.97	93,277.80	105,932.89	94,618.83	105,511.38	78,731.64
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	4,014.00	15,137.20	11,334.98	899.66	27,175.24	6,376.75
MATERIALS & SUPPLIES	400-499	2,677.50	5,726.17	1,104.70	321.19	3,514.76	3,793.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,691.50	20,863.37	12,439.68	1,220.85	30,690.00	10,169.87

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	23,855.68	2,144.13	11,091.30	3,612.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,834.31	419.06	2,147.02	674.33	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,896.51	5,515.19	3,541.78	23,141.27	0.00	35,982.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	10.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		66,596.50	8,078.38	16,780.10	27,428.10	0.00	35,982.42
TOTAL EXPENDITURES	1000-9899	783,280.05	775,386.32	1,000,387.20	1,137,025.02	619,985.72	557,713.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	27,131.37	20,657.03	25,332.79	5,212.55	29,359.46	26,337.72
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	27,131.37	20,657.03	25,332.79	5,212.55	29,359.46	26,337.72
TOTAL EXPEND. & OTHER FUND USES	(NET)	810,411.42	796,043.35	1,025,719.99	1,142,237.57	649,345.18	584,051.24

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	94,746.96	0.00	506,762.67	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	36,485.53	0.00	183,670.29	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,960.00	99,127.25	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	51,085.38	45,176.90	226,693.66	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	10,095.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	869.50	400.00	8,679.16	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		183,187.37	50,536.90	1,035,028.03	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,025.00	0.00	0.00	162,402.64	114,013.46	0.00
EMPLOYEE BENEFITS	200-299	370.25	0.00	0.00	65,980.79	37,788.62	0.00
PURCHASED SERVICES	300-399	14,491.98	3,626.73	0.00	64,421.41	253,178.58	0.00
MATERIALS & SUPPLIES	400-499	7,816.23	30,562.27	0.00	20,038.28	21,980.99	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,830.52	2,788.00	0.00	2,510.00	39,921.92	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		27,533.98	36,977.00	0.00	315,353.12	466,883.57	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	6,409.94	2,617.28	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,486.19	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		7,896.13	2,617.28	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, 2017

EXHIBIT A-II-II-B-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	8410
AUXILIARY SERVICES	4000-4999						402.75
PERSONAL SERVICES	010-199	82,982.75	0.00	0.00	0.00	0.00	73.77
EMPLOYEE BENEFITS	200-299	53,518.68	0.00	0.00	0.00	0.00	729.60
PURCHASED SERVICES	300-399	11,834.33	2,089.20	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	94,631.52	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	19,281.47	0.00	0.00	0.00	0.00	1,206.12
TOTAL AUXILIARY SERVICES		262,248.75	2,089.20	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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	4,327.97	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	1,042.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	5,369.97	0.00	0.00	0.00	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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	
DEBT SERVICE	8000-8999						0.00
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0220	6010	8110	8210	8220	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	12,526.44	1,925.56	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	100.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		12,626.44	1,925.56	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	493,492.67	99,515.91	1,035,028.03	315,353.12	466,883.57	1,206.12
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	14,791.94	9,142.71	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)	14,791.94	9,142.71	0.00	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	508,284.61	108,658.62	1,035,028.03	315,353.12	466,883.57	1,206.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				9300	TOTAL (Memo Only)
		8420	8620	8630	8690		
EXPENDITURES	1000-9899						1,849,873.51
INSTRUCTIONAL SERVICES	1000-1999					0.00	782,967.21
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	209,440.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,286,628.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	18,067.06
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	37,453.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	4,184,431.40
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES							
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				0.00	0.00	604,803.97
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	216,947.21
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	925,139.24
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	382,094.82
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	255,512.12
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	2,384,497.36
TOTAL INSTRUCTIONAL SUPPORT SERVICES							
OPERATION & MAINTENANCE	3000-3999				0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	171,534.12
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	96,097.15
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	17,370.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	285,001.27
TOTAL OPERATION & MAINTENANCE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				9300	TOTAL
		8420	8620	8630	8690		(Memo Only)
AUXILIARY SERVICES	4000-4999					0.00	1,615,632.27
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,191,195.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	335,720.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,751,043.96
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	196,971.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	399,786.71
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	6,490,350.72
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999					0.00	100,141.24
PERSONAL SERVICES	010-199	0.00	84,516.34	15,624.90	0.00	0.00	33,877.13
EMPLOYEE BENEFITS	200-299	0.00	28,034.29	5,842.84	0.00	0.00	12,593.16
PURCHASED SERVICES	300-399	0.00	5,822.79	2,442.40	0.00	0.00	1,921.01
MATERIALS & SUPPLIES	400-499	0.00	1,921.01	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	23,028.90
OTHER OBJECTS	600-997	0.00	2,279.00	0.00	19,707.90	0.00	171,561.44
TOTAL GENERAL ADMINISTRATIVE SERVICES			122,573.43	23,910.14	19,707.90		
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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							
DEBT SERVICE	8000-8999					0.00	0.00
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-II-II-C-5	
		8420	8620	8630	8690	9300	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899					2,431.25	51,567.93
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	366.44	13,120.82
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	375,686.03
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	2,982.00	3,111.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	5,779.69	443,485.78
TOTAL OTHER EXPENDITURES						5,779.69	13,959,327.97
TOTAL EXPENDITURES	1000-9899	0.00	122,573.43	23,910.14	19,707.90		
OTHER FUND USES							
TRANSFERS OUT	9910					0.00	457,900.15
	920-929	0.00	0.00	0.00	0.00		
	9900-9999					0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	457,900.15
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00		
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	122,573.43	23,910.14	19,707.90	5,779.69	14,417,228.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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			0.00
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			0.00
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			0.00
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, 2017

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	(Memo Only)
AUXILIARY SERVICES	4000-4999	0.00	0.00	0.00
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				
GENERAL ADMINISTRATIVE SERVICES	6000-6999	0.00	0.00	0.00
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				
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	0.00	0.00	0.00
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				
DEBT SERVICE	8000-8999	0.00	1,130,000.00	1,130,000.00
PRINCIPAL	931-931	0.00	2,191,197.22	2,191,197.22
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	3,321,197.22	3,321,197.22
TOTAL DEBT SERVICE				

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (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				
TOTAL EXPENDITURES	1000-9899	0.00	3,321.197.22	3,321.197.22
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	0.00	0.00
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	3,321.197.22	3,321.197.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,375,015.78	3,042,463.60	499,307.71	35,115.92	1,453,207.15
EMPLOYEE BENEFITS	200-299	0.00	972,957.10	1,239,843.70	212,747.22	18,061.97	581,385.70
PURCHASED SERVICES	300-399	0.00	89,218.11	85,333.70	2,168.87	2,045.94	45,615.26
MATERIALS & SUPPLIES	400-499	0.00	78,651.44	122,843.03	6,423.04	11,797.87	43,318.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,860.00	6,701.51	245.00	0.00	3,496.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,518,702.43	4,497,185.54	720,891.84	67,021.70	2,127,022.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	607,453.25	779,185.74	119,929.22	180,576.00	448,648.41
EMPLOYEE BENEFITS	200-299	0.00	241,193.31	293,271.38	45,980.84	56,785.20	180,543.01
PURCHASED SERVICES	300-399	0.00	28,152.63	106,787.93	3,125.15	552.28	12,838.63
MATERIALS & SUPPLIES	400-499	0.00	46,087.31	115,411.17	5,878.24	1,054.63	43,925.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	32,504.82	47,325.20	1,749.00	0.00	24,684.07
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	955,391.32	1,341,981.42	176,662.45	238,968.11	710,639.28
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	59,908.69	65,473.10	1,379.50	0.00	42,853.68
EMPLOYEE BENEFITS	200-299	0.00	39,590.68	40,096.30	1,066.70	0.00	26,132.29
PURCHASED SERVICES	300-399	0.00	114,598.82	265,135.68	1,250.38	0.00	86,449.29
MATERIALS & SUPPLIES	400-499	0.00	6,884.66	17,033.84	0.00	0.00	8,759.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	43,107.50	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	220,982.85	430,846.42	3,696.58	0.00	164,194.71

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0005	0010	0015	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	109,877.53	0.00	0.00	0.00	81,213.35
EMPLOYEE BENEFITS	200-299	0.00	49,545.42	0.00	0.00	0.00	34,813.49
PURCHASED SERVICES	300-399	0.00	4,844.67	0.00	0.00	0.00	3,743.85
MATERIALS & SUPPLIES	400-499	0.00	71,495.29	135,989.33	6,069.68	0.00	24,365.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,546.63	8,780.86	315.39	0.00	48.99
TOTAL OTHER EXPENDITURES		0.00	237,309.54	144,770.19	6,385.07	0.00	144,185.50
TOTAL EXPENDITURES	1000-9899	0.00	5,448,571.95	7,059,169.72	10,931,646.93	305,989.81	3,571,831.36
OTHER FUND USES							
TRANSFERS OUT	9910 920-929		135,930.00	214,688.52	5,757.26	0.00	51,245.33
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	135,930.00	214,688.52	5,757.26	0.00	51,245.33
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,584,501.95	7,273,858.24	10,937,404.19	305,989.81	3,623,076.69

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-2

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,457,021.93	1,591,274.82	1,680,243.68	1,575,705.29	1,393,338.90	1,009,672.74
EMPLOYEE BENEFITS	200-299	564,092.05	618,576.25	664,502.37	670,850.77	541,972.13	439,044.72
PURCHASED SERVICES	300-399	34,084.52	46,533.36	44,259.77	60,226.93	34,392.58	25,052.57
MATERIALS & SUPPLIES	400-499	135,774.83	81,643.78	43,675.85	61,255.09	73,595.31	27,683.35
CAPITAL OUTLAY	500-599	0.00	7,972.06	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,090.00	7,853.00	11,158.96	8,579.30	6,119.48	5,200.77
TOTAL INSTRUCTIONAL SERVICES		2,195,063.33	2,353,853.27	2,443,840.63	2,376,617.38	2,049,418.40	1,506,654.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	424,620.85	410,621.59	410,271.00	569,508.64	438,623.27	449,404.23
EMPLOYEE BENEFITS	200-299	171,770.71	160,461.53	164,504.38	217,279.92	169,005.00	176,313.98
PURCHASED SERVICES	300-399	95,090.47	72,936.50	30,827.96	23,842.70	85,694.50	21,515.62
MATERIALS & SUPPLIES	400-499	93,609.74	84,415.08	22,121.22	22,818.05	65,469.93	6,341.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	48,424.01	45,250.39	7,667.16	15,463.57	32,147.21	18,967.27
TOTAL INSTRUCTIONAL SUPPORT SERVICES		833,515.78	773,685.09	635,391.72	848,912.88	790,939.91	672,542.53
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	43,825.48	55,986.36	56,073.00	54,945.24	49,396.04	43,869.65
EMPLOYEE BENEFITS	200-299	27,751.50	29,352.33	28,655.46	34,622.58	28,226.98	26,704.87
PURCHASED SERVICES	300-399	190,026.55	200,699.24	132,597.67	94,745.53	208,486.77	77,442.42
MATERIALS & SUPPLIES	400-499	24,655.20	12,124.45	2,055.34	6,009.90	5,125.29	4,331.22
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	100.00	0.00
TOTAL OPERATION & MAINTENANCE		286,258.73	298,162.38	219,381.47	190,323.25	291,335.08	152,348.16

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,223.92	0.00	53,698.43	117,308.25	1,934.15	0.00
EMPLOYEE BENEFITS	200-299	471.97	0.00	27,752.63	61,325.52	404.89	0.00
PURCHASED SERVICES	300-399	0.00	0.00	4,901.84	5,805.31	0.00	0.00
MATERIALS & SUPPLIES	400-499	48,667.45	24,776.73	38,467.00	56,010.24	25,381.83	9,565.76
CAPITAL OUTLAY	500-599	0.00	0.00	26,463.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	3,429.29	4,872.49	765.06	7,280.15	4,128.23	1,262.48
TOTAL OTHER EXPENDITURES		54,792.63	29,649.22	152,047.96	247,729.47	31,849.10	10,828.24
TOTAL EXPENDITURES	1000-9899	4,881,304.51	4,669,798.18	3,817,952.00	4,102,474.90	6,068,005.23	2,612,551.65
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	83,507.03	66,800.84	49,460.77	46,355.62	108,014.41	32,329.64
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 83,507.03	0.00 66,800.84	0.00 49,460.77	0.00 46,355.62	0.00 108,014.41	0.00 32,329.64
TOTAL EXPEND & OTHER FUND USES	(NET)	4,964,811.54	4,736,599.02	3,867,412.77	4,148,830.52	6,176,019.64	2,644,881.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-3

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	2,117,996.81	1,761,370.07	2,118,987.50	1,960,307.84	1,596,999.62	1,797,326.17
EMPLOYEE BENEFITS	200-299	863,846.10	680,003.14	838,940.78	822,466.50	599,651.77	728,508.86
PURCHASED SERVICES	300-399	47,893.08	60,099.84	45,206.44	48,616.94	40,797.03	43,064.04
MATERIALS & SUPPLIES	400-499	82,457.08	43,168.61	352,787.81	83,981.09	49,716.44	56,089.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,726.00	2,838.08	4,716.00	22,106.27	538.00	2,132.00
TOTAL INSTRUCTIONAL SERVICES		3,119,919.07	2,547,479.74	3,360,638.53	2,937,478.64	2,287,702.86	2,627,120.13
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	425,899.73	512,095.54	441,730.85	499,952.58	378,789.14	455,645.79
EMPLOYEE BENEFITS	200-299	168,040.67	193,484.03	171,661.89	200,277.51	149,558.84	181,476.37
PURCHASED SERVICES	300-399	21,134.56	132,712.86	81,933.64	34,949.35	102,739.00	23,029.36
MATERIALS & SUPPLIES	400-499	23,424.63	103,617.73	118,041.83	23,639.65	167,432.85	15,418.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,761.89	46,314.49	25,236.91	8,928.99	55,956.43	8,337.14
TOTAL INSTRUCTIONAL SUPPORT SERVICES		646,261.48	988,224.65	838,605.12	767,748.08	854,476.26	683,907.35
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	42,375.84	46,322.21	56,724.31	49,257.50	47,947.06	31,270.96
EMPLOYEE BENEFITS	200-299	28,971.02	28,030.72	29,795.26	28,606.91	28,302.54	20,397.07
PURCHASED SERVICES	300-399	78,262.21	177,581.66	231,043.48	114,682.31	193,838.45	110,119.77
MATERIALS & SUPPLIES	400-499	2,677.50	15,143.24	1,748.84	321.19	5,168.76	3,793.12
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		152,286.57	267,077.83	319,311.89	192,867.91	275,256.81	165,580.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	173,283.59	2,144.13	11,303.94	63,324.24	0.00	2,885.24
EMPLOYEE BENEFITS	200-299	71,437.85	419.06	2,185.08	33,331.56	0.00	2,134.34
PURCHASED SERVICES	300-399	2,242.85	0.00	0.00	2,900.67	0.00	256.11
MATERIALS & SUPPLIES	400-499	35,366.51	86,347.48	38,250.81	53,837.40	50,656.06	65,765.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	3,357.60	99.50	1,784.51	2,342.84	2,030.00	7,986.19
TOTAL OTHER EXPENDITURES		285,688.40	89,010.17	53,524.34	155,736.71	52,686.06	79,026.91
TOTAL EXPENDITURES	1000-9899	4,756,580.65	5,595,870.86	8,231,745.48	4,747,774.86	4,758,274.61	3,903,503.47
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	73,657.75	85,420.60	108,628.88	49,651.91	135,289.62	68,680.97
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	73,657.75	85,420.60	108,628.88	49,651.91	135,289.62	68,680.97
TOTAL EXPEND & OTHER FUND USES	(NET)	4,830,238.40	5,681,291.46	8,340,374.36	4,797,426.77	4,893,564.23	3,972,184.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-4

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	8230
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,304,092.63	83,110.38	526,647.17	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	537,911.87	34,236.42	187,469.26	0.00	0.00	0.00
PURCHASED SERVICES	300-399	31,389.31	11,581.64	103,765.17	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	57,997.51	93,261.75	1,507,392.99	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	16,853.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,527.50	4,765.29	8,679.16	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,932,918.82	226,955.48	2,350,806.75	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	422,533.79	274,339.90	0.00	922,562.43	204,550.71	9,532.50
EMPLOYEE BENEFITS	200-299	167,401.05	100,587.31	0.00	368,931.32	67,378.90	734.00
PURCHASED SERVICES	300-399	21,207.92	13,028.13	0.00	288,760.59	389,742.85	11,600.87
MATERIALS & SUPPLIES	400-499	18,580.98	47,615.93	0.00	93,172.54	42,926.80	7,469.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,560.52	19,343.16	0.00	7,322.61	47,663.92	970.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		634,284.26	454,914.43	0.00	1,680,749.49	752,263.18	30,306.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,033.96	42,947.97	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	28,235.56	26,295.15	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	119,681.07	97,008.30	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,486.19	1,401.11	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		197,436.78	167,652.53	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					8220	8230
		0220	6010	8110	8210			
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	14,206.77	9,630.82	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	1,625.75	535.10	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		15,832.52	10,165.92	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,045,804.38	1,194,546.04	2,350,806.75	1,680,749.49	752,263.18		30,306.37
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	43,401.75	30,344.05	21,293.05	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	43,401.75	30,344.05	21,293.05	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,089,206.13	1,224,890.09	2,372,099.80	1,680,749.49	752,263.18		30,306.37

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8310	8320	8330	8340	8350	8390
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	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	75,480.96	1,128,940.76	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,033.90	472,472.85	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	477,144.75	602,620.19	8,328.75	62,908.03	1,506.31	1,563.54
MATERIALS & SUPPLIES	400-499	26,537.96	679,372.30	0.00	24,114.17	45,721.30	0.00
CAPITAL OUTLAY	500-599	0.00	80,896.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	335.00	1,630.17	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		603,532.57	2,965,932.27	8,328.75	87,022.20	47,227.61	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-B-5

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8310	8320	8330	8340	8350	8390
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							
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							
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	386,179.99	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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8310	8320	8330	8340	8350	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	603,532.57	3,352,112.26	8,328.75	87,022.20	47,227.61	1,563.54
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	603,532.57	3,352,112.26	8,328.75	87,022.20	47,227.61	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8600	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	0.00	0.00	0.00	0.00	15.023.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	15.023.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8600	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	173,094.76	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	173,094.76	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,097,547.36	0.00	173,094.76	84,525.02	1,223,649.85	551,051.12
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	117,573.75	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	117,573.75	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,215,121.11	0.00	173,094.76	84,525.02	1,223,649.85	551,051.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-B-7

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8640	8650	8690	9200	9300	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	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	15,087.04	160,547.94	4,741.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	70,928.04	3,883.37	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	1,355.00	19,707.90	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		86,015.08	165,786.31	24,448.90	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	1,245,801.94	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	2,192,969.03	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	3,438,770.97	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8640	8650	8690	9200	9300	9700
OTHER EXPENDITURES	9000-9899					2,431.25	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	366.44	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	2,982.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	5,779.69	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES	1000-9899	86,015.08	165,786.31	24,448.90	3,438,770.97	5,779.69	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	690,000.02	0.00	1,805,121.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	690,000.02	0.00	1,805,121.00
TOTAL EXPEND & OTHER FUND USES	(NET)	86,015.08	165,786.31	24,448.90	4,128,770.99	5,779.69	1,805,121.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	29,379,205.71
EMPLOYEE BENEFITS	200-299	11,817,068.68
PURCHASED SERVICES	300-399	901,345.10
MATERIALS & SUPPLIES	400-499	3,013,514.35
CAPITAL OUTLAY	500-599	24,825.06
OTHER OBJECTS	600-997	111,332.32
TOTAL INSTRUCTIONAL SERVICES		45,247,291.22
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	9,386,475.16
EMPLOYEE BENEFITS	200-299	3,646,641.15
PURCHASED SERVICES	300-399	1,602,203.50
MATERIALS & SUPPLIES	400-499	1,168,472.59
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	506,578.76
TOTAL INSTRUCTIONAL SUPPORT SERVICES		16,310,371.16
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	2,043,012.27
EMPLOYEE BENEFITS	200-299	997,340.67
PURCHASED SERVICES	300-399	3,662,744.17
MATERIALS & SUPPLIES	400-499	894,465.03
CAPITAL OUTLAY	500-599	80,896.00
OTHER OBJECTS	600-977	45,172.67
TOTAL OPERATION & MAINTENANCE		7,723,630.81

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	4,201,417.62
EMPLOYEE BENEFITS	200-299	3,028,768.96
PURCHASED SERVICES	300-399	493,153.60
MATERIALS & SUPPLIES	400-499	3,387,316.23
CAPITAL OUTLAY	500-599	196,971.00
OTHER OBJECTS	600-997	399,841.71
TOTAL AUXILIARY SERVICES		11,707,469.12
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,209,052.49
EMPLOYEE BENEFITS	200-299	419,379.46
PURCHASED SERVICES	300-399	297,095.84
MATERIALS & SUPPLIES	400-499	98,402.12
CAPITAL OUTLAY	500-599	20,724.50
OTHER OBJECTS	600-997	81,168.84
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,125,823.25
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	20,934,529.44
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		20,934,529.44
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	1,245,801.94
INTEREST	932-932	2,192,969.03
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		3,438,770.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	621,628.02
EMPLOYEE BENEFITS	200-299	284,188.25
PURCHASED SERVICES	300-399	24,695.30
MATERIALS & SUPPLIES	400-499	794,850.01
CAPITAL OUTLAY	500-599	26,463.00
OTHER OBJECTS	600-977	228,267.82
TOTAL OTHER EXPENDITURES		1,980,092.40
TOTAL EXPENDITURES	1000-9899	109,467,978.37
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	4,023,152.77
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	4,023,152.77
TOTAL EXPEND & OTHER FUND USES	(NET)	113,491,131.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-V-A-
1

FUND TYPE DESCRIPTION - COST CENTER <hr style="border-top: 1px dashed black;"/>	ACCT # <hr style="border-top: 1px dashed black;"/>	PROPRIETARY - ENTERPRISE (Memo Only) <hr style="border-top: 1px dashed black;"/>
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VI-A-
1

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	PROPRIETARY - ENTERPRISE (Memo Only)
-----	-----	-----
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	920-929	0.00
	(NET)	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VII-A

1

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	PROPRIETARY - ENTERPRISE (Memo Only)
-----	-----	-----
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	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, 2017

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0000	0005	0010	0015	0125	0130
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	250.00	0.00	0.00	360.00
MATERIALS & SUPPLIES	400-499	0.00	8,837.84	16,691.11	4,161.05	1,702.55	20,230.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	297.50	4,739.31	0.00	3,496.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	9,135.34	21,680.42	4,161.05	5,198.55	20,590.95
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	186.40	13,831.96	0.00	1,430.00	37,142.15
MATERIALS & SUPPLIES	400-499	0.00	11,575.58	70,009.09	1,002.34	12,582.04	82,908.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	27,065.28	14,660.54	280.00	11,319.50	32,836.14
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	38,827.26	98,501.59	1,282.34	25,331.54	152,886.71
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	600.00	0.00	0.00	1,250.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,896.00
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	600.00	0.00	0.00	4,146.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0000	0005	0010	0015	0125	0130
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	1,489.91	77,101.07	45.86	799.86	20,397.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,546.63	8,780.86	315.39	29.99	3,429.29
TOTAL OTHER EXPENDITURES		0.00	3,036.54	85,881.93	361.25	829.85	23,826.92
TOTAL EXPENDITURES	1000-9899	0.00	55,411.79	209,282.85	5,831.04	34,620.73	203,195.03
OTHER FUND USES							
TRANSFERS OUT	9910 920-929		2,966.01	26,575.16	1,834.99	1,893.38	8,840.45
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	2,966.01	26,575.16	1,834.99	1,893.38	8,840.45
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	58,377.80	235,858.01	7,666.03	36,514.11	212,035.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
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	325.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	24,681.49	4,022.27	6,697.48	10,992.99	1,653.53	5,657.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,302.00	11,158.96	8,491.90	333.00	5,200.77	7,726.00
TOTAL INSTRUCTIONAL SERVICES		27,983.49	15,506.23	15,189.38	11,325.99	6,854.30	13,383.51
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	8,376.81	0.00	354.13	14,730.27	387.01	622.88
MATERIALS & SUPPLIES	400-499	69,711.14	8,474.21	10,213.55	49,768.45	520.71	9,559.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	27,061.12	501.77	163.84	9,371.75	13,291.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		105,149.07	8,975.98	10,731.52	73,870.47	14,198.72	10,182.82
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	274.80	0.00	0.00	400.00	100.00	0.00
MATERIALS & SUPPLIES	400-499	1,156.57	0.00	42.74	616.98	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		1,431.37	0.00	42.74	1,016.98	100.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					0165	0175
		0135	0140	0150	0160			
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	23,651.59	0.00	3,819.54	17,787.81	4,052.50	470.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,872.49	85.06	5,536.15	4,128.23	1,262.48	3,347.60	3,817.60
TOTAL OTHER EXPENDITURES		28,524.08	85.06	9,355.69	21,916.04	5,314.98		
TOTAL EXPENDITURES	1000-9899	165,675.23	26,007.19	37,284.35	111,054.16	27,300.80	28,783.28	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	8,959.30	4,305.54	4,111.12	3,685.89	2,729.25	2,315.09	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	8,959.30	4,305.54	4,111.12	3,685.89	2,729.25	2,315.09	
TOTAL EXPEND & OTHER FUND USES	(NET)	174,634.53	30,312.73	41,395.47	114,740.05	30,030.05	31,098.37	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-A-3

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,856.94	2,950.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,969.38	10,692.85	2,018.55	3,589.77	4,899.17	6,912.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	555.00	120.00	21,243.92	59.00	2,132.00	658.00
TOTAL INSTRUCTIONAL SERVICES		14,381.32	13,762.85	23,262.47	3,648.77	7,031.17	7,570.13
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	69,398.86	11,757.57	0.00	30,600.51	3,132.77	179.41
MATERIALS & SUPPLIES	400-499	84,119.96	88,101.67	8,426.89	142,121.24	3,462.36	10,764.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	30,540.67	9,168.75	308.50	38,374.18	1,749.50	1,730.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		184,059.49	109,027.99	8,735.39	211,095.93	8,344.63	12,674.16
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,721.33	0.00	0.00	1,342.20	300.00	0.00
MATERIALS & SUPPLIES	400-499	9,417.07	44.14	0.00	1,654.00	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		14,138.40	44.14	0.00	2,996.20	300.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0180	0200	0205	0210	0215	0220
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	80,832.29	34,709.03	771.93	50,656.06	9,782.63	1,680.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	99.50	1,784.51	1,942.84	2,030.00	7,986.19	1,525.75
TOTAL OTHER EXPENDITURES		80,931.79	36,493.54	2,714.77	52,686.06	17,768.82	3,206.08
TOTAL EXPENDITURES	1000-9899	299,422.80	161,733.16	39,265.83	276,172.75	33,478.68	25,141.53
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	15,397.82	10,463.09	2,551.14	16,887.15	3,697.92	3,071.11
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	15,397.82	10,463.09	2,551.14	16,887.15	3,697.92	3,071.11
TOTAL EXPEND & OTHER FUND USES	(NET)	314,820.62	172,196.25	41,816.97	293,059.90	37,176.60	28,212.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					(Memo Only)
		6010	8210	8610	8620		
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	9,741.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	144,355.74
MATERIALS & SUPPLIES	400-499	2,945.12	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	73,878.65
OTHER OBJECTS	600-997	4,365.29	0.00	0.00	0.00	0.00	227,976.33
TOTAL INSTRUCTIONAL SERVICES		7,310.41	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	198,362.61
PURCHASED SERVICES	300-399	5,177.73	1,054.15	0.00	0.00	0.00	672,979.95
MATERIALS & SUPPLIES	400-499	9,053.66	603.95	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	236,342.06
OTHER OBJECTS	600-997	16,555.16	1,364.36	0.00	0.00	0.00	1,107,684.62
TOTAL INSTRUCTIONAL SUPPORT SERVICES		30,786.55	3,022.46	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	8,988.33
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	15,827.50
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	24,815.83
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				
		6010	8210	8610	8620	(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	3,678.00	0.00	0.00	0.00	47,230.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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		3,678.00	0.00	0.00	0.00	47,230.84
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	214.35	822.81	1,037.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	825.00	825.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	214.35	1,647.81	1,862.16
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
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				
		6010	8210	8610	8620	(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	7,705.26	0.00	0.00	0.00	335,753.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	535.10	0.00	0.00	0.00	49,238.06
TOTAL OTHER EXPENDITURES		8,240.36	0.00	0.00	0.00	384,991.36
TOTAL EXPENDITURES	1000-9899	50,015.32	3,022.46	214.35	1,647.81	1,794,561.14
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	1,243.25	0.00	0.00	0.00	121,527.66
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	1,243.25	0.00	0.00	0.00	121,527.66
TOTAL EXPEND & OTHER FUND USES	(NET)	51,258.57	3,022.46	214.35	1,647.81	1,916,088.80

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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	2,832,962.55	14,356,872.31	13,013,046.42	774,078.58	76,010.65	3,899.28
OTHER FUND USES							
TRANSFERS OUT	9910						
920-929	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,832,962.55	14,356,872.31	13,013,046.42	774,078.58	76,010.65	3,899.28

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	296,613.23	2,335,772.09	1,981,228.74	327,807.76	1,598,742.38	80,870.84
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)	296,613.23	2,335,772.09	1,981,228.74	327,807.76	1,598,742.38	80,870.84

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	438,110.70	1,281,535.23	17,184.50	156,826.54	102,390.07
EMPLOYEE BENEFITS	200-299	0.00	170,267.33	484,468.03	3,270.85	29,272.16	19,436.61
PURCHASED SERVICES	300-399	0.00	13,842.50	30,299.01	0.00	3,250.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	12,466.96	107,094.28	18,750.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	6,758.00	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	634,687.49	1,910,154.55	39,205.35	189,348.70	121,826.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	122,166.00	0.00	4,712.00	0.00	1,350.64	4,489.60
EMPLOYEE BENEFITS	200-299	42,725.64	0.00	921.28	0.00	221.93	859.62
PURCHASED SERVICES	300-399	31.03	0.00	4,807.47	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	8,000.00	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		164,922.67	0.00	18,440.75	0.00	1,572.57	5,349.22
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	42,947.97	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,295.15	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	93,526.66	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,401.11	0.00	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	164,170.89	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, 2017

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	164,922.67	634,687.49	2,286,108.85	39,205.35	190,921.27	127,175.90
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)	164,922.67	634,687.49	2,286,108.85	39,205.35	190,921.27	127,175.90

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4501	4502	4503	4504	4505	4506
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							
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							
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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4501	4502	4503	4504	4505	4506
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	77,777.71	158,079.16	277,315.55	29,569.26	11,868.93	68,589.70
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)	77,777.71	158,079.16	277,315.55	29,569.26	11,868.93	68,589.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4508	4509	4510	4600	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	303,226.95	216,599.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	158,743.95	102,713.29
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	17,774.91	6,920.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	83,410.68	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	26,463.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	2,824.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	592,443.49	326,232.68
TOTAL EXPENDITURES	1000-9899	73,928.48	39,283.30	133,067.47	5,782.44	592,443.49	326,232.68
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES (NET)		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)		73,928.48	39,283.30	133,067.47	5,782.44	592,443.49	326,232.68

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-B-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4800	8110	8210	8220	8230	8310
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							
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							
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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4800	8110	8210	8220	8230	8310
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	50,234.14	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,610.19	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		59,844.33	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	59,844.33	1,023,394.46	4,099,695.59	2,472,691.22	5,030,658.65	603,532.57
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)	59,844.33	1,023,394.46	4,099,695.59	2,472,691.22	5,030,658.65	603,532.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,915,671.94	8,911.40	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	945,293.67	1,717.95	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,562,550.21	46,288.75	62,908.03	1,506.31	1,563.54	0.00
MATERIALS & SUPPLIES	400-499	565,132.98	1,408.54	24,114.17	45,721.30	0.00	0.00
CAPITAL OUTLAY	500-599	80,896.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	27,467.67	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,097,012.47	58,326.64	87,022.20	47,227.61	1,563.54	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,097,012.47	58,326.64	87,022.20	47,227.61	1,563.54	4,247,377.11
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)	6,097,012.47	58,326.64	87,022.20	47,227.61	1,563.54	4,247,377.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8420	8610	8620	8630	8640	8650
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	0.00	84,310.67	965,609.83	525,528.48	86,015.08	165,786.31
OTHER FUND USES							
TRANSFERS OUT	9910						
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	84,310.67	965,609.83	525,528.48	86,015.08	165,786.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-A-9

GOVERNMENTAL - GENERAL
 (Memo Only)

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	(Memo Only)
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	27,529,332.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	11,034,101.47
PURCHASED SERVICES	300-399	0.00	0.00	0.00	682,162.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,349,628.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,758.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	40,601,982.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,781,671.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,429,693.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	478,701.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	110,377.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	14,724.58
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,815,169.11
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,043,012.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	997,340.67
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,245,488.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	664,316.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	80,896.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	27,802.67
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	7,058,855.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,585,785.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,837,573.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	110,201.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	636,272.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	55.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,169,887.56
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,108,911.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	385,502.33
PURCHASED SERVICES	300-399	4,741.00	0.00	0.00	284,502.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	95,443.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	20,724.50
OTHER OBJECTS	600-997	0.00	0.00	0.00	55,702.44
TOTAL GENERAL ADMINISTRATIVE SERVICES		4,741.00	0.00	0.00	1,950,787.15
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 PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	570,060.09
PERSONAL SERVICES	010-199	0.00	0.00	0.00	271,067.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	24,695.30
PURCHASED SERVICES	300-399	0.00	0.00	0.00	83,410.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	26,463.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	2,824.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	978,520.50
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	4,741.00	0.00	0.00	68,575,202.29
OTHER FUND USES					
9910 TRANSFERS OUT	920-929	0.00	0.00	2,753,724.94	2,753,724.94
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	2,753,724.94	2,753,724.94
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,741.00	0.00	2,753,724.94	71,328,927.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1900	2300
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							
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							
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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1900	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							
TOTAL EXPENDITURES	1000-9899	2,097.87	848,978.11	429,148.46	8,870.16	25.00	601,650.67
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	2,097.87	848,978.11	429,148.46	8,870.16	25.00	601,650.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-2

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							
TOTAL EXPENDITURES	1000-9899	1,366,601.56	4,039.70	349,287.59	5,106.00	7,611.58	32,698.33
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	1,366,601.56	4,039.70	349,287.59	5,106.00	7,611.58	32,698.33

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4400	4500	4501	4502	4503
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	5,457.36	0.00	12,362.44	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	72,627.76	0.00	192,772.25	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	10,095.00	0.00	7,972.06	0.00	0.00	0.00
OTHER OBJECTS	600-997	400.00	0.00	4,645.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		88,580.12	0.00	217,751.75	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	17,070.46	0.00	266,501.42	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	26,763.34	0.00	68,303.37	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,570.00	0.00	80,227.84	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		52,403.80	0.00	415,032.63	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	1,330.83	0.00	94,341.06	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	39.99	0.00	23,975.27	0.00	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		1,370.82	0.00	118,316.33	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, 2017

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4400	4500	4501	4502	4503
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	142,354.74	27,696.39	797,710.60	2,087.52	5,009.16	1,864.44
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	142,354.74	27,696.39	797,710.60	2,087.52	5,009.16	1,864.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					4600	4711
		4506	4508	4509	4510			
OTHER EXPENDITURES	9000-9899						23,956.25	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	4,442.76	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	516.95	5,239.94
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	2,982.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	31,897.96	5,239.94
TOTAL OTHER EXPENDITURES								
TOTAL EXPENDITURES	1000-9899	3,213.36	1,516.13	1,005.40	641.98		33,656.89	5,239.94
OTHER FUND USES								
TRANSFERS OUT	9910						0.00	0.00
	920-929	0.00	0.00	0.00	0.00			
	9900-9999						0.00	0.00
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			
TOTAL EXPEND. OTHER FUND USES	(NET)	3,213.36	1,516.13	1,005.40	641.98		33,656.89	5,239.94

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4712	8100	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	19,180.68	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	6,977.02	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	1,100.00	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		27,257.70	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	27,307.00	241,278.62	282,199.19	910,043.04	561,731.33	161,909.83
OTHER FUND USES							
TRANSFERS OUT	9910						
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	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)	27,307.00	241,278.62	282,199.19	910,043.04	561,731.33	161,909.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8340	8410	8420
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	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	8,150.14	48,065.47	19,646.62	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,179.98	40,042.26	22,793.65	66.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	100.00	0.00	17,270.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		17,430.12	88,107.73	59,710.27	66.00	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, 2017

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8340	8410	8420
OTHER EXPENDITURES	9000-9899						8,431.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,701.04
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	10,493.74
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	20,625.78
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	17,430.12	88,107.73	59,710.27	66.00	10,633.00	6,408,940.30
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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	17,430.12	88,107.73	59,710.27	66.00	10,633.00	6,408,940.30

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8620	8630	8690	9600	9700	9900
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							
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							
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-B-7

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8620	8630	8690	9600	9700	9900
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							
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	84,516.34	15,624.90	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	28,034.29	5,842.84	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,822.79	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,921.01	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	2,279.00	0.00	9,354.39	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		122,573.43	21,467.74	9,354.39	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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8620	8630	8690	9600	9700	9900
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	358,335.40	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	129.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	358,464.40	0.00	0.00
TOTAL EXPENDITURES	1000-9899	122,573.43	21,467.74	9,354.39	358,464.40	0.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	196.00	457,704.15	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	196.00	457,704.15	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	122,573.43	21,467.74	9,354.39	358,660.40	457,704.15	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, 2017

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
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REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,849,873.51
EMPLOYEE BENEFITS	200-299	782,967.21
PURCHASED SERVICES	300-399	209,440.98
MATERIALS & SUPPLIES	400-499	1,286,628.97
CAPITAL OUTLAY	500-599	18,067.06
OTHER OBJECTS	600-997	37,453.67
TOTAL INSTRUCTIONAL SERVICES		4,184,431.40
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	604,803.97
EMPLOYEE BENEFITS	200-299	216,947.21
PURCHASED SERVICES	300-399	925,139.24
MATERIALS & SUPPLIES	400-499	382,094.82
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	255,512.12
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,384,497.36
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	171,534.12
MATERIALS & SUPPLIES	400-499	96,097.15
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	17,370.00
TOTAL OPERATION & MAINTENANCE		285,001.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	1,615,632.27
EMPLOYEE BENEFITS	200-299	1,191,195.81
PURCHASED SERVICES	300-399	335,720.97
MATERIALS & SUPPLIES	400-499	2,751,043.96
CAPITAL OUTLAY	500-599	196,971.00
OTHER OBJECTS	600-997	399,786.71
TOTAL AUXILIARY SERVICES		6,490,350.72
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	100,141.24
EMPLOYEE BENEFITS	200-299	33,877.13
PURCHASED SERVICES	300-399	12,593.16
MATERIALS & SUPPLIES	400-499	1,921.01
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	23,028.90
TOTAL GENERAL ADMINISTRATIVE SERVICES		171,561.44
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	51,567.93
EMPLOYEE BENEFITS	200-299	13,120.82
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	375,686.03
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	3,111.00
TOTAL OTHER EXPENDITURES		443,485.78
TOTAL EXPENDITURES	1000-9899	13,959,327.97
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	457,900.15
OTHER FUND USES	9900-9999	0.00
TOTAL OTHER FUND USES	900-997 (NET)	457,900.15
TOTAL EXPEND. OTHER FUND USES	(NET)	14,417,228.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-III-A-1

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

GOVERNMENTAL - DEBT SERVICE

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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			
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			
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			
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	1,130,000.00	1,130,000.00
INTEREST	932-932	2,191,197.22	2,191,197.22
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		3,321,197.22	3,321,197.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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			
TOTAL EXPENDITURES	1000-9899	3,321,197.22	3,321,197.22
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	3,321,197.22	3,321,197.22

GOVERNMENTAL - DEBT SERVICE

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		2900	8110	8220	8230	8320	8390
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,592.00	228,309.44	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		4,592.00	228,309.44	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	2,296.00	724.07	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	2,296.00	724.07	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	221,710.47	15,023.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	118,224.32	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	339,934.79	15,023.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	339,934.79	15,023.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		2900	8110	8220	8230	8320	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	4,592.00	228,309.44	2,296.00	724.07	339,934.79	15,023.00
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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,592.00	228,309.44	2,296.00	724.07	339,934.79	15,023.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				9700	TOTAL (Memo Only)
		8630	9100	9200	9600		
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999					0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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	232,901.44
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	232,901.44
TOTAL INSTRUCTIONAL SERVICES							
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	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	3,020.07
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	3,020.07
TOTAL INSTRUCTIONAL SUPPORT SERVICES							
OPERATION & MAINTENANCE	3000-3999					0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	236,733.47
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	118,224.32
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	354,957.79
TOTAL OPERATION & MAINTENANCE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - PROGRAM		ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-III-IV-B-2	
			8630	9100	9200	9600	9700	TOTAL (Memo Only)
AUXILIARY SERVICES		4000-4999						0.00
PERSONAL SERVICES		010-199	0.00	0.00	0.00	0.00	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								
GENERAL ADMINISTRATIVE SERVICES		6000-6999						0.00
PERSONAL SERVICES		010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS		200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES		300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES		400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		500-599	0.00	0.00	0.00	0.00	0.00	1,612.50
OTHER OBJECTS		600-997	1,612.50	0.00	0.00	0.00	0.00	1,612.50
TOTAL GENERAL ADMINISTRATIVE SERVICES			1,612.50	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY - REAL PROPERTY		7000-7999						0.00
PERSONAL SERVICES		010-199	0.00	0.00	0.00	0.00	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	20,934,529.44	0.00	0.00	0.00	20,934,529.44
OTHER OBJECTS		600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY			0.00	20,934,529.44	0.00	0.00	0.00	20,934,529.44
DEBT SERVICE		8000-8999						115,801.94
PRINCIPAL		931-931	0.00	0.00	115,801.94	0.00	0.00	115,801.94
INTEREST		932-932	0.00	0.00	1,771.81	0.00	0.00	1,771.81
OTHER OBJECTS		300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE			0.00	0.00	117,573.75	0.00	0.00	117,573.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-III-IV-C-2	
		8630	9100	9200	9600	9700	TOTAL (Memo Only)	
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	173,094.76	0.00	173,094.76	173,094.76
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	173,094.76	0.00	173,094.76	173,094.76
TOTAL EXPENDITURES	1000-9899	1,612.50	20,934,529.44	117,573.75	173,094.76	0.00	21,817,689.75	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	690,000.02	690,000.02	690,000.02
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	690,000.02	690,000.02	690,000.02
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,612.50	20,934,529.44	117,573.75	173,094.76	690,000.02	22,507,689.77	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2017

EXHIBIT A-III-V-A-
 1

FUND TYPE DESCRIPTION - PROGRAM -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2017

EXHIBIT A-III-VI-A-
1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	PROPRIETARY - INTERNAL SERVICE (Memo Only)
-----	-----	-----
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VII-
A-1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - NON EXPENDABLE TRUST (Memo Only)
-----	-----	-----
OPERATING EXPENSES:	010-997	0.00
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	920-929	0.00
	(NET)	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2200	2300	2400
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	184.40	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	184.40	0.00
TOTAL AUXILIARY SERVICES							
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							
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							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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							
TOTAL EXPENDITURES	1000-9899	15,406.69	72,161.72	46,278.98	280.84	5,032.25	11,082.44
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						
	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)	15,406.69	72,161.72	46,278.98	280.84	5,032.25	11,082.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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							
TOTAL EXPENDITURES	1000-9899	4,661.08	329.79	167.59	10,516.70	27,221.92	40,613.64
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)	4,661.08	329.79	167.59	10,516.70	27,221.92	40,613.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					8220	8230
		4500	4711	8100	8210			
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	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	325.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	63,472.40	0.00	4,585.60	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	600-997	120.00	0.00	3,569.52	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		63,592.40	0.00	8,480.12	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,549.41	0.00	0.00	165,883.40	2,708.59	388.88	
MATERIALS & SUPPLIES	400-499	279,138.15	0.00	0.00	373,260.15	3,256.49	4,391.04	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	45,030.73	0.00	0.00	172,028.73	1,623.54	1,373.72	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		345,718.29	0.00	0.00	711,172.28	7,588.62	6,153.64	
OPERATION & MAINTENANCE	3000-3999							
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	1,783.45	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	7,207.29	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		8,990.74	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, 2017

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4500	4711	8100	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,786.70	1,888.20	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		1,786.70	1,888.20	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	422,220.93	1,888.20	8,480.12	711,172.28	7,588.62	6,153.64
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)	422,220.93	1,888.20	8,480.12	711,172.28	7,588.62	6,153.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8310	8320	8330	8410	8610	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,950.00	4,847.08	407.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,069.85	7,550.36	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,950.00	5,916.93	7,958.16	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, 2017

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8310	8320	8330	8410	8610	8620
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,950.00	5,916.93	7,958.16	4,300.00	214.35	1,647.81
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,950.00	5,916.93	7,958.16	4,300.00	214.35	1,647.81

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-A-5

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST			
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	9,741.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	144,355.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	73,878.65
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	227,976.33
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	198,362.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	672,979.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	236,342.06
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	1,107,684.62
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	8,988.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	15,827.50
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	24,815.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-B-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST			
		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	47,230.84
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	47,230.84
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	1,037.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	825.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	1,862.16
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
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9540	9600	FIDUCIARY - EXPENDABLE TRUST	
				9700	(Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	332,078.40	0.00	335,753.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	3,326.70	45,911.36	0.00	49,238.06
TOTAL OTHER EXPENDITURES		3,326.70	377,989.76	0.00	384,991.36
TOTAL EXPENDITURES	1000-9899	3,326.70	377,989.76	0.00	1,794,561.14
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	121,527.66	121,527.66
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	121,527.66	121,527.66
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	3,326.70	377,989.76	121,527.66	1,916,088.80