

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-1

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|------------|------------|-----------|-----------|----------|
| | | 1110-0 | 1132-0 | 1220-0 | 1221-0 | 1222-0 | 1225-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 49,165,874.00 | 898,854.51 | 490,293.00 | 66,839.00 | 99,011.00 | 7,053.35 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 4,396,550.00 | 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 | | 53,562,424.00 | 898,854.51 | 490,293.00 | 66,839.00 | 99,011.00 | 7,053.35 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 26,211,084.96 | 748,812.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 9,757,729.85 | 146,843.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 548,916.84 | 0.00 | 0.00 | 0.00 | 4,564.02 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 86,246.98 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 5,750.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 36,517,731.65 | 895,655.97 | 0.00 | 0.00 | 96,561.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 7,845,024.74 | 0.00 | 339,044.01 | 0.00 | 0.00 | 5,219.00 |
| EMPLOYEE BENEFITS | 200-299 | 2,928,740.41 | 0.00 | 151,248.99 | 0.00 | 0.00 | 1,834.35 |
| PURCHASED SERVICES | 300-399 | 6,206.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 450.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 10,779,972.00 | 0.00 | 490,293.00 | 0.00 | 450.00 | 7,053.35 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 2,330,671.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 1,047,819.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 13,679.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 3,392,170.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-1

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|------------|------------|-----------|-----------|----------|
| | | 1110-0 | 1132-0 | 1220-0 | 1221-0 | 1222-0 | 1225-0 |
| 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 | 2,035.73 | 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 | 3,198.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 2,035.73 | 3,198.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 52,426,140.33 | 898,854.51 | 490,293.00 | 66,839.00 | 99,011.00 | 7,053.35 |
| 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 | 1,136,283.67 | 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) | (1,136,283.67) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | (1,136,283.67) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | (0.00) | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | (0.00) | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-4

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|-----------|----------|------------|-----------|------------|
| | | 1410-0 | 1415-0 | 1416-0 | 1520-0 | 1540-0 | 1720-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 171,351.42 | 0.00 | 272,987.02 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 80,892.60 | 0.00 | 125,433.37 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 3,176.98 | 0.00 | 6,492.94 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,422.72 |
| 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 | 472.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 255,421.00 | 0.00 | 408,808.05 |
| TOTAL EXPENDITURES | 1000-9899 | 230,836.00 | 12,961.00 | 1,253.85 | 255,421.00 | 49,069.74 | 408,808.05 |
| 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 | 16,847.51 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,354.44 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 0.00 | 0.00 | 0.00 | (0.00) | 0.00 | 63,201.95 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-5

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|------------|------------|------------|------------|-------------|
| | | 1722-0 | 1723-0 | 1724-0 | 1726-0 | 1727-0 | 1760-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 132,593.81 | 75,314.78 | 149,149.22 | 142,298.79 | 132,055.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 62,999.71 | 33,249.10 | 67,057.22 | 66,108.15 | 64,046.50 | 0.00 |
| PURCHASED SERVICES | 300-399 | 5,400.19 | 2,611.39 | 4,429.60 | 4,326.28 | 2,688.51 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 3,947.02 | 901.43 | 2,342.26 | 2,360.41 | 1,997.37 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 280.00 | 540.00 | 1,200.00 | 0.00 | 340.00 | 12,000.00 |
| TOTAL OTHER EXPENDITURES | | 205,220.73 | 112,616.70 | 224,178.30 | 215,093.63 | 201,127.38 | 12,000.00 |
| TOTAL EXPENDITURES | 1000-9899 | 205,220.73 | 112,616.70 | 224,178.30 | 215,093.63 | 201,127.38 | 12,000.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9910 | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,500.00 |
| | 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 | (20,500.00) |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,500.00) |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 4,619.55 | (268.06) | (6,168.02) | 1,575.65 | 11,269.90 | 129,519.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 21,368.89 | 12,957.31 | 35,671.92 | 9,845.86 | 57,667.67 | 100,002.91 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 25,988.44 | 12,689.25 | 29,503.90 | 11,421.51 | 68,937.57 | 229,521.91 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-6

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|--------|-----------|--------------|------------|------------|
| | | 1761-0 | 1762-0 | 1763-0 | 1764-0 | 1765-0 | 1767-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 414,172.72 | 0.00 | 38,505.16 | 4,144,295.00 | 0.00 | 219,906.00 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 0.00 | 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 | | 414,172.72 | 0.00 | 38,505.16 | 4,144,295.00 | 0.00 | 219,906.00 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 23,444.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 | 0.00 | 0.00 | 23,444.00 | 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 | 611,682.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 281,127.23 | 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 | 0.00 | 892,809.23 | 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, 2023

EXHIBIT A-I-I-C-6

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|-------------|-----------|--------------|----------------|--------------|
| | | 1761-0 | 1762-0 | 1763-0 | 1764-0 | 1765-0 | 1767-0 |
| 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 | 39,913.85 | 450.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 39,913.85 | 450.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 39,913.85 | 450.00 | 0.00 | 2,420,229.73 | 0.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 219,906.00 |
| 9900-9999 | | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 0.00 | (20,000.00) | 0.00 | 0.00 | 0.00 | (219,906.00) |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | (20,000.00) | 0.00 | 0.00 | 0.00 | (219,906.00) |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 414,172.72 | (59,913.85) | 38,055.16 | 4,144,295.00 | (2,420,229.73) | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 12,156.65 | 59,913.85 | 0.00 | 0.00 | 3,811,971.23 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 426,329.37 | 0.00 | 38,055.16 | 4,144,295.00 | 1,391,741.50 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-7

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|----------------------------------|------------------------|------------|------------|----------|----------|--------|------------|
| DESCRIPTION - FUND SOURCE | ACCT# | 1768-0 | 1770-0 | 1810-0 | 2130-0 | 2259-0 | 2901-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 239,600.00 | 428,671.00 | 4,597.79 | 5,708.00 | 964.22 | 108,187.50 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 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 | | 239,600.00 | 428,671.00 | 4,597.79 | 5,708.00 | 964.22 | 108,187.50 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,000.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,956.90 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187.50 |
| MATERIALS & SUPPLIES | 400-499 | 239,600.00 | 0.00 | 4,497.49 | 0.00 | 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 | | 239,600.00 | 0.00 | 4,497.49 | 0.00 | 0.00 | 66,144.40 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,032.41 |
| 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 | 964.22 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 | 0.00 | 0.00 | 964.22 | 36,032.41 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 5,708.00 | 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 | | 0.00 | 0.00 | 0.00 | 5,708.00 | 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, 2023

EXHIBIT A-I-I-C-7

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|------------|----------|----------|--------|------------|
| | | 1768-0 | 1770-0 | 1810-0 | 2130-0 | 2259-0 | 2901-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,010.69 |
| 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 | 0.66 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.66 | 0.00 | 0.00 | 6,010.69 |
| TOTAL EXPENDITURES | 1000-9899 | 239,600.00 | 0.00 | 4,597.79 | 5,708.00 | 964.22 | 108,187.50 |
| 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 | 428,671.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 0.00 | 428,671.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-8

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|----------------------------------|------------------------|--------|---------------|-----------|-----------|-----------|-----------|
| DESCRIPTION - FUND SOURCE | ACCT# | 2905-0 | 6001-0 | 6370-0 | 6690-0 | 6693-0 | 6695-0 |
| 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 | 2,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 18,563,938.88 | 17,967.72 | 53,399.88 | 10,980.00 | 37,750.00 |
| OTHER REVENUES | 8000-8999 | 0.00 | 1,720.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | | 0.00 | 18,567,758.93 | 17,967.72 | 53,399.88 | 10,980.00 | 37,750.00 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 3,655,214.04 | 0.00 | 44,400.00 | 8,172.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 1,111,764.18 | 0.00 | 8,884.63 | 2,808.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 51,764.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 1,410,805.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 6,190.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 2,678.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 6,238,416.58 | 0.00 | 53,284.63 | 10,980.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 1,040,660.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 321,896.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 178,762.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 109,186.44 | 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 | 4,154.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 1,654,660.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 31,941.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 3,482.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 3,581,943.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 684,788.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 24,385.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 2,147.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 4,328,689.15 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-B-8

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|--------------|--------|--------|--------|--------|
| | | 2905-0 | 6001-0 | 6370-0 | 6690-0 | 6693-0 | 6695-0 |
| AUXILIARY SERVICES | 4000-4999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 7,908.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 636.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 16,694.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 55,904.41 | 0.00 | 0.00 | 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 | 3,176.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 84,319.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 334,624.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 45,216.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 418,868.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 99,741.66 | 0.00 | 0.00 | 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 | 129,280.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 1,027,731.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICES | 8000-8999 | | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 943,115.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 1,679,757.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 4,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICES | | 0.00 | 2,627,272.16 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-8

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|----------------|-------------|-----------|-----------|-------------|
| | | 2905-0 | 6001-0 | 6370-0 | 6690-0 | 6693-0 | 6695-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 15,961,089.33 | 0.00 | 53,284.63 | 10,980.00 | 0.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 43,355.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 769,046.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9910 | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 1,964,138.16 | 18,891.50 | 115.25 | 0.00 | 37,750.00 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 0.00 | (1,151,736.31) | (18,891.50) | (115.25) | 0.00 | (37,750.00) |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | (1,151,736.31) | (18,891.50) | (115.25) | 0.00 | (37,750.00) |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 0.00 | 1,454,933.29 | (923.78) | 0.00 | 0.00 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 25,504,488.29 | 11,400.50 | 0.00 | 0.00 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 0.00 | 26,959,421.58 | 10,476.72 | 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, 2023

EXHIBIT A-I-I-C-9

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|------------|------------|-----------|----------|--------|
| | | 6850-0 | 6915-0 | 6921-0 | 6922-0 | 6940-0 | 6941-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 18,672.44 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 3,651.88 | 0.00 | 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 | 1,471.51 | 0.00 | 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 | 23,795.83 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 0.00 | 23,795.83 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 495.00 | 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 | (495.00) | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | (495.00) | 0.00 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 247,980.84 | 18,800.00 | 4,444.17 | 23,500.00 | 100.00 | 200.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 481,138.33 | 126,913.89 | 607,209.17 | 0.00 | 1,087.02 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 729,119.17 | 145,713.89 | 611,653.34 | 23,500.00 | 1,187.02 | 200.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-10

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|-----------|------------|--------|--------|----------|
| | | 6945-0 | 6981-0 | 6999-0 | 8210-0 | 8280-0 | 8430-0 |
| 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 | 13,679.35 | 0.00 | 0.00 | 635.00 | 0.00 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 452.40 | 0.00 | 6,923.89 |
| TOTAL REVENUES | | 0.00 | 13,679.35 | 0.00 | 452.40 | 635.00 | 6,923.89 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 23,518.50 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 4,586.08 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 72,469.13 | 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 | 100,573.71 | 0.00 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 2,314.28 | 0.00 | 0.00 | 5,147.42 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 438.89 | 0.00 | 0.00 | 1,776.47 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 16,319.88 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 384.20 | 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 | 19,073.05 | 384.20 | 0.00 | 6,923.89 |
| 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 | 284.76 | 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 | | 0.00 | 0.00 | 284.76 | 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, 2023

EXHIBIT A-I-I-C-10

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|-----------|------------|--------|----------|----------|
| | | 6945-0 | 6981-0 | 6999-0 | 8210-0 | 8280-0 | 8430-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 5,175.24 | 168,533.43 | 384.20 | 0.00 | 6,923.89 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 78,561.75 | 0.00 | 170,056.81 | 0.00 | 1,413.23 | 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 | 1,523.38 | 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) | 78,561.75 | 0.00 | 168,533.43 | 0.00 | 1,413.23 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 78,561.75 | 0.00 | 168,533.43 | 0.00 | 1,413.23 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 78,561.75 | 8,504.11 | 0.00 | 68.20 | 2,048.23 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 9,941.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 78,561.75 | 18,445.93 | 0.00 | 68.20 | 2,048.23 | 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, 2023

EXHIBIT A-I-I-C-11

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - GENERAL | | | | | |
|--|-----------|------------------------|------------|------------|-----------|-----------|-------------|
| | | 8641-0 | 8642-0 | 8995-0 | 8996-0 | 8997-0 | 9320-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 44,000.00 | 129,000.00 | 142,129.86 | 33,113.91 | 33,019.27 | 40,130.29 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 34,595.06 | 121,643.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,127.97 |
| | 9910 | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,704.75 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 34,595.06 | 121,643.50 | 0.00 | 0.00 | 0.00 | 52,423.22 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 34,595.06 | 121,643.50 | 0.00 | 0.00 | 0.00 | 52,423.22 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | (9,404.94) | (6,316.50) | 0.00 | 0.00 | 0.00 | 12,292.93 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 46,168.93 | 128,652.46 | 0.00 | 0.00 | 0.00 | (12,292.93) |
| ENDING FUND BALANCE - SEP 30 | (NET) | 36,763.99 | 122,335.96 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-12

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | 9330-0 | 9335-0 | 9390-0 | GOVERNMENTAL - GENERAL (Memo Only) |
|---|-----------|----------|--------|--------|---------------------------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES: | 1000-8999 | | | | |
| STATE REVENUES | 1000-2999 | 0.00 | 0.00 | 0.00 | 64,294,228.42 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 2,100.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 0.00 | 0.00 | 23,555,273.67 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 217,359.38 |
| TOTAL REVENUES | | 0.00 | 0.00 | 0.00 | 88,068,961.47 |
| EXPENDITURES: | 1000-9899 | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 30,944,263.53 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 11,150,315.81 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 682,421.58 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 2,032,511.88 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 55,265.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 3,348.18 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 | 44,868,125.98 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 9,740,257.36 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 3,572,214.98 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 274,293.08 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 186,516.23 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 11,392.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 | 0.00 | 13,784,673.65 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 2,362,612.93 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,051,301.56 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 4,240,821.50 |
| MATERIALS & SUPPLIES | 400-499 | 1,091.52 | 0.00 | 0.00 | 698,486.63 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 305,513.22 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 2,297.24 |
| TOTAL OPERATION & MAINTENANCE | | 1,091.52 | 0.00 | 0.00 | 8,661,033.08 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-B-12

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | 9330-0 | 9335-0 | 9390-0 | GOVERNMENTAL - GENERAL (Memo Only) |
|---|-----------|--------|--------|--------|---------------------------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 2,853,838.79 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,822,827.04 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 147,403.21 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 25.00 | 0.00 | 962,476.27 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 1,503,976.50 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 4,329.25 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 25.00 | 0.00 | 7,294,851.06 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 1,347,062.95 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 379,463.58 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 418,868.79 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 104,916.90 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 11,474.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 171,349.51 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 0.00 | 0.00 | 2,433,135.73 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICES | 8000-8999 | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 943,115.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 1,679,757.16 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 4,400.00 |
| TOTAL DEBT SERVICES | | 0.00 | 0.00 | 0.00 | 2,627,272.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-12

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | 9330-0 | 9335-0 | 9390-0 | GOVERNMENTAL - GENERAL (Memo Only) |
|---|-----------|----------|--------|------------|---------------------------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 1,099,422.48 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 504,449.22 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 31,161.62 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 16,442.72 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 63,768.62 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 1,715,244.66 |
| TOTAL EXPENDITURES | 1000-9899 | 1,091.52 | 25.00 | 0.00 | 81,384,336.32 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 449,625.93 |
| OTHER FINANCING SOURCES | 9000-9997 | 1,091.52 | 25.00 | 37,529.11 | 862,819.87 |
| 9910 | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 3,422,307.71 |
| 9900-9999 | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 1,091.52 | 25.00 | 37,529.11 | (2,109,861.91) |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 1,091.52 | 25.00 | 37,529.11 | (2,109,861.91) |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 0.00 | 0.00 | 37,529.11 | 4,574,763.24 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 0.00 | 107,449.48 | 31,180,067.69 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 0.00 | 0.00 | 144,978.59 | 35,754,830.93 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-II-C-1

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 3210-0 | 3212-0 | 3220-0 | 3280-0 | 3310-0 | 3317-0 |
|---|-----------|--------------------------------|--------|----------|-----------|------------|-----------|
| | | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 1,985.39 | 0.00 | 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 | 1,985.39 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 2,060,714.82 | 0.00 | 1,985.39 | 63,585.56 | 124,502.00 | 26,306.90 |
| 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, 2023

EXHIBIT A-I-II-A-2

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 4110-0 | 4110-1 | 4130-0 | 4150-0 | 4160-0 | 4195-0 |
|--|-----------|--------------|------------|------------|-----------|------------|-----------|
| GOVERNMENTAL - SPECIAL REVENUE | | | | | | | |
| ----- | | | | | | | |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL REVENUES | 3000-5999 | 1,874,594.92 | 205,931.76 | 214,444.69 | 22,459.35 | 155,115.15 | 21,000.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 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 | | 1,874,594.92 | 205,931.76 | 214,444.69 | 22,459.35 | 155,115.15 | 21,000.00 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 630,977.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 216,290.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 8,434.08 | 16,550.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 135,985.49 | 168,317.82 | 0.00 | 13,130.71 | 3,639.35 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 38,904.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 1,030,592.29 | 184,868.76 | 0.00 | 13,130.71 | 3,639.35 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 424,407.66 | 0.00 | 119,268.62 | 0.00 | 8,689.57 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 141,600.08 | 0.00 | 30,065.82 | 0.00 | 1,746.26 | 0.00 |
| PURCHASED SERVICES | 300-399 | 32,117.00 | 0.00 | 28,490.79 | 7,938.64 | 87,776.00 | 1,094.06 |
| MATERIALS & SUPPLIES | 400-499 | 18,230.42 | 0.00 | 2,623.05 | 0.00 | 1,576.90 | 19,033.94 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 8,994.00 | 0.00 | 23,536.10 | 990.00 | 0.00 | 872.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 625,349.16 | 0.00 | 203,984.38 | 8,928.64 | 99,788.73 | 21,000.00 |
| 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 | 9,573.95 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 39,079.67 | 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 | 0.00 | 48,653.62 | 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, 2023

EXHIBIT A-I-II-C-2

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 4110-0 | 4110-1 | 4130-0 | 4150-0 | 4160-0 | 4195-0 |
|---|-----------|--------------|------------|------------|-----------|------------|-----------|
| GOVERNMENTAL - SPECIAL REVENUE | | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 2,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 527.91 | 0.00 | 0.00 | 0.00 | 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 | | 3,327.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 1,874,594.92 | 205,931.76 | 214,444.69 | 22,459.35 | 155,115.15 | 21,000.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL | 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, 2023

EXHIBIT A-I-II-A-3

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|--|-----------|--------------------------------|-----------|-----------|-----------|--------|--------|
| | | 4286-0 | 4287-0 | 4288-0 | 4289-0 | 4290-0 | 4291-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL REVENUES | 3000-5999 | 226,911.09 | 32,722.00 | 16,376.18 | 50,005.25 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 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 | | 226,911.09 | 32,722.00 | 16,376.18 | 50,005.25 | 0.00 | 0.00 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 121.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 2,947.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 91,961.28 | 0.00 | 0.00 | 5,936.95 | 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 | | 95,630.70 | 0.00 | 0.00 | 5,936.95 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 6,458.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 495.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 67,078.10 | 0.00 | 12,791.55 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 10,832.67 | 0.00 | 3,584.63 | 2,000.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 17,264.91 | 0.00 | 0.00 | 520.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 102,129.78 | 0.00 | 16,376.18 | 2,520.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 40,616.00 | 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 | 40,616.00 | 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, 2023

EXHIBIT A-I-II-C-3

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|---|-----------|--------------------------------|-----------|-----------|-----------|--------|--------|
| | | 4286-0 | 4287-0 | 4288-0 | 4289-0 | 4290-0 | 4291-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 20,246.25 | 2,383.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 3,904.36 | 1,251.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 244.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 28,686.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 24,150.61 | 32,566.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 226,911.09 | 32,722.00 | 16,376.18 | 50,005.25 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9910 | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | (0.00) | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 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, 2023

EXHIBIT A-I-II-A-4

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|--|-----------|--------------------------------|--------------|------------|--------------|-----------|--------------|
| | | 4295-0 | 4296-0 | 4297-0 | 4298-0 | 4303-0 | 5101-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL REVENUES | 3000-5999 | 828,574.41 | 1,662,341.97 | 131,249.76 | 8,651,905.23 | 74,318.30 | 4,957,191.67 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 778,508.49 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127,165.92 |
| TOTAL REVENUES | | 828,574.41 | 1,662,341.97 | 131,249.76 | 8,651,905.23 | 74,318.30 | 5,862,866.08 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 386,759.21 | 0.00 | 133,375.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 160,472.55 | 0.00 | 10,248.70 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 320.00 | 0.00 | 0.00 | 379,828.02 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 299,029.29 | 157,289.78 | 0.00 | 1,042,428.18 | 386.43 | 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 | | 299,349.29 | 704,521.54 | 0.00 | 1,565,879.90 | 386.43 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 25,768.45 | 619,162.15 | 2,800.00 | 97,617.73 | 62,000.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 4,976.13 | 207,755.72 | 215.18 | 32,344.20 | 11,931.87 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 73,602.81 | 112,578.64 | 102,285.92 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 905.94 | 15,072.89 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 5,946.00 | 14,750.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 30,744.58 | 906,466.68 | 131,249.76 | 247,320.74 | 73,931.87 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 17,754.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 1,363.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 2,452.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 70,244.68 | 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 | | 21,569.85 | 0.00 | 0.00 | 70,244.68 | 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, 2023

EXHIBIT A-I-II-A-5

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | 5170-0 | 5194-0 | 5290-0 | 5990-0 | 7101-0 | TOTAL (Memo Only) | |
|---|-----------|--------------------------------|------------|-----------|-----------|--------------|----------------------|--|
| | | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
| 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 | 167,482.84 | 62,959.23 | 21,600.00 | 0.00 | 21,654,278.47 | |
| LOCAL REVENUES | 6000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 2,017,328.11 | 2,795,836.60 | |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127,165.92 | |
| TOTAL REVENUES | | 0.00 | 167,482.84 | 62,959.23 | 21,600.00 | 2,017,328.11 | 24,577,280.99 | |
| EXPENDITURES: | 1000-9899 | | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,224,040.59 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,140,938.00 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 78,990.39 | 487,071.23 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 1,068,471.24 | 3,011,430.39 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 72,800.00 | |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 11,292.57 | 50,196.94 | |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 1,163,754.20 | 6,986,477.15 | |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 16,500.00 | 0.00 | 1,430,172.99 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,977.09 | 0.00 | 436,774.38 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 424,706.62 | 1,038,846.01 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 453,551.85 | 560,190.89 | |
| 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 | 120,804.78 | 205,773.68 | |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 | 0.00 | 18,477.09 | 999,063.25 | 3,671,757.95 | |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,754.00 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,363.53 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 34,296.46 | 0.00 | 186,441.15 | 232,763.88 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 89,339.35 | 198,663.70 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 58,300.00 | 98,916.00 | |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 34,296.46 | 0.00 | 334,080.50 | 549,461.11 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-II-C-5

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 5170-0 | GOVERNMENTAL - SPECIAL REVENUE | | | | 7101-0 | TOTAL (Memo Only) |
|--|-----------|------------|--------------------------------|-------------|-----------|--------------|---------------|----------------------|
| | | | 5194-0 | 5290-0 | 5990-0 | | | |
| | | | | | | | | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 361,289.50 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,025.98 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244.88 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 279,434.87 | 342,903.21 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 3,122.91 | 20,144.00 | 23,266.91 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 3,122.91 | 299,578.87 | 797,730.48 | |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 167,482.84 | 34,296.46 | 21,600.00 | 2,901,181.88 | 27,294,978.82 | |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 1,446,206.28 | 3,533,784.94 | |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 0.00 | 1,857.36 | 1,857.36 | |
| | 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 28,662.77 | 0.00 | 396,267.33 | 424,930.10 | |
| | 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 | (28,662.77) | 0.00 | 1,051,796.31 | 3,110,712.20 | |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 | (28,662.77) | 0.00 | 1,051,796.31 | 3,110,712.20 | |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 167,942.54 | 393,014.37 | |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 270,113.13 | 0.00 | 0.00 | 0.00 | 1,719,685.16 | 2,824,586.55 | |
| ENDING FUND BALANCE - SEPTEMBER 30 | (NET) | 270,113.13 | 0.00 | 0.00 | 0.00 | 1,887,627.70 | 3,217,600.92 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-A-1

| FUND TYPES | GOVERNMENTAL - GENERAL | | | |
|----------------------------------|------------------------|------------|------------|-------------|
| DESCRIPTION - FUND SOURCE | ACCT# | 9116-0 | 9121-0 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| REVENUES: | 1000-8999 | | | |
| STATE REVENUES | 1000-2999 | 143,361.74 | 0.00 | 143,361.74 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 51,559.87 | 110,640.13 | 162,200.00 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | | 194,921.61 | 110,640.13 | 305,561.74 |
| EXPENDITURES: | 1000-9899 | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-B-1

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# ----- | 9116-0 ----- | 9121-0 ----- | GOVERNMENTAL - GENERAL (Memo Only) ----- |
|--|----------------|-----------------|-----------------|--|
| AUXILIARY SERVICES | 4000-4999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 0.00 | 0.00 |
| DEBT SERVICES | 8000-8999 | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 37,822.20 | 661,956.25 | 699,778.45 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICES | | 37,822.20 | 661,956.25 | 699,778.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-C-1

| FUND TYPES | GOVERNMENTAL - GENERAL | | | |
|---|------------------------|--------------|---------------|---------------|
| DESCRIPTION - FUND SOURCE | ACCT# | 9116-0 | 9121-0 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 37,822.20 | 661,956.25 | 699,778.45 |
| OTHER FINANCING SOURCES & FUND USES: | | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 |
| 9910 | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 |
| 9900-9999 | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 157,099.41 | (551,316.12) | (394,216.71) |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 1,418,449.59 | 15,029,920.43 | 16,448,370.02 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 1,575,549.00 | 14,478,604.31 | 16,054,153.31 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-A-1

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|---|-----------|---------------------------------|------------|--------------|------------|--------|-----------|
| | | 1320-0 | 1321-0 | 2120-0 | 2210-0 | 6001-0 | 8411-0 |
| REVENUES: | 1000-8999 | | | | | | |
| STATE REVENUES | 1000-2999 | 758,100.00 | 118,343.00 | 2,269,892.26 | 887,060.80 | 0.00 | 56,116.00 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 0.00 | 0.00 | 231,885.00 | 0.00 | 0.00 | 0.00 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | | 758,100.00 | 118,343.00 | 2,501,777.26 | 887,060.80 | 0.00 | 56,116.00 |
| EXPENDITURES: | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 SERV | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,116.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 71,142.27 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 71,142.27 | 0.00 | 0.00 | 56,116.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-B-1

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|---|-----------|---------------------------------|--------|------------|------------|--------|--------|
| | | 1320-0 | 1321-0 | 2120-0 | 2210-0 | 6001-0 | 8411-0 |
| AUXILIARY SERVICES | 4000-4999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 112,883.48 | 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 | 244,207.11 | 849,172.55 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 37,888.25 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 0.00 | 357,090.59 | 887,060.80 | 0.00 | 0.00 |
| DEBT SERVICES | 8000-8999 | | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 231,885.00 | 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 SERVICES | | 0.00 | 0.00 | 231,885.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-C-1

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|--|-----------|---------------------------------|------------|--------------|------------|--------|-----------|
| | | 1320-0 | 1321-0 | 2120-0 | 2210-0 | 6001-0 | 8411-0 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 0.00 | 660,117.86 | 887,060.80 | 0.00 | 56,116.00 |
| 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) | 758,100.00 | 118,343.00 | 1,841,659.40 | 0.00 | 0.00 | 0.00 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 273,184.67 | 0.00 | 5,272,632.25 | 0.00 | 0.00 | 0.00 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 1,031,284.67 | 118,343.00 | 7,114,291.65 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-A-2

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | |
|----------------------------------|---------------------------------|----------|--------------|
| DESCRIPTION - FUND SOURCE | ACCT# | 9110-0 | (Memo Only) |
| ----- | ----- | ----- | ----- |
| REVENUES: | 1000-8999 | | |
| STATE REVENUES | 1000-2999 | 0.00 | 4,089,512.06 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 4,366.20 | 236,251.20 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 |
| TOTAL REVENUES | | 4,366.20 | 4,325,763.26 |
| EXPENDITURES: | 1000-9899 | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 56,116.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 71,142.27 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 127,258.27 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-B-2

| FUND TYPES DESCRIPTION - FUND SOURCE | ACCT# | 9110-0 | (Memo Only) |
|---|-----------|----------|--------------|
| ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 112,883.48 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 1,093,379.66 |
| OTHER OBJECTS | 600-997 | 0.00 | 37,888.25 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 1,244,151.39 |
| DEBT SERVICES | 8000-8999 | | |
| PRINCIPAL | 931-931 | 0.00 | 231,885.00 |
| INTEREST | 932-932 | 3,060.36 | 3,060.36 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 |
| TOTAL DEBT SERVICES | | 3,060.36 | 234,945.36 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-C-2

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | |
|---|---------------------------------|----------|--------------|
| DESCRIPTION - FUND SOURCE | ACCT# | 9110-0 | (Memo Only) |
| ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 3,060.36 | 1,606,355.02 |
| OTHER FINANCING SOURCES & FUND USES: | | | |
| TRANSFERS IN | 9200-9299 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 |
| | 9910 | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 |
| | 9900-9999 | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 |
| TOTAL | (NET) | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 0.00 | 0.00 |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 1,305.84 | 2,719,408.24 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 298.05 | 5,546,114.97 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 1,603.89 | 8,265,523.21 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

| FUND TYPE DESCRIPTION - FUND SOURCE ----- | ACCT# ----- | (Memo Only) ----- |
|---|----------------|----------------------|
| OPERATING REVENUES: | | |
| LOCAL REVENUES (SPECIFY): | 6000-7999 | |
| TOTAL OPERATING REVENUES | | 0.00 |
| | | 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, 2023

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

| FUND TYPE DESCRIPTION - FUND SOURCE ----- | ACCT# ----- | (Memo Only) ----- |
|---|----------------|----------------------|
| OPERATING REVENUES: | | |
| LOCAL REVENUES (SPECIFY): | 6000-7999 | |
| TOTAL OPERATING REVENUES | | 0.00 |
| | | 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, 2023

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

| FUND TYPE DESCRIPTION - FUND SOURCE ----- | ACCT# ----- | (Memo Only) ----- |
|---|----------------|----------------------|
| OPERATING REVENUES: | | |
| LOCAL REVENUES (SPECIFY): | 6000-7999 | |
| TOTAL OPERATING REVENUES | | 0.00 |
| | | 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, 2023

EXHIBIT A-I-VIII-A-1

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 6942-0 | 6943-0 | 6945-0 | FIDUCIARY - EXPENDABLE TRUST 7501-0 (Memo Only) | |
|--|-----------|--------|--------|--------|--|--------------|
| | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES: | 1000-8999 | | | | | |
| STATE REVENUES | 1000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL REVENUES | 3000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 6000-7999 | 676.55 | 500.00 | 0.00 | 1,766,711.61 | 1,767,888.16 |
| OTHER REVENUES | 8000-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | | 676.55 | 500.00 | 0.00 | 1,766,711.61 | 1,767,888.16 |
| EXPENDITURES: | 1000-9899 | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 6,254.95 | 6,254.95 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 97,950.75 | 97,950.75 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 52,423.27 | 52,423.27 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 | 156,628.97 | 156,628.97 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 630.00 | 0.00 | 0.00 | 147,148.12 | 147,778.12 |
| MATERIALS & SUPPLIES | 400-499 | 120.30 | 500.00 | 0.00 | 651,203.38 | 651,823.68 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 202,287.21 | 202,287.21 |
| TOTAL INSTRUCTIONAL SUPPORT SERV | | 750.30 | 500.00 | 0.00 | 1,000,638.71 | 1,001,889.01 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 15,049.96 | 15,049.96 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 31,788.20 | 31,788.20 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 0.00 | 46,838.16 | 46,838.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VIII-B-1

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 6942-0 | 6943-0 | 6945-0 | FIDUCIARY - EXPENDABLE TRUST 7501-0 | (Memo Only) |
|--|-----------|--------|--------|--------|--|-------------|
| | ----- | ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 64,032.40 | 64,032.40 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 386.46 | 386.46 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 | 64,418.86 | 64,418.86 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMIN SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY-REAL PROP. | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICES | 8000-8999 | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VIII-C-1

| FUND TYPES DESCRIPTION - FUND SOURCE ----- | ACCT# | 6942-0 | 6943-0 | 6945-0 | FIDUCIARY - EXPENDABLE TRUST 7501-0 (Memo Only) | |
|---|----------------------|----------|--------|-------------|--|--------------|
| | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 252,250.98 | 252,250.98 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 110,936.95 | 110,936.95 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 363,187.93 | 363,187.93 |
| TOTAL EXPENDITURES | 1000-9899 | 750.30 | 500.00 | 0.00 | 1,631,712.63 | 1,632,962.93 |
| OTHER FINANCING SOURCES & FUND USES: | | | | | | |
| TRANSFERS IN | 9200-9299 | 1,969.84 | 0.00 | 0.00 | 11,446.61 | 13,416.45 |
| OTHER FINANCING SOURCES | 9000-9997 | 0.00 | 0.00 | 0.00 | 1,253.50 | 1,253.50 |
| TRANSFERS OUT | 920-929 9900-9999 | 0.00 | 0.00 | 78,561.75 | 71,027.76 | 149,589.51 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | (NET) | 1,969.84 | 0.00 | (78,561.75) | (58,327.65) | (134,919.56) |
| TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES | (NET) | 1,969.84 | 0.00 | (78,561.75) | (58,327.65) | (134,919.56) |
| EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES | (NET) | 1,896.09 | 0.00 | (78,561.75) | 76,671.33 | 5.67 |
| BEGINNING FUND BALANCE - OCT 1 | 0300-0399 | 0.00 | 0.00 | 78,561.75 | 1,049,037.84 | 1,127,599.59 |
| ENDING FUND BALANCE - SEP 30 | (NET) | 1,896.09 | 0.00 | 0.00 | 1,125,709.17 | 1,127,605.26 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-1

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|--------------------------------------|------------------------|-------|--------------|--------------|--------------|------------|-----------|
| DESCRIPTION - COST CENTER | ACCT # | 0000 | 0005 | 0010 | 0015 | 0029 | 0085 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 2,458,427.43 | 2,192,617.98 | 1,718,737.56 | 280,288.30 | 21,161.09 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 934,711.22 | 762,723.05 | 628,547.38 | 93,826.23 | 8,170.57 |
| PURCHASED SERVICES | 300-399 | 0.00 | 47,624.45 | 53,759.63 | 38,209.51 | 2,834.58 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 3,494.05 | 3,688.99 | 0.00 | 9,503.29 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 6,190.00 | 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 | 3,444,257.15 | 3,018,979.65 | 2,385,494.45 | 386,452.40 | 29,331.66 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 549,770.43 | 493,653.63 | 475,919.58 | 197,917.82 | 7,740.38 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 205,554.17 | 181,504.12 | 179,104.27 | 58,613.66 | 1,392.24 |
| PURCHASED SERVICES | 300-399 | 0.00 | 3,593.91 | 5,402.10 | 2,645.56 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 1,799.55 | 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 | 758,918.51 | 680,559.85 | 657,669.41 | 258,331.03 | 9,132.62 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 70,699.79 | 57,421.71 | 47,614.85 | 0.00 | 1,322.08 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 38,039.57 | 30,177.67 | 28,306.07 | 0.00 | 663.92 |
| PURCHASED SERVICES | 300-399 | 0.00 | 128,708.24 | 276,241.24 | 146,570.08 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 237,447.60 | 363,840.62 | 222,491.00 | 0.00 | 1,986.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-1

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------------|------------------------|--------------|--------------|--------------|------------|-----------|
| ----- | ----- | 0000 | 0005 | 0010 | 0015 | 0029 | 0085 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 384,817.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 177,561.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 7,769.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 3,422.72 | 0.00 | 0.00 | 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 | 472.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 574,043.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 5,016,633.21 | 4,068,840.76 | 3,266,676.12 | 644,883.07 | 40,450.28 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 101,793.31 | 91,749.28 | 71,195.27 | 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 | (NET) | 0.00 | 101,793.31 | 91,749.28 | 71,195.27 | 0.00 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 0.00 | 5,118,426.52 | 4,160,590.04 | 3,337,871.39 | 644,883.07 | 40,450.28 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-2

| FUND TYPES | | GOVERNMENTAL - GENERAL | | | | | |
|--------------------------------------|-----------|------------------------|--------------|--------------|--------------|--------------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 0125 | 0130 | 0135 | 0140 | 0150 | 0160 |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,529,368.63 | 1,623,573.16 | 1,725,879.72 | 1,687,041.55 | 1,695,995.77 | 1,419,939.21 |
| EMPLOYEE BENEFITS | 200-299 | 551,215.98 | 559,049.78 | 578,444.72 | 610,482.59 | 678,730.69 | 481,571.67 |
| PURCHASED SERVICES | 300-399 | 33,600.21 | 22,146.97 | 37,841.99 | 39,304.76 | 36,786.33 | 31,275.43 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 678.12 | 0.00 | 0.00 | 0.00 | 810.39 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 2,114,184.82 | 2,205,448.03 | 2,342,166.43 | 2,336,828.90 | 2,411,512.79 | 1,933,596.70 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 511,402.47 | 438,043.91 | 443,403.59 | 522,339.67 | 472,353.47 | 429,245.39 |
| EMPLOYEE BENEFITS | 200-299 | 192,495.14 | 171,536.15 | 164,542.37 | 193,045.72 | 169,353.86 | 158,248.80 |
| PURCHASED SERVICES | 300-399 | 4,612.35 | 6,674.05 | 4,852.09 | 1,733.61 | 2,640.27 | 4,704.77 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,286.12 |
| 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 | | 708,509.96 | 616,254.11 | 612,798.05 | 717,119.00 | 644,347.60 | 625,485.08 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 62,596.80 | 59,416.90 | 66,897.00 | 60,206.04 | 58,932.72 | 55,462.06 |
| EMPLOYEE BENEFITS | 200-299 | 31,336.64 | 30,344.63 | 32,098.46 | 29,873.72 | 31,160.79 | 29,867.14 |
| PURCHASED SERVICES | 300-399 | 109,314.66 | 228,773.58 | 199,254.40 | 132,189.40 | 107,890.52 | 231,768.15 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 6,195.00 | 0.00 | 0.00 | 0.00 | 6,195.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 209,443.10 | 318,535.11 | 298,249.86 | 222,269.16 | 204,179.03 | 317,097.35 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-2

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|------------------|------------------------|--------------|--------------|--------------|--------------|--------------|
| ----- | ----- | 0125 | 0130 | 0135 | 0140 | 0150 | 0160 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 148,912.75 | 0.00 | 0.00 | 75,314.78 | 149,149.22 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 66,201.23 | 0.00 | 0.00 | 33,249.10 | 67,057.22 | 0.00 |
| PURCHASED SERVICES | 300-399 | 5,400.19 | 0.00 | 0.00 | 2,611.39 | 4,429.60 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 5,418.53 | 0.00 | 0.00 | 901.43 | 2,342.26 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 280.00 | 0.00 | 0.00 | 540.00 | 1,200.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 226,212.70 | 0.00 | 0.00 | 112,616.70 | 224,178.30 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 3,259,250.19 | 3,141,458.94 | 3,256,375.31 | 3,390,347.30 | 3,485,479.29 | 2,881,620.68 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 64,162.30 | 77,667.93 | 72,519.12 | 69,171.03 | 76,602.42 | 64,110.41 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 64,162.30 | 77,667.93 | 72,519.12 | 69,171.03 | 76,602.42 | 64,110.41 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 3,323,412.49 | 3,219,126.87 | 3,328,894.43 | 3,459,518.33 | 3,562,081.71 | 2,945,731.09 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-3

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|--------------|--------------|--------------|--------------|--------------|
| | | 0165 | 0175 | 0180 | 0200 | 0205 | 0210 |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 992,975.61 | 1,904,241.99 | 1,723,911.18 | 2,261,031.15 | 1,861,726.48 | 1,509,877.77 |
| EMPLOYEE BENEFITS | 200-299 | 376,165.26 | 707,532.38 | 597,726.22 | 804,408.12 | 721,389.93 | 515,550.13 |
| PURCHASED SERVICES | 300-399 | 13,755.06 | 45,383.15 | 59,018.81 | 28,424.37 | 44,214.42 | 28,611.19 |
| 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 INSTRUCTIONAL SERVICES | | 1,382,895.93 | 2,657,157.52 | 2,380,656.21 | 3,093,863.64 | 2,627,330.83 | 2,054,039.09 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 323,265.74 | 499,655.68 | 488,457.14 | 526,531.56 | 514,495.86 | 412,921.58 |
| EMPLOYEE BENEFITS | 200-299 | 117,677.71 | 190,449.93 | 172,295.75 | 190,036.03 | 188,960.27 | 149,283.56 |
| PURCHASED SERVICES | 300-399 | 1,005.53 | 1,854.25 | 7,461.68 | 5,091.87 | 1,847.29 | 3,407.27 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | 441,948.98 | 691,959.86 | 668,214.57 | 721,659.46 | 705,303.42 | 565,612.41 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 54,444.12 | 59,167.98 | 55,259.25 | 54,000.07 | 59,461.29 | 56,077.42 |
| EMPLOYEE BENEFITS | 200-299 | 28,160.83 | 31,366.24 | 29,246.30 | 29,002.55 | 30,643.66 | 29,609.34 |
| PURCHASED SERVICES | 300-399 | 63,106.71 | 92,907.69 | 192,349.28 | 249,903.80 | 116,728.23 | 132,047.55 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | 145,711.66 | 183,441.91 | 276,854.83 | 332,906.42 | 206,833.18 | 217,734.31 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-3

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|------------------|------------------------|--------------|--------------|--------------|--------------|--------------|
| ----- | ----- | 0165 | 0175 | 0180 | 0200 | 0205 | 0210 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 64,520.92 | 0.00 | 0.00 | 144,652.29 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 29,775.22 | 0.00 | 0.00 | 66,558.51 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 3,935.99 | 0.00 | 0.00 | 4,326.28 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 2,360.41 | 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 | 98,232.13 | 0.00 | 0.00 | 217,897.49 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 1,972,244.79 | 3,631,786.86 | 3,337,527.80 | 4,153,773.16 | 3,758,551.33 | 2,839,841.03 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 38,809.13 | 83,967.71 | 104,553.28 | 83,979.44 | 83,192.89 | 62,145.08 |
| 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) | 38,809.13 | 83,967.71 | 104,553.28 | 83,979.44 | 83,192.89 | 62,145.08 |
| | | 2,011,053.92 | 3,715,754.57 | 3,442,081.08 | 4,237,752.60 | 3,841,744.22 | 2,901,986.11 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-4

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|--------------|--------------|-----------|------|------------|
| | | 0215 | 0220 | 6010 | 8110 | 8200 | 8210 |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,892,329.18 | 1,273,333.08 | 844,981.73 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 686,661.43 | 455,770.36 | 286,133.01 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 33,106.55 | 19,748.35 | 62,629.05 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 3,498.96 | 2,487.11 | 149,259.99 | 27,884.87 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 49,075.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 670.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 2,615,596.12 | 1,751,338.90 | 1,392,748.78 | 27,884.87 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 526,358.46 | 419,560.04 | 276,592.72 | 0.00 | 0.00 | 234,116.17 |
| EMPLOYEE BENEFITS | 200-299 | 195,165.47 | 158,095.32 | 103,557.38 | 0.00 | 0.00 | 77,102.93 |
| PURCHASED SERVICES | 300-399 | 3,016.99 | 6,250.67 | 5,047.33 | 0.00 | 0.00 | 9,033.85 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,965.07 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 800.00 | 0.00 | 0.00 | 165.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 724,540.92 | 583,906.03 | 385,997.43 | 0.00 | 0.00 | 356,383.02 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 58,304.97 | 59,461.29 | 61,506.51 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 31,221.38 | 30,095.84 | 30,910.47 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 106,522.26 | 130,673.27 | 102,896.19 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 1,509.12 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 196,048.61 | 220,230.40 | 196,822.29 | 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, 2023

EXHIBIT A-II-I-C-4

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|--------------------------------|------------------------|--------------|--------------|--------------|-----------|------------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 0215 | 0220 | 6010 | 8110 | 8200 | 8210 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 132,055.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 64,046.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 2,688.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 1,997.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 340.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 201,127.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 3,737,587.30 | 2,556,248.68 | 1,981,142.47 | 27,884.87 | 143,125.58 | 356,383.02 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 78,773.60 | 54,593.39 | 40,476.09 | 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) | 3,816,360.90 | 2,610,842.07 | 2,021,618.56 | 27,884.87 | 143,125.58 | 356,383.02 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-5

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|-----------|------------------------|------|------|-----------|------------|------------|
| | | 8220 | 8230 | 8280 | 8285 | 8290 | 8310 |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 316,824.94 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 110,754.15 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 3,241.51 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 24,518.30 | 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 | 455,338.90 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 519,244.79 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 169,435.07 | 0.00 |
| PURCHASED SERVICES | 300-399 | 1,496.20 | 0.00 | 0.00 | 104.40 | 147,396.95 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 57,149.62 | 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 | 8,917.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 1,496.20 | 0.00 | 0.00 | 104.40 | 902,143.43 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,923.04 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,096.96 |
| PURCHASED SERVICES | 300-399 | 8,644.44 | 0.00 | 0.00 | 15,896.73 | 0.00 | 473,531.72 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 777.72 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175.00 |
| TOTAL OPERATION & MAINTENANCE | | 8,644.44 | 0.00 | 0.00 | 15,896.73 | 0.00 | 589,504.44 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-5

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | 8220 | GOVERNMENTAL - GENERAL | | | | 8290 | 8310 |
|---|------------------------------|-----------|------------------------|-------|-----------|--------------|------------|------|
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES | 1000-9899 | 10,140.64 | 0.00 | 0.00 | 16,583.03 | 1,489,227.17 | 589,504.44 | |
| OTHER FUND USES | | | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 0.00 | 0.00 | 0.00 | 495.00 | 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 | 495.00 | 0.00 | 0.00 | |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 10,140.64 | 0.00 | 0.00 | 17,078.03 | 1,489,227.17 | 589,504.44 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-6

| FUND TYPES | | GOVERNMENTAL - GENERAL | | | | | |
|--------------------------------------|-----------|------------------------|----------|------------|-----------|------------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 8320 | 8350 | 8390 | 8410 | 8600 | 8610 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 905.26 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 905.26 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 17,159.63 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 13,078.20 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 13,746.55 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 1,510.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 0.00 | 30,237.83 | 15,256.55 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,200,937.04 | 0.00 | 0.00 | 0.00 | 15,500.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 470,888.94 | 0.00 | 0.00 | 0.00 | 1,190.44 | 0.00 |
| PURCHASED SERVICES | 300-399 | 237,046.43 | 5,708.00 | 7,027.55 | 26,565.46 | 692,243.23 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 534,604.21 | 0.00 | 148,068.87 | 15.81 | 13,021.37 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 286,928.22 | 0.00 | 6,195.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 1,972.24 | 0.00 | 0.00 | 150.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 2,732,377.08 | 5,708.00 | 161,291.42 | 26,731.27 | 721,955.04 | 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, 2023

EXHIBIT A-II-I-C-6

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | 8320 | GOVERNMENTAL - GENERAL | | | 8600 | 8610 |
|---|-----------------|--------------|------------------------|------------|--------------|------------|------------|
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 60,936.62 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 60,936.62 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 2,732,377.08 | 5,708.00 | 161,291.42 | 7,283,096.42 | 976,028.10 | 119,726.93 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 14,772.37 | 0.00 |
| OTHER FUND USES | 9900-9999 | 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 | 14,772.37 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 2,732,377.08 | 5,708.00 | 161,291.42 | 7,283,096.42 | 990,800.47 | 119,726.93 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-7

| FUND TYPES | | GOVERNMENTAL - GENERAL | | | | | |
|--------------------------------------|-----------|------------------------|--------------|-------|-------|------------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 8620 | 8625 | 8630 | 8640 | 8641 | 9200 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 10,000.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 750.94 | 0.00 | 0.00 | 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 | 1,256,859.08 | 0.00 | 0.00 | 549,828.73 | 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 | 2,678.18 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 1,267,610.04 | 0.00 | 0.00 | 552,506.91 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 58,412.10 | 0.00 | 0.00 | 381,695.55 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 20,244.54 | 0.00 | 0.00 | 151,442.32 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 13,812.08 | 0.00 | 0.00 | 16,861.46 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 2,628.57 | 0.00 | 0.00 | 55,687.30 | 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 | 95,097.29 | 0.00 | 0.00 | 605,686.63 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 26,312.69 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 489.53 | 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 | 26,802.22 | 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, 2023

EXHIBIT A-II-I-C-7

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|---|------------------|------------------------|--------------|------------|------------|--------------|--------------|
| ----- | ----- | 8620 | 8625 | 8630 | 8640 | 8641 | 9200 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 422,985.60 | 1,542,203.71 | 706,716.71 | 127,745.46 | 1,625,617.41 | 2,627,272.16 |
| 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) | 422,985.60 | 1,542,203.71 | 706,716.71 | 127,745.46 | 1,625,617.41 | 2,627,272.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-8

| FUND TYPES | | | |
|--------------------------------------|-----------|-------|---------------|
| DESCRIPTION - COST CENTER | ACCT # | 9700 | (Memo Only) |
| ----- | ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 30,944,263.53 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 11,150,315.81 |
| PURCHASED SERVICES | 300-399 | 0.00 | 682,421.58 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 2,032,511.88 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 55,265.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 3,348.18 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 44,868,125.98 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 9,740,257.36 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 3,572,214.98 |
| PURCHASED SERVICES | 300-399 | 0.00 | 274,293.08 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 186,516.23 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 11,392.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 13,784,673.65 |
| OPERATION & MAINTENANCE | 3000-3999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 2,362,612.93 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 1,051,301.56 |
| PURCHASED SERVICES | 300-399 | 0.00 | 4,240,821.50 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 698,486.63 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 305,513.22 |
| OTHER OBJECTS | 600-977 | 0.00 | 2,297.24 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 8,661,033.08 |

GOVERNMENTAL - GENERAL

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-B-8

| FUND TYPES | | | |
|---------------------------------------|-----------|-------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 9700 | (Memo Only) |
| ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 2,853,838.79 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 1,822,827.04 |
| PURCHASED SERVICES | 300-399 | 0.00 | 147,403.21 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 962,476.27 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 1,503,976.50 |
| OTHER OBJECTS | 600-997 | 0.00 | 4,329.25 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 7,294,851.06 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 1,347,062.95 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 379,463.58 |
| PURCHASED SERVICES | 300-399 | 0.00 | 418,868.79 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 104,916.90 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 11,474.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 171,349.51 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 2,433,135.73 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | |
| PRINCIPAL | 931-931 | 0.00 | 943,115.00 |
| INTEREST | 932-932 | 0.00 | 1,679,757.16 |
| OTHER OBJECTS | 300-997 | 0.00 | 4,400.00 |
| TOTAL DEBT SERVICE | | 0.00 | 2,627,272.16 |

GOVERNMENTAL - GENERAL

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-8

GOVERNMENTAL - GENERAL

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 9700 ----- | (Memo Only) ----- |
|--|------------------------------|---------------|----------------------|
| OTHER EXPENDITURES | 9000-9899 | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 1,099,422.48 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 504,449.22 |
| PURCHASED SERVICES | 300-399 | 0.00 | 31,161.62 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 16,442.72 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 63,768.62 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 1,715,244.66 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 81,384,336.32 |
| OTHER FUND USES | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 2,087,578.66 | 3,422,307.71 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 2,087,578.66 | 3,422,307.71 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 2,087,578.66 | 84,806,644.03 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 | 123,634.61 | 75,313.33 | 72,043.28 | 18,064.76 | 114,172.49 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 58,239.73 | 51,407.41 | 53,920.30 | 12,749.20 | 60,606.09 |
| PURCHASED SERVICES | 300-399 | 0.00 | 10,427.94 | 6,488.91 | 5,927.37 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 84,841.17 | 119,427.41 | 46,683.60 | 0.00 | 50,753.54 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 665.67 | 1,952.30 | 438.50 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 277,809.12 | 254,589.36 | 179,013.05 | 30,813.96 | 225,532.12 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 35,433.99 | 375.00 | 375.00 | 0.00 | 33,350.44 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 10,774.86 | 66.29 | 70.92 | 0.00 | 10,558.15 |
| PURCHASED SERVICES | 300-399 | 0.00 | 9,384.63 | 70,668.71 | 13,348.80 | 0.00 | 4,258.23 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 27,948.04 | 64,918.57 | 15,384.49 | 0.00 | 30,362.92 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 6,147.00 | 21,600.20 | 5,408.50 | 0.00 | 2,882.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 89,688.52 | 157,628.77 | 34,587.71 | 0.00 | 81,411.74 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 8,179.01 | 30,981.27 | 3,219.00 | 0.00 | 2,683.20 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 10,809.79 | 11,633.94 | 4,017.51 | 0.00 | 12,765.18 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 28,950.00 | 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 | 47,938.80 | 42,615.21 | 7,236.51 | 0.00 | 15,448.38 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 52,946.25 | 5,450.00 | 5,275.00 | 6,240.00 | 38,960.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 10,283.81 | 1,042.16 | 1,044.71 | 1,247.17 | 7,467.64 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 31,609.27 | 39,814.59 | 15,958.78 | 0.00 | 31,930.82 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 880.00 | 0.00 | 136.16 | 0.00 | 734.99 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 95,719.33 | 46,306.75 | 22,414.65 | 7,487.17 | 79,093.45 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 1,183,208.16 | 898,232.07 | 746,546.48 | 38,301.13 | 985,244.43 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 32,352.49 | 46,901.59 | 37,144.88 | 0.00 | 3,724.77 |
| OTHER FUND USES | 9900-9999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 32,352.49 | 46,901.59 | 37,144.88 | 0.00 | 3,724.77 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 0.00 | 1,215,560.65 | 945,133.66 | 783,691.36 | 38,301.13 | 988,969.20 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 | 54,280.83 | 40,758.00 | 117,831.79 | 121,864.37 | 60,156.08 | 123,598.74 |
| EMPLOYEE BENEFITS | 200-299 | 38,463.32 | 27,352.56 | 60,601.49 | 59,319.45 | 40,831.95 | 67,172.96 |
| PURCHASED SERVICES | 300-399 | 4,527.00 | 3,826.32 | 6,600.00 | 7,114.76 | 2,998.00 | 672.00 |
| MATERIALS & SUPPLIES | 400-499 | 47,231.60 | 48,009.77 | 53,041.25 | 83,737.77 | 47,709.76 | 29,294.20 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,621.10 | 150.00 | 0.00 | 0.00 | 4,170.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 146,123.85 | 120,096.65 | 238,074.53 | 272,036.35 | 155,865.79 | 220,737.90 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 375.00 | 375.00 | 38,953.66 | 67,856.62 | 34,722.09 | 28,729.70 |
| EMPLOYEE BENEFITS | 200-299 | 71.27 | 75.29 | 11,607.20 | 22,212.82 | 10,858.23 | 9,012.43 |
| PURCHASED SERVICES | 300-399 | 45,270.02 | 35,134.82 | 6,774.58 | 15,612.18 | 50,399.27 | 8,463.97 |
| MATERIALS & SUPPLIES | 400-499 | 17,470.65 | 67,250.31 | 29,107.20 | 17,348.73 | 29,204.52 | 9,731.25 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 13,138.61 | 12,145.22 | 2,196.00 | 5,074.00 | 12,253.86 | 1,300.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 76,325.55 | 114,980.64 | 88,638.64 | 128,104.35 | 137,437.97 | 57,237.35 |
| 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 | 21,600.11 | 26,865.79 | 6,287.00 | 2,275.52 | 14,092.34 | 1,475.00 |
| MATERIALS & SUPPLIES | 400-499 | 22,776.57 | 6,281.28 | 8,271.45 | 3,632.59 | 8,112.33 | 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 | | 44,376.68 | 33,147.07 | 14,558.45 | 5,908.11 | 22,204.67 | 1,475.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-2

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 0130 ----- | 0135 ----- | 0140 ----- | 0150 ----- | 0160 ----- | 0165 ----- |
|--|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 5,235.00 | 1,560.00 | 23,945.00 | 69,555.00 | 5,110.00 | 5,313.75 |
| EMPLOYEE BENEFITS | 200-299 | 1,039.45 | 313.58 | 4,214.86 | 13,163.31 | 973.90 | 1,027.47 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 11,713.81 | 1,477.92 | 23,162.43 | 13,213.78 | 5,370.10 | 5,187.20 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 2,666.14 | 0.00 | 1,452.68 | 519.96 | 5,322.85 |
| TOTAL OTHER EXPENDITURES | | 17,988.26 | 6,017.64 | 51,322.29 | 97,384.77 | 11,973.96 | 16,851.27 |
| TOTAL EXPENDITURES | 1000-9899 | 638,418.22 | 665,703.21 | 884,047.08 | 3,230,125.35 | 706,681.09 | 600,828.50 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 24,589.31 | 21,083.71 | 14,667.92 | 5,183.52 | 13,815.52 | 16,177.91 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 24,589.31 | 0.00 21,083.71 | 0.00 14,667.92 | 0.00 5,183.52 | 0.00 13,815.52 | 0.00 16,177.91 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 663,007.53 | 686,786.92 | 898,715.00 | 3,235,308.87 | 720,496.61 | 617,006.41 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 | 130,666.99 | 44,398.62 | 58,149.00 | 133,930.40 | 70,138.41 | 127,813.60 |
| EMPLOYEE BENEFITS | 200-299 | 74,218.51 | 36,314.30 | 38,717.51 | 70,709.39 | 46,028.70 | 56,567.48 |
| PURCHASED SERVICES | 300-399 | 1,500.00 | 7,765.62 | 9,271.83 | 5,743.74 | 0.00 | 4,904.73 |
| MATERIALS & SUPPLIES | 400-499 | 93,023.59 | 64,747.70 | 107,940.52 | 77,141.16 | 84,236.92 | 65,731.85 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,777.50 | 85.00 | 32,416.00 | 182.50 | 100.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 301,186.59 | 158,311.24 | 246,494.86 | 287,707.19 | 200,504.03 | 255,017.66 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 32,386.70 | 375.00 | 0.00 | 33,636.60 | 0.00 | 33,790.64 |
| EMPLOYEE BENEFITS | 200-299 | 10,323.45 | 66.63 | 0.00 | 10,044.39 | 0.00 | 10,497.49 |
| PURCHASED SERVICES | 300-399 | 14,228.56 | 54,173.38 | 38,000.94 | 22,104.27 | 46,297.58 | 11,565.79 |
| MATERIALS & SUPPLIES | 400-499 | 25,034.24 | 33,320.15 | 20,757.87 | 17,255.51 | 22,529.50 | 18,078.01 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 3,101.00 | 9,211.84 | 8,347.43 | 3,727.00 | 21,097.52 | 3,440.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 85,073.95 | 97,147.00 | 67,106.24 | 86,767.77 | 89,924.60 | 77,371.93 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 7,627.71 | 12,807.12 | 13,375.57 | 4,771.84 | 9,449.25 | 11,828.14 |
| MATERIALS & SUPPLIES | 400-499 | 4,545.09 | 8,347.83 | 2,288.47 | 5,738.41 | 10,812.42 | 2,168.40 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 29,350.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 12,172.80 | 21,154.95 | 15,664.04 | 39,860.25 | 20,261.67 | 13,996.54 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-3

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 0175 ----- | 0180 ----- | 0200 ----- | 0205 ----- | 0210 ----- | 0215 ----- |
|--|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 38,183.25 | 10,681.25 | 2,920.00 | 46,990.00 | 2,010.00 | 23,065.00 |
| EMPLOYEE BENEFITS | 200-299 | 8,208.20 | 1,775.46 | 580.44 | 9,165.58 | 394.71 | 4,575.24 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 25,422.92 | 15,806.65 | 6,050.95 | 19,305.39 | 0.00 | 19,906.52 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 7,267.99 | 42.06 | 248.32 | 872.85 |
| TOTAL OTHER EXPENDITURES | | 71,814.37 | 28,263.36 | 16,819.38 | 75,503.03 | 2,653.03 | 48,419.61 |
| TOTAL EXPENDITURES | 1000-9899 | 1,104,626.56 | 777,706.83 | 783,149.67 | 1,223,997.18 | 3,987,800.95 | 953,454.82 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 32,304.39 | 39,320.26 | 26,784.12 | 4,123.62 | 27,581.41 | 20,957.60 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 32,304.39 | 0.00 39,320.26 | 0.00 26,784.12 | 0.00 4,123.62 | 0.00 27,581.41 | 0.00 20,957.60 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 1,136,930.95 | 817,027.09 | 809,933.79 | 1,228,120.80 | 4,015,382.36 | 974,412.42 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-4

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|---|-----------|--------------------------------|------------|------------|-----------|------------|------------|
| | | 0220 | 6010 | 8110 | 8210 | 8220 | 8290 |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 85,868.61 | 20,379.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 58,377.82 | 13,049.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 47.16 | 9,000.00 | 17,207.19 | 0.00 | 0.00 | 2,900.64 |
| MATERIALS & SUPPLIES | 400-499 | 37,343.00 | 83,578.05 | 519,539.91 | 0.00 | 0.00 | 105,000.49 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 67,800.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 150.00 | 6,488.37 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 181,636.59 | 126,156.21 | 611,035.47 | 0.00 | 0.00 | 107,901.13 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 375.00 | 0.00 | 0.00 | 0.00 | 72,204.49 | 67,930.06 |
| EMPLOYEE BENEFITS | 200-299 | 71.69 | 0.00 | 0.00 | 0.00 | 11,221.43 | 5,233.97 |
| PURCHASED SERVICES | 300-399 | 11,935.90 | 6,191.34 | 0.00 | 90,881.94 | 58,379.18 | 125,505.24 |
| MATERIALS & SUPPLIES | 400-499 | 16,004.89 | 34,637.37 | 0.00 | 3,093.29 | 2,623.05 | 17,304.37 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 5,616.60 | 8,452.31 | 0.00 | 0.00 | 19,211.68 | 19,334.91 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 34,004.08 | 49,281.02 | 0.00 | 93,975.23 | 163,639.83 | 235,308.55 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 10,550.60 | 825.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 2,220.02 | 406.11 | 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 | | 12,770.62 | 1,231.11 | 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, 2023

EXHIBIT A-II-II-C-4

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|---|------------------|--------------------------------|------------|------------|-----------|------------|------------|
| ----- | ----- | 0220 | 6010 | 8110 | 8210 | 8220 | 8290 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 13,370.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,480.00 |
| EMPLOYEE BENEFITS | 200-299 | 2,630.90 | 0.00 | 0.00 | 0.00 | 0.00 | 877.39 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244.88 |
| MATERIALS & SUPPLIES | 400-499 | 6,666.12 | 6,837.62 | 0.00 | 0.00 | 0.00 | 30,672.02 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 22,667.02 | 6,837.62 | 0.00 | 0.00 | 0.00 | 36,274.29 |
| TOTAL EXPENDITURES | 1000-9899 | 586,264.37 | 192,651.68 | 611,035.47 | 93,975.23 | 163,639.83 | 551,631.80 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 22,132.28 | 7,422.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 22,132.28 | 7,422.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 608,396.65 | 200,073.71 | 611,035.47 | 93,975.23 | 163,639.83 | 551,631.80 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-5

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
|--------------------------------------|--------------------------------|-----------|-----------|-----------|------|------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 8310 | 8320 | 8350 | 8410 | 8600 | 8625 |
| ----- | | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 630,977.68 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 216,290.67 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 380,148.02 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 750,948.56 |
| 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 | 1,978,364.93 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 828,149.67 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270,704.27 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,266.68 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,825.96 |
| 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 | 22,088.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,442,034.58 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 17,754.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 1,363.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 9,573.95 | 0.00 | 34,296.46 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 39,079.67 | 34,756.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,616.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 48,653.62 | 53,874.17 | 34,296.46 | 0.00 | 0.00 | 40,616.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-5

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
|---------------------------------|--------------------------------|-----------|--------------|-----------|-----------|-----------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 8310 | 8320 | 8350 | 8410 | 8600 | 8625 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 32,796.32 |
| 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 | 3,122.91 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 3,122.91 | 32,796.32 |
| TOTAL EXPENDITURES | 1000-9899 | 48,653.62 | 1,009,176.09 | 34,296.46 | 31,850.36 | 3,122.91 | 3,664,348.83 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 28,662.77 | 0.00 |
| OTHER FUND USES | 9900-9999 | 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 | 28,662.77 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 48,653.62 | 1,009,176.09 | 34,296.46 | 31,850.36 | 31,785.68 | 3,664,348.83 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-6

| FUND TYPES | | GOVERNMENTAL - SPECIAL REVENUE | | | |
|--------------------------------------|-----------|--------------------------------|------------|-------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 8630 | 8641 | 8690 | (Memo Only) |
| ----- | | ----- | ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 2,224,040.59 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,140,938.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 487,071.23 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 411,468.57 | 0.00 | 3,011,430.39 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 72,800.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 50,196.94 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 411,468.57 | 0.00 | 6,986,477.15 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 120,778.33 | 0.00 | 1,430,172.99 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 43,303.60 | 0.00 | 436,774.38 |
| PURCHASED SERVICES | 300-399 | 0.00 | 20,000.00 | 0.00 | 1,038,846.01 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 560,190.89 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 205,773.68 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 184,081.93 | 0.00 | 3,671,757.95 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 17,754.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,363.53 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 232,763.88 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 198,663.70 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 98,916.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 0.00 | 549,461.11 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-B-6

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | |
|---------------------------------------|--------------------------------|-----------|-------|------------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 8630 | 8641 | 8690 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 2,033,381.14 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 1,309,594.54 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 421,648.19 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 3,671,666.08 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 167,482.84 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 449,957.89 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 | 8,053,730.68 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | |
| PERSONAL SERVICES | 010-199 | 18,657.24 | 0.00 | 0.00 | 234,222.12 |
| EMPLOYEE BENEFITS | 200-299 | 6,548.25 | 0.00 | 0.00 | 71,834.51 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 18,337.05 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 172.96 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 275,504.45 | 322,798.54 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 25,205.49 | 0.00 | 275,504.45 | 647,365.18 |
| 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 | 139,277.86 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 6,449,178.41 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 | 6,588,456.27 |
| DEBT SERVICE | 8000-8999 | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-6

| FUND TYPES | | GOVERNMENTAL - SPECIAL REVENUE | | | |
|---------------------------------|------------------|--------------------------------|------------|------------|---------------|
| DESCRIPTION - COST CENTER | ACCT # | 8630 | 8641 | 8690 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 361,289.50 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 70,025.98 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 244.88 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 342,903.21 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 23,266.91 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 797,730.48 |
| TOTAL EXPENDITURES | 1000-9899 | 25,205.49 | 595,550.50 | 275,504.45 | 27,294,978.82 |
| OTHER FUND USES | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 424,930.10 |
| OTHER FUND USES | 9900-9999 | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES | (NET) | 25,205.49 | 595,550.50 | 275,504.45 | 27,719,908.92 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-B-1

| FUND TYPES | GOVERNMENTAL - DEBT SERVICES | | | |
|---------------------------------------|------------------------------|-------|------------|-------------|
| DESCRIPTION - COST CENTER | ACCT # | 0000 | 9200 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 |
| | | | | |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 |
| | | | | |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 |
| | | | | |
| DEBT SERVICE | 8000-8999 | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 699,778.45 | 699,778.45 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 699,778.45 | 699,778.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-C-1

| FUND TYPES | GOVERNMENTAL - DEBT SERVICES | | | |
|--------------------------------|------------------------------|-------|------------|-------------|
| DESCRIPTION - COST CENTER | ACCT # | 0000 | 9200 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 699,778.45 | 699,778.45 |
| OTHER FUND USES | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 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 | 699,778.45 | 699,778.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-1

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------------|---------------------------------|-------|--------------|--------------|--------------|------------|-----------|
| DESCRIPTION - COST CENTER | ACCT # | 0000 | 0005 | 0010 | 0015 | 0029 | 0085 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 2,582,062.04 | 2,267,931.31 | 1,790,780.84 | 298,353.06 | 21,161.09 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 992,950.95 | 814,130.46 | 682,467.68 | 106,575.43 | 8,170.57 |
| PURCHASED SERVICES | 300-399 | 0.00 | 58,052.39 | 60,323.54 | 44,136.88 | 2,834.58 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 94,747.70 | 136,099.31 | 52,187.53 | 9,503.29 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 6,190.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 1,145.75 | 5,418.82 | 1,143.10 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 3,728,958.83 | 3,290,093.44 | 2,570,716.03 | 417,266.36 | 29,331.66 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 585,204.42 | 494,028.63 | 476,294.58 | 197,917.82 | 7,740.38 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 216,329.03 | 181,570.41 | 179,175.19 | 58,613.66 | 1,392.24 |
| PURCHASED SERVICES | 300-399 | 0.00 | 14,439.74 | 100,569.31 | 16,658.64 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 40,334.78 | 134,296.28 | 30,061.12 | 1,799.55 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 23,890.26 | 32,883.29 | 12,614.46 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 880,198.23 | 943,347.92 | 714,803.99 | 258,331.03 | 9,132.62 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 70,699.79 | 57,421.71 | 47,614.85 | 0.00 | 1,322.08 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 38,039.57 | 30,177.67 | 28,306.07 | 0.00 | 663.92 |
| PURCHASED SERVICES | 300-399 | 0.00 | 136,887.25 | 308,142.51 | 149,789.08 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 10,809.79 | 11,633.94 | 4,017.51 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 28,950.00 | 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 | 285,386.40 | 407,375.83 | 229,727.51 | 0.00 | 1,986.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-1

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | 0000 | GOVERNMENTAL - CAPITAL PROJECTS | | | | 0029 | 0085 |
|---|-----------------|-------|---------------------------------|--------------|--------------|------------|-----------|------|
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 437,763.77 | 5,450.00 | 5,275.00 | 6,240.00 | 0.00 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 187,845.25 | 1,042.16 | 1,044.71 | 1,247.17 | 0.00 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 7,769.66 | 0.00 | 0.00 | 0.00 | 0.00 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 35,755.98 | 56,755.53 | 39,446.58 | 0.00 | 0.00 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 0.00 | 4,950.22 | 6,004.82 | 2,697.61 | 0.00 | 0.00 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 674,084.88 | 69,252.51 | 48,463.90 | 7,487.17 | 0.00 | |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 6,244,975.87 | 5,380,191.66 | 4,068,548.95 | 683,184.20 | 40,450.28 | |
| OTHER FUND USES | | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 135,579.73 | 146,529.81 | 111,483.30 | 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 | (NET) | 0.00 | 135,579.73 | 146,529.81 | 111,483.30 | 0.00 | 0.00 | |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 0.00 | 6,380,555.60 | 5,526,721.47 | 4,180,032.25 | 683,184.20 | 40,450.28 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-2

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 0125 | 0130 | 0135 | 0140 | 0150 | 0160 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,643,541.12 | 1,677,853.99 | 1,766,637.72 | 1,804,873.34 | 1,817,860.14 | 1,480,095.29 |
| EMPLOYEE BENEFITS | 200-299 | 611,822.07 | 597,513.10 | 605,797.28 | 671,084.08 | 738,050.14 | 522,403.62 |
| PURCHASED SERVICES | 300-399 | 33,600.21 | 28,093.12 | 41,668.31 | 46,434.76 | 43,901.09 | 34,273.43 |
| MATERIALS & SUPPLIES | 400-499 | 51,789.51 | 61,383.93 | 49,142.70 | 57,320.30 | 84,512.14 | 52,693.63 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,220.00 | 1,621.10 | 182.45 | 9,035.80 | 8,272.05 | 5,133.80 |
| TOTAL INSTRUCTIONAL SERVICES | | 2,341,972.91 | 2,366,465.24 | 2,463,428.46 | 2,588,748.28 | 2,692,595.56 | 2,094,599.77 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 544,752.91 | 438,418.91 | 443,778.59 | 561,293.33 | 540,210.09 | 463,967.48 |
| EMPLOYEE BENEFITS | 200-299 | 203,053.29 | 171,607.42 | 164,617.66 | 204,652.92 | 191,566.68 | 169,107.03 |
| PURCHASED SERVICES | 300-399 | 9,369.96 | 70,285.16 | 46,243.04 | 8,508.19 | 18,252.45 | 63,916.54 |
| MATERIALS & SUPPLIES | 400-499 | 40,150.20 | 116,687.79 | 135,995.91 | 38,226.43 | 22,713.31 | 101,505.82 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 10,887.05 | 40,585.57 | 32,032.22 | 2,204.10 | 5,149.80 | 27,992.78 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 808,213.41 | 837,584.85 | 822,667.42 | 814,884.97 | 777,892.33 | 826,489.65 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 62,596.80 | 59,416.90 | 66,897.00 | 60,206.04 | 58,932.72 | 55,462.06 |
| EMPLOYEE BENEFITS | 200-299 | 31,336.64 | 30,344.63 | 32,098.46 | 29,873.72 | 31,160.79 | 29,867.14 |
| PURCHASED SERVICES | 300-399 | 111,997.86 | 250,853.69 | 226,732.69 | 138,476.40 | 110,166.04 | 246,924.16 |
| MATERIALS & SUPPLIES | 400-499 | 12,765.18 | 48,056.36 | 6,302.28 | 8,271.45 | 3,632.59 | 9,661.28 |
| CAPITAL OUTLAY | 500-599 | 6,195.00 | 0.00 | 0.00 | 0.00 | 6,195.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 57,276.96 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 224,891.48 | 388,671.58 | 389,307.39 | 236,827.61 | 210,087.14 | 341,914.64 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-2

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|--|------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 0125 ----- | 0130 ----- | 0135 ----- | 0140 ----- | 0150 ----- | 0160 ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 187,872.75 | 5,235.00 | 1,560.00 | 99,259.78 | 218,704.22 | 5,110.00 |
| EMPLOYEE BENEFITS | 200-299 | 73,668.87 | 1,039.45 | 313.58 | 37,463.96 | 80,220.53 | 973.90 |
| PURCHASED SERVICES | 300-399 | 5,400.19 | 0.00 | 0.00 | 2,611.39 | 4,429.60 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 38,368.94 | 29,988.39 | 15,526.06 | 24,156.56 | 18,657.30 | 23,685.86 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 8,820.50 | 8,919.47 | 32,386.84 | 649.60 | 5,134.31 | 18,657.13 |
| TOTAL OTHER EXPENDITURES | | 314,131.25 | 45,182.31 | 49,786.48 | 164,141.29 | 327,145.96 | 48,426.89 |
| TOTAL EXPENDITURES | 1000-9899 | 4,275,952.86 | 4,014,128.65 | 4,136,145.82 | 4,714,931.54 | 6,736,928.20 | 3,697,847.03 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 69,275.78 | 106,898.78 | 100,938.88 | 84,457.44 | 83,084.08 | 82,117.51 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 4,345,228.64 | 4,121,027.43 | 4,237,084.70 | 4,799,388.98 | 6,820,012.28 | 3,779,964.54 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-3

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 0165 | 0175 | 0180 | 0200 | 0205 | 0210 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,116,574.35 | 2,034,908.98 | 1,768,309.80 | 2,319,180.15 | 1,995,656.88 | 1,580,016.18 |
| EMPLOYEE BENEFITS | 200-299 | 443,338.22 | 781,750.89 | 634,040.52 | 843,125.63 | 792,099.32 | 561,578.83 |
| PURCHASED SERVICES | 300-399 | 14,427.06 | 46,883.15 | 70,375.23 | 38,336.20 | 49,958.16 | 28,611.19 |
| MATERIALS & SUPPLIES | 400-499 | 29,612.85 | 94,246.84 | 72,180.38 | 121,447.56 | 79,930.94 | 98,218.24 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 8,589.51 | 7,484.75 | 867.00 | 32,499.00 | 7,634.25 | 100.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 1,612,541.99 | 2,965,274.61 | 2,550,772.93 | 3,354,588.54 | 2,925,279.55 | 2,268,524.44 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 351,995.44 | 532,042.38 | 488,832.14 | 526,531.56 | 548,132.46 | 412,921.58 |
| EMPLOYEE BENEFITS | 200-299 | 126,690.14 | 200,773.38 | 172,362.38 | 190,036.03 | 199,004.66 | 149,283.56 |
| PURCHASED SERVICES | 300-399 | 9,469.50 | 16,082.81 | 113,160.46 | 46,301.45 | 23,951.56 | 68,778.52 |
| MATERIALS & SUPPLIES | 400-499 | 10,983.10 | 38,747.56 | 134,674.37 | 83,489.68 | 17,950.22 | 146,352.24 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,300.00 | 3,233.00 | 56,289.75 | 19,887.80 | 3,727.00 | 47,436.01 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 500,438.18 | 790,879.13 | 965,319.10 | 866,246.52 | 792,765.90 | 824,771.91 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 54,444.12 | 59,167.98 | 55,259.25 | 54,000.07 | 59,461.29 | 56,077.42 |
| EMPLOYEE BENEFITS | 200-299 | 28,160.83 | 31,366.24 | 29,246.30 | 29,002.55 | 30,643.66 | 29,609.34 |
| PURCHASED SERVICES | 300-399 | 64,581.71 | 100,895.40 | 210,811.70 | 264,189.14 | 121,500.07 | 146,145.52 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 4,545.09 | 8,347.83 | 2,525.78 | 5,738.41 | 15,513.57 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 29,350.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,865.31 |
| TOTAL OPERATION & MAINTENANCE | | 147,186.66 | 195,974.71 | 303,665.08 | 349,717.54 | 246,693.43 | 261,211.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-3

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | 0165 | 0175 | 0180 | 0200 | 0205 | 0210 |
|---|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| GOVERNMENTAL - CAPITAL PROJECTS | | | | | | | |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 5,313.75 | 102,704.17 | 10,681.25 | 2,920.00 | 191,642.29 | 2,010.00 |
| EMPLOYEE BENEFITS | 200-299 | 1,027.47 | 37,983.42 | 1,775.46 | 580.44 | 75,724.09 | 394.71 |
| PURCHASED SERVICES | 300-399 | 0.00 | 3,935.99 | 0.00 | 0.00 | 4,326.28 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 8,242.75 | 25,737.92 | 95,430.63 | 21,003.28 | 22,777.34 | 47,716.70 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 6,193.64 | 8,101.16 | 0.00 | 7,855.04 | 1,802.02 | 10,035.00 |
| TOTAL OTHER EXPENDITURES | | 20,777.61 | 178,462.66 | 107,887.34 | 32,358.76 | 296,272.02 | 60,156.41 |
| TOTAL EXPENDITURES | 1000-9899 | 2,587,199.41 | 4,766,020.72 | 4,455,510.64 | 5,049,063.58 | 5,512,838.40 | 7,102,982.46 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 60,774.82 | 119,014.31 | 152,845.57 | 124,959.13 | 88,325.61 | 94,601.83 |
| OTHER FUND USES | 9900-9999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 60,774.82 | 119,014.31 | 152,845.57 | 124,959.13 | 88,325.61 | 94,601.83 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 2,647,974.23 | 4,885,035.03 | 4,608,356.21 | 5,174,022.71 | 5,601,164.01 | 7,197,584.29 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-4

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------------|---------------------------------|--------------|--------------|--------------|------------|-------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 0215 | 0220 | 6010 | 8110 | 8200 | 8210 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 2,020,142.78 | 1,359,201.69 | 865,360.73 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 743,228.91 | 514,148.18 | 299,182.17 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 38,011.28 | 19,795.51 | 71,629.05 | 17,207.19 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 72,598.29 | 40,702.16 | 237,527.21 | 547,424.78 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 49,075.00 | 67,800.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,633.00 | 1,885.29 | 2,936.17 | 6,488.37 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 2,875,614.26 | 1,935,732.83 | 1,525,710.33 | 638,920.34 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 560,149.10 | 419,935.04 | 276,592.72 | 0.00 | 0.00 | 234,116.17 |
| EMPLOYEE BENEFITS | 200-299 | 205,662.96 | 158,167.01 | 103,557.38 | 0.00 | 0.00 | 77,102.93 |
| PURCHASED SERVICES | 300-399 | 22,177.74 | 18,636.57 | 16,001.04 | 0.00 | 0.00 | 99,915.79 |
| MATERIALS & SUPPLIES | 400-499 | 25,738.23 | 21,567.75 | 41,358.93 | 0.00 | 0.00 | 39,058.36 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 4,140.00 | 5,616.60 | 18,356.61 | 0.00 | 0.00 | 165.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 817,868.03 | 623,922.97 | 455,866.68 | 0.00 | 0.00 | 450,358.25 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 58,304.97 | 59,461.29 | 61,506.51 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 31,221.38 | 30,095.84 | 30,910.47 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 118,750.40 | 141,223.87 | 103,721.19 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 2,168.40 | 2,220.02 | 1,915.23 | 0.00 | 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 | | 210,445.15 | 233,001.02 | 198,053.40 | 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, 2023

EXHIBIT A-II-IV-C-4

| FUND TYPES DESCRIPTION - COST CENTER | ACCT # | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|---|------------------|---------------------------------|--------------|--------------|------------|------------|------------|
| ----- | ----- | 0215 | 0220 | 6010 | 8110 | 8200 | 8210 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 155,120.00 | 13,370.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 68,621.74 | 2,630.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 2,688.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 23,043.35 | 9,086.18 | 12,749.22 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 9,363.78 | 2,286.93 | 54.88 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 258,837.38 | 27,374.01 | 12,804.10 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 4,721,688.17 | 3,156,450.24 | 2,209,673.96 | 638,920.34 | 143,125.58 | 450,358.25 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 99,799.35 | 77,366.08 | 48,704.76 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 4,821,487.52 | 3,233,816.32 | 2,258,378.72 | 638,920.34 | 143,125.58 | 450,358.25 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-5

| FUND TYPES | | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|--------------------------------------|-----------|---------------------------------|-------|-------|-----------|--------------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 8220 | 8230 | 8280 | 8285 | 8290 | 8310 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 316,824.94 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 110,754.15 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 6,142.15 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 129,518.79 | 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 | 563,240.03 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 72,204.49 | 0.00 | 0.00 | 0.00 | 587,174.85 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 11,221.43 | 0.00 | 0.00 | 0.00 | 174,669.04 | 0.00 |
| PURCHASED SERVICES | 300-399 | 59,875.38 | 0.00 | 0.00 | 104.40 | 272,902.19 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 2,623.05 | 0.00 | 0.00 | 0.00 | 74,453.99 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 19,211.68 | 0.00 | 0.00 | 0.00 | 28,251.91 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 165,136.03 | 0.00 | 0.00 | 104.40 | 1,137,451.98 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,923.04 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,096.96 |
| PURCHASED SERVICES | 300-399 | 8,644.44 | 0.00 | 0.00 | 15,896.73 | 0.00 | 483,105.67 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,857.39 |
| 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 | 175.00 |
| TOTAL OPERATION & MAINTENANCE | | 8,644.44 | 0.00 | 0.00 | 15,896.73 | 0.00 | 638,158.06 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-5

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------|---------------------------------|------------|-------|-------|-----------|--------------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 8220 | 8230 | 8280 | 8285 | 8290 | 8310 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 4,480.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 877.39 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 244.88 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 30,672.02 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 36,274.29 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 173,780.47 | 0.00 | 0.00 | 16,583.03 | 2,040,858.97 | 638,158.06 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 495.00 | 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 | 495.00 | 0.00 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 173,780.47 | 0.00 | 0.00 | 17,078.03 | 2,040,858.97 | 638,158.06 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-6

| FUND TYPES | | GOVERNMENTAL - CAPITAL PROJECTS | | | | | |
|--------------------------------------|-----------|---------------------------------|-----------|------------|-----------|------------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 8320 | 8350 | 8390 | 8410 | 8600 | 8610 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 905.26 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 905.26 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 17,159.63 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 13,078.20 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 13,746.55 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 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 | 1,510.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 0.00 | 30,237.83 | 15,756.55 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 1,218,691.04 | 0.00 | 0.00 | 0.00 | 15,500.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 472,252.47 | 0.00 | 0.00 | 0.00 | 1,190.44 | 0.00 |
| PURCHASED SERVICES | 300-399 | 237,046.43 | 40,004.46 | 7,027.55 | 26,565.46 | 748,359.23 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 569,360.85 | 0.00 | 148,068.87 | 15.81 | 13,021.37 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 286,928.22 | 0.00 | 6,195.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 1,972.24 | 0.00 | 0.00 | 150.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 2,786,251.25 | 40,004.46 | 161,291.42 | 26,731.27 | 778,071.04 | 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, 2023

EXHIBIT A-II-IV-C-6

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------|---------------------------------|--------------|-----------|------------|--------------|--------------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 8320 | 8350 | 8390 | 8410 | 8600 | 8610 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 64,059.53 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 64,059.53 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 3,741,553.17 | 40,004.46 | 161,291.42 | 7,314,946.78 | 1,035,767.01 | 119,726.93 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 121,996.89 | 0.00 |
| OTHER FUND USES | 9900-9999 | 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 | 121,996.89 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 3,741,553.17 | 40,004.46 | 161,291.42 | 7,314,946.78 | 1,157,763.90 | 119,726.93 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-7

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------------|---------------------------------|------|--------------|------|------|------------|------|
| DESCRIPTION - COST CENTER | ACCT # | 8620 | 8625 | 8630 | 8640 | 8641 | 8690 |
| ----- | | | | | | | |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 640,977.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 217,041.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 380,148.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 2,007,807.64 | 0.00 | 0.00 | 961,297.30 | 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 | 2,678.18 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 3,245,974.97 | 0.00 | 0.00 | 963,975.48 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 886,561.77 | 0.00 | 0.00 | 502,473.88 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 290,948.81 | 0.00 | 0.00 | 194,745.92 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 294,708.76 | 0.00 | 0.00 | 36,861.46 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 43,574.83 | 0.00 | 0.00 | 55,687.30 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 22,088.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 1,537,882.17 | 0.00 | 0.00 | 789,768.56 | 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 | 26,312.69 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 489.53 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 40,616.00 | 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 | 40,616.00 | 0.00 | 0.00 | 26,802.22 | 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, 2023

EXHIBIT A-II-IV-C-7

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | | | |
|--------------------------------|---------------------------------|------------|--------------|------------|------------|--------------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 8620 | 8625 | 8630 | 8640 | 8641 | 8690 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 32,796.32 | 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 | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 32,796.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 422,985.60 | 5,207,302.84 | 731,922.20 | 127,745.46 | 2,221,167.91 | 275,504.45 |
| 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) | 422,985.60 | 5,207,302.84 | 731,922.20 | 127,745.46 | 2,221,167.91 | 275,504.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-8

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 9200 ----- | 9700 ----- | GOVERNMENTAL - CAPITAL PROJECTS (Memo Only) ----- |
|--|-----------------|---------------|---------------|---|
| REVENUES | 1000-8999 | | | |
| EXPENDITURES | 1000-9899 | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 33,168,304.12 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 12,291,253.81 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 1,175,747.76 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 5,141,893.02 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 128,065.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 105,968.39 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 52,011,232.10 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 11,170,430.35 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 4,008,989.36 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 1,460,917.21 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 1,398,530.80 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 419,452.89 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 18,458,320.61 |
| OPERATION & MAINTENANCE | 3000-3999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 2,380,366.93 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 1,052,665.09 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 4,544,751.34 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 928,938.53 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 404,429.22 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 73,439.51 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 9,384,590.62 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-B-8

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | |
|---------------------------------------|---------------------------------|--------------|-------|---------------|
| DESCRIPTION - COST CENTER | ACCT # | 9200 | 9700 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 4,887,219.93 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 3,132,421.58 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 633,083.80 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 4,634,528.81 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 1,671,459.34 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 454,287.14 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 15,413,000.60 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 1,581,285.07 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 451,298.09 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 437,205.84 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 105,089.86 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 11,474.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 494,148.05 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 3,080,500.91 |
| 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 | 252,161.34 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 7,542,558.07 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 37,888.25 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 7,832,607.66 |
| DEBT SERVICE | 8000-8999 | | | |
| PRINCIPAL | 931-931 | 1,175,000.00 | 0.00 | 1,175,000.00 |
| INTEREST | 932-932 | 2,382,595.97 | 0.00 | 2,382,595.97 |
| OTHER OBJECTS | 300-997 | 4,400.00 | 0.00 | 4,400.00 |
| TOTAL DEBT SERVICE | | 3,561,995.97 | 0.00 | 3,561,995.97 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-8

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | |
|--------------------------------|---------------------------------|--------------|--------------|----------------|
| DESCRIPTION - COST CENTER | ACCT # | 9200 | 9700 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 1,460,711.98 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 574,475.20 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 31,406.50 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 611,596.91 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 197,972.48 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 2,876,163.07 |
| TOTAL EXPENDITURES | 1000-9899 | 3,561,995.97 | 0.00 | 112,618,411.54 |
| OTHER FUND USES | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 2,087,578.66 | 3,996,827.32 |
| OTHER FUND USES | 9900-9999 | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 3,561,995.97 | 2,087,578.66 | 116,615,238.86 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-V-A-
1

| FUND TYPE DESCRIPTION - COST CENTER ----- | ACCT # ----- | PROPRIETARY - ENTERPRISE (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 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, 2023

EXHIBIT A-II-VI-A-

1

| FUND TYPE DESCRIPTION - COST CENTER ----- | ACCT # ----- | PROPRIETARY - ENTERPRISE (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 920-929 | 0.00 |
| RETAINED EARNINGS/FUND BALANCE - SEP 30 | (NET) | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VII-A

1

| FUND TYPE DESCRIPTION - COST CENTER ----- | ACCT # ----- | PROPRIETARY - ENTERPRISE (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 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, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--|-----------------|------------------------------|---------------|---------------|---------------|---------------|
| | | 0000 ----- | 0005 ----- | 0010 ----- | 0015 ----- | 0125 ----- |
| EXPENDITURES | 1000-9899 | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 75.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 6,412.48 | 12,982.91 | 5,503.93 | 1,035.97 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 480.08 | 3,466.52 | 704.60 | 1,220.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 6,892.56 | 16,524.43 | 6,208.53 | 2,255.97 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 1,461.20 | 24,498.50 | 664.28 | 499.38 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 12,386.74 | 69,377.71 | 14,676.63 | 9,787.28 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 17,743.26 | 11,283.09 | 7,205.96 | 8,005.05 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 31,591.20 | 105,159.30 | 22,546.87 | 18,291.71 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 920.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 920.00 | 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, 2023

E)

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|---------------------------------------|------------------------------|-------|----------|----------|--------|----------|
| DESCRIPTION - COST CENTER | ACCT # | 0000 | 0005 | 0010 | 0015 | 0125 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 2,328.53 | 3,830.29 | 521.70 | 2,085.46 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 2,328.53 | 3,830.29 | 521.70 | 2,085.46 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--|------------------------------|------------------------------|---------------|---------------|---------------|---------------|
| | | 0000 ----- | 0005 ----- | 0010 ----- | 0015 ----- | 0125 ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 723.99 | 16,940.94 | 23,487.80 | 1,019.59 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 3,598.22 | 6,004.82 | 2,561.45 | 7,805.51 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 4,322.21 | 22,945.76 | 26,049.25 | 8,825.10 |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 45,134.50 | 149,379.78 | 55,326.35 | 31,458.24 |
| OTHER FUND USES | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 0.00 | 1,433.93 | 7,878.94 | 3,143.15 | 1,388.71 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 1,433.93 | 7,878.94 | 3,143.15 | 1,388.71 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 0.00 | 46,568.43 | 157,258.72 | 58,469.50 | 32,846.95 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

(HIBIT A-II-VIII-A-1

| FUND TYPES | | |
|--------------------------------------|-----------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 0130 |
| ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | |
| INSTRUCTIONAL SERVICES | 1000-1999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 1,419.15 |
| MATERIALS & SUPPLIES | 400-499 | 13,474.21 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 14,893.36 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 18,341.09 |
| MATERIALS & SUPPLIES | 400-499 | 99,217.14 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 27,446.96 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 145,005.19 |
| OPERATION & MAINTENANCE | 3000-3999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 480.00 |
| MATERIALS & SUPPLIES | 400-499 | 25,279.79 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 25,759.79 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

<HIBIT A-II-VIII-B-1

| FUND TYPES | | |
|---------------------------------------|-----------|----------|
| DESCRIPTION - COST CENTER | ACCT # | 0130 |
| ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 5,439.10 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 5,439.10 |
| | | |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 |
| | | |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 |
| | | |
| DEBT SERVICE | 8000-8999 | |
| PRINCIPAL | 931-931 | 0.00 |
| INTEREST | 932-932 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-1

| FUND TYPES | | |
|--------------------------------|-----------|------------|
| DESCRIPTION - COST CENTER | ACCT # | 0130 |
| ----- | ----- | ----- |
| 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 | 18,274.58 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 8,919.47 |
| TOTAL OTHER EXPENDITURES | | 27,194.05 |
| TOTAL EXPENDITURES | 1000-9899 | 218,291.49 |
| OTHER FUND USES | | |
| TRANSFERS OUT | 9910 | |
| | 920-929 | 4,641.54 |
| OTHER FUND USES | 9900-9999 | |
| TOTAL OTHER FUND USES | 900-997 | 0.00 |
| | (NET) | 4,641.54 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 222,933.03 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--|-----------------|------------------------------|---------------|---------------|---------------|---------------|
| | | 0135 ----- | 0140 ----- | 0150 ----- | 0160 ----- | 0165 ----- |
| EXPENDITURES | 1000-9899 | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 530.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 1,132.93 | 4,279.05 | 774.37 | 4,173.48 | 318.65 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 32.45 | 9,035.80 | 8,272.05 | 963.80 | 8,589.51 |
| TOTAL INSTRUCTIONAL SERVICES | | 1,165.38 | 13,844.85 | 9,046.42 | 5,137.28 | 8,908.16 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 6,256.13 | 0.00 | 0.00 | 8,812.50 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 68,745.60 | 9,119.23 | 5,364.58 | 39,015.18 | 1,251.85 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 19,887.00 | 8.10 | 75.80 | 15,738.92 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 94,888.73 | 9,127.33 | 5,440.38 | 63,566.60 | 1,251.85 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 612.50 | 0.00 | 0.00 | 1,063.67 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 21.00 | 0.00 | 0.00 | 1,548.95 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 633.50 | 0.00 | 0.00 | 2,612.62 | 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, 2023

E)

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|---------------------------------------|------------------------------|----------|----------|----------|----------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 0135 | 0140 | 0150 | 0160 | 0165 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 1,303.89 | 1,855.25 | 1,253.87 | 1,775.83 | 39.77 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 1,303.89 | 1,855.25 | 1,253.87 | 1,775.83 | 39.77 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 0135 ----- | FIDUCIARY - EXPENDABLE TRUST | | | | 0165 ----- |
|--|------------------------------|---------------|------------------------------|---------------|---------------|-----------|---------------|
| | | | 0140 ----- | 0150 ----- | 0160 ----- | | |
| 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 | 14,048.14 | 92.70 | 3,101.26 | 18,315.76 | 3,055.55 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 29,720.70 | 109.60 | 2,481.63 | 18,137.17 | 870.79 | |
| TOTAL OTHER EXPENDITURES | | 43,768.84 | 202.30 | 5,582.89 | 36,452.93 | 3,926.34 | |
| TOTAL EXPENDITURES | 1000-9899 | 141,760.34 | 25,029.73 | 21,323.56 | 109,545.26 | 14,126.12 | |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 7,336.05 | 618.49 | 1,298.14 | 4,191.58 | 5,787.78 | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER FUND USES | (NET) | 7,336.05 | 618.49 | 1,298.14 | 4,191.58 | 5,787.78 | |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 149,096.39 | 25,648.22 | 22,621.70 | 113,736.84 | 19,913.90 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

(HIBIT A-II-VIII-A-2

| FUND TYPES | | |
|--------------------------------------|-----------|-----------|
| DESCRIPTION - COST CENTER | ACCT # | 0175 |
| ----- | ----- | ----- |
| 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 | 1,223.25 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 5,707.25 |
| TOTAL INSTRUCTIONAL SERVICES | | 6,930.50 |
| 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 | 13,713.32 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 132.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 13,845.32 |
| OPERATION & MAINTENANCE | 3000-3999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 360.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 360.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

<HIBIT A-II-VIII-B-2

| FUND TYPES | | |
|---------------------------------------|-----------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 0175 |
| ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 55.32 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 55.32 |
| | | |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 |
| | | |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 |
| | | |
| DEBT SERVICE | 8000-8999 | |
| PRINCIPAL | 931-931 | 0.00 |
| INTEREST | 932-932 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-2

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 0175 ----- |
|--|------------------|------------------|
| 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 | 315.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 8,101.16 |
| TOTAL OTHER EXPENDITURES | | 8,416.16 |
| TOTAL EXPENDITURES | 1000-9899 | 29,607.30 |
| OTHER FUND USES | | |
| TRANSFERS OUT | 9910 920-929 | 2,742.21 |
| OTHER FUND USES | 9900-9999 | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 2,742.21 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 32,349.51 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--|-----------------|------------------------------|---------------|---------------|---------------|---------------|
| | | 0180 ----- | 0200 ----- | 0205 ----- | 0210 ----- | 0215 ----- |
| EXPENDITURES | 1000-9899 | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 3,590.80 | 640.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 7,432.68 | 13,507.04 | 2,789.78 | 13,981.32 | 3,367.48 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 782.00 | 83.00 | 7,451.75 | 0.00 | 1,633.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 11,805.48 | 14,230.04 | 10,241.53 | 13,981.32 | 5,000.48 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 51,525.40 | 3,208.64 | 0.00 | 19,073.67 | 7,594.96 |
| MATERIALS & SUPPLIES | 400-499 | 101,354.22 | 62,731.81 | 694.71 | 123,822.74 | 7,660.22 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 47,077.91 | 11,540.37 | 0.00 | 26,338.49 | 700.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 199,957.53 | 77,480.82 | 694.71 | 169,234.90 | 15,955.18 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 5,655.30 | 909.77 | 0.00 | 4,648.72 | 400.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 237.31 | 0.00 | 4,701.15 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 5,655.30 | 1,147.08 | 0.00 | 9,349.87 | 400.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|---------------------------------------|------------------------------|-----------|----------|----------|----------|-------|
| DESCRIPTION - COST CENTER | ACCT # | 0180 | 0200 | 0205 | 0210 | 0215 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 32,075.77 | 3,356.97 | 1,625.19 | 3,505.70 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 386.46 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 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 | | 32,075.77 | 3,743.43 | 1,625.19 | 3,505.70 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

E)

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--|------------------------------|------------------------------|---------------|---------------|---------------|---------------|
| | | 0180 ----- | 0200 ----- | 0205 ----- | 0210 ----- | 0215 ----- |
| 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 | 79,623.98 | 14,952.33 | 1,111.54 | 47,716.70 | 1,139.46 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 587.05 | 1,759.96 | 9,786.68 | 8,150.93 |
| TOTAL OTHER EXPENDITURES | | 79,623.98 | 15,539.38 | 2,871.50 | 57,503.38 | 9,290.39 |
| TOTAL EXPENDITURES | 1000-9899 | 329,118.06 | 112,140.75 | 15,432.93 | 253,575.17 | 30,646.05 |
| OTHER FUND USES | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 8,972.03 | 14,195.57 | 1,009.10 | 4,875.34 | 68.15 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 8,972.03 | 14,195.57 | 1,009.10 | 4,875.34 | 68.15 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 338,090.09 | 126,336.32 | 16,442.03 | 258,450.51 | 30,714.20 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

(HIBIT A-II-VIII-A-3

| FUND TYPES | | |
|--------------------------------------|-----------|----------|
| DESCRIPTION - COST CENTER | ACCT # | 0220 |
| ----- | ----- | ----- |
| 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 | 872.05 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,885.29 |
| TOTAL INSTRUCTIONAL SERVICES | | 2,757.34 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 450.00 |
| MATERIALS & SUPPLIES | 400-499 | 5,562.86 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 6,012.86 |
| OPERATION & MAINTENANCE | 3000-3999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

<HIBIT A-II-VIII-B-3

| FUND TYPES | | |
|---------------------------------------|-----------|--------|
| DESCRIPTION - COST CENTER | ACCT # | 0220 |
| ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 460.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 460.00 |
| | | |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 |
| | | |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 |
| | | |
| DEBT SERVICE | 8000-8999 | |
| PRINCIPAL | 931-931 | 0.00 |
| INTEREST | 932-932 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-3

| FUND TYPES | | |
|--------------------------------|------------------|----------------|
| DESCRIPTION - COST CENTER | ACCT # | 0220 |
| ----- | ----- | ----- |
| 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 | 2,420.06 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 2,286.93 |
| TOTAL OTHER EXPENDITURES | | 4,706.99 |
| TOTAL EXPENDITURES | 1000-9899 | 13,937.19 |
| OTHER FUND USES | | |
| TRANSFERS OUT | 9910 920-929 | 640.41 |
| OTHER FUND USES | 9900-9999 | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 640.41 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 14,577.60 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-A-4

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | |
|--------------------------------------|------------------------------|-----------|--------|--------|--------------|
| DESCRIPTION - COST CENTER | ACCT # | 6010 | 8600 | 8625 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | 1000-9899 | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 6,254.95 |
| MATERIALS & SUPPLIES | 400-499 | 4,689.17 | 0.00 | 0.00 | 97,950.75 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 2,116.17 | 0.00 | 0.00 | 52,423.27 |
| TOTAL INSTRUCTIONAL SERVICES | | 6,805.34 | 0.00 | 0.00 | 156,628.97 |
| 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 | 4,762.37 | 0.00 | 630.00 | 147,778.12 |
| MATERIALS & SUPPLIES | 400-499 | 6,721.56 | 500.00 | 120.30 | 651,823.68 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 9,104.30 | 0.00 | 0.00 | 202,287.21 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 20,588.23 | 500.00 | 750.30 | 1,001,889.01 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 15,049.96 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 31,788.20 |
| 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 | 46,838.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-B-4

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | |
|---------------------------------------|------------------------------|----------|-------|-------|-------------|
| DESCRIPTION - COST CENTER | ACCT # | 6010 | 8600 | 8625 | (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 | 2,519.76 | 0.00 | 0.00 | 64,032.40 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 386.46 |
| 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 | | 2,519.76 | 0.00 | 0.00 | 64,418.86 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-4

| FUND TYPES DESCRIPTION - COST CENTER ----- | ACCT # ----- | 6010 ----- | 8600 ----- | FIDUCIARY - EXPENDABLE TRUST | |
|--|------------------------------|---------------|---------------|------------------------------|----------------------|
| | | | | 8625 ----- | (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 | 5,911.60 | 0.00 | 0.00 | 252,250.98 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 54.88 | 0.00 | 0.00 | 110,936.95 |
| TOTAL OTHER EXPENDITURES | | 5,966.48 | 0.00 | 0.00 | 363,187.93 |
| TOTAL EXPENDITURES | 1000-9899 | 35,879.81 | 500.00 | 750.30 | 1,632,962.93 |
| OTHER FUND USES | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 806.64 | 78,561.75 | 0.00 | 149,589.51 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 806.64 | 78,561.75 | 0.00 | 149,589.51 |
| TOTAL EXPEND & OTHER FUND USES | (NET) | 36,686.45 | 79,061.75 | 750.30 | 1,782,552.44 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-1

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|-------------------------------------|-----------|------------------------|---------------|---------------|------------|------------|-----------|
| | | 1100 | 1200 | 1500 | 1700 | 1810 | 1840 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 2,744,242.45 | 15,700,248.60 | 14,886,791.93 | 481,455.41 | 272,806.27 | 54,017.23 |
| OTHER FUND USES | | | | | | | |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 2,744,242.45 | 15,700,248.60 | 14,886,791.93 | 481,455.41 | 272,806.27 | 54,017.23 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-2

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 1890 | GOVERNMENTAL - GENERAL | | | | 2800 | 2900 |
|-------------------------------------|-----------|--------|------------------------|--------------|--------------|------------|--------------|------|
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES | 1000-9899 | 660.68 | 417,749.34 | 2,208,747.80 | 2,749,755.70 | 448,327.06 | 2,015,690.15 | |
| OTHER FUND USES | | | | | | | | |
| 9910 | | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | 9900-9999 | | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 660.68 | 417,749.34 | 2,208,747.80 | 2,749,755.70 | 448,327.06 | 2,015,690.15 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-A-3

| FUND TYPES | | GOVERNMENTAL - GENERAL | | | | | |
|--------------------------------------|-----------|------------------------|------------|------------|--------------|------------|--------------|
| DESCRIPTION - PROGRAM | ACCT # | 3500 | 3600 | 3700 | 3800 | 4400 | 4500 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 430,279.26 | 1,680,925.71 | 168,282.73 | 855,911.72 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 160,760.19 | 577,861.66 | 32,789.00 | 165,877.51 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 7,621.96 | 69,786.53 | 4,750.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 9,487.07 | 123,206.33 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 49,075.00 | 0.00 | 6,190.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 608,148.48 | 2,500,855.23 | 205,821.73 | 1,027,979.23 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 79,416.08 | 92,781.18 | 831.46 | 2,500.00 | 765.51 | 2,958.77 |
| EMPLOYEE BENEFITS | 200-299 | 25,612.82 | 27,976.16 | 163.07 | 494.78 | 145.03 | 572.71 |
| 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 | 450.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 105,028.90 | 120,757.34 | 994.53 | 3,444.78 | 910.54 | 3,531.48 |
| 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 | 502.65 | 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 | 502.65 | 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, 2023

EXHIBIT A-III-I-C-3

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|-------------------------------------|------------------------|------------|------------|------------|--------------|------------|--------------|
| DESCRIPTION - PROGRAM | ACCT # | 3500 | 3600 | 3700 | 3800 | 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 | 105,028.90 | 120,757.34 | 609,143.01 | 2,739,551.35 | 207,511.11 | 1,032,645.05 |
| OTHER FUND USES | | | | | | | |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 105,028.90 | 120,757.34 | 609,143.01 | 2,739,551.35 | 207,511.11 | 1,032,645.05 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-4

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | GOVERNMENTAL - GENERAL | | | | | |
|-------------------------------------|-----------|------------------------|------------|-----------|------------|------------|--------------|
| | | 4711 | 4712 | 4800 | 8100 | 8110 | 8210 |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 904,398.62 | 176,351.42 | 18,672.44 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 418,894.05 | 81,903.29 | 3,651.88 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 25,948.91 | 5,212.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 14,971.21 | 0.00 | 1,471.51 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 2,832.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 1,367,044.79 | 263,467.42 | 23,795.83 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 1,367,044.79 | 263,467.42 | 23,795.83 | 423,506.91 | 154,340.61 | 4,182,516.74 |
| 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) | 1,367,044.79 | 263,467.42 | 23,795.83 | 423,506.91 | 154,340.61 | 4,182,516.74 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-A-5

| FUND TYPES | | GOVERNMENTAL - GENERAL | | | | | |
|--------------------------------------|-----------|------------------------|--------------|------------|--------------|-----------|------|
| DESCRIPTION - PROGRAM | ACCT # | 8220 | 8230 | 8310 | 8320 | 8330 | 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 | 1,813,662.72 | 4,004,359.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 686,159.40 | 1,467,564.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 45,202.46 | 63,896.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 312.85 | 49,767.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 1,170.00 | 340.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 2,546,507.43 | 5,585,927.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 87,923.04 | 2,266,288.33 | 8,401.56 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 27,096.96 | 1,022,530.13 | 1,674.47 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 484,411.52 | 3,711,299.98 | 45,110.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 777.72 | 696,183.98 | 1,022.28 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 305,513.22 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 175.00 | 2,122.24 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 600,384.24 | 8,003,937.88 | 56,208.31 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-5

| FUND TYPES | GOVERNMENTAL - GENERAL | | | | | | |
|-------------------------------------|------------------------|--------------|--------------|------------|--------------|-----------|--------------|
| DESCRIPTION - PROGRAM | ACCT # | 8220 | 8230 | 8310 | 8320 | 8330 | 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 | 2,546,507.43 | 5,585,927.66 | 600,384.24 | 8,003,937.88 | 56,208.31 | 6,312,255.09 |
| OTHER FUND USES | | | | | | | |
| 9910 | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9900-9999 | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 2,546,507.43 | 5,585,927.66 | 600,384.24 | 8,003,937.88 | 56,208.31 | 6,312,255.09 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-6

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 8420 | GOVERNMENTAL - GENERAL | | | | 8640 | 8650 |
|-------------------------------------|-----------|-------|------------------------|------------|------------|------------|-----------|------|
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES | 1000-9899 | 0.00 | 119,726.93 | 666,094.65 | 706,716.71 | 790,917.60 | 84,200.59 | |
| OTHER FUND USES | | | | | | | | |
| 9910 | | | | | | | | |
| TRANSFERS OUT | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | 9900-9999 | | | | | | | |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 0.00 | 119,726.93 | 666,094.65 | 706,716.71 | 790,917.60 | 84,200.59 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-B-7

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | GOVERNMENTAL - GENERAL | | | | 9700 | TOTAL (Memo Only) |
|---------------------------------------|-----------|------------------------|--------------|------------|------|------|----------------------|
| | | 8680 | 9200 | 9221 | 9600 | | |
| AUXILIARY SERVICES | 4000-4999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,853,838.79 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,822,827.04 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 147,403.21 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 962,476.27 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,503,976.50 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,329.25 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,294,851.06 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,347,062.95 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 379,463.58 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 418,868.79 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,916.90 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,474.00 |
| OTHER OBJECTS | 600-997 | 13,448.77 | 0.00 | 0.00 | 0.00 | 0.00 | 171,349.51 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 13,448.77 | 0.00 | 0.00 | 0.00 | 0.00 | 2,433,135.73 |
| 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 | 838,115.00 | 105,000.00 | 0.00 | 0.00 | 943,115.00 |
| INTEREST | 932-932 | 0.00 | 1,232,114.66 | 447,642.50 | 0.00 | 0.00 | 1,679,757.16 |
| OTHER OBJECTS | 300-997 | 0.00 | 1,650.00 | 2,750.00 | 0.00 | 0.00 | 4,400.00 |
| TOTAL DEBT SERVICE | | 0.00 | 2,071,879.66 | 555,392.50 | 0.00 | 0.00 | 2,627,272.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-I-C-7

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | GOVERNMENTAL - GENERAL | | | | | TOTAL | |
|-------------------------------------|-----------|------------------------|--------------|------------|-----------|--------------|---------------|--|
| | | 8680 | 9200 | 9221 | 9600 | 9700 | (Memo Only) | |
| OTHER EXPENDITURES | 9000-9899 | | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,099,422.48 | |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 504,449.22 | |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,161.62 | |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,442.72 | |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 60,936.62 | 0.00 | 63,768.62 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 60,936.62 | 0.00 | 1,715,244.66 | |
| TOTAL EXPENDITURES | 1000-9899 | 13,448.77 | 2,071,879.66 | 555,392.50 | 60,936.62 | 0.00 | 81,384,336.32 | |
| OTHER FUND USES | | | | | | | | |
| TRANSFERS OUT | 9910 | | | | | | | |
| | 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 3,422,307.71 | 3,422,307.71 | |
| | 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 | 3,422,307.71 | 3,422,307.71 | |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 13,448.77 | 2,071,879.66 | 555,392.50 | 60,936.62 | 3,422,307.71 | 84,806,644.03 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-1

| FUND TYPES | | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|--------------------------------------|-----------|--------------------------------|--------------|------------|-----------|-----------|------------|
| DESCRIPTION - PROGRAM | ACCT # | 1100 | 1200 | 1500 | 1750 | 1900 | 2300 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| REVENUES | 1000-8999 | | | | | | |
| EXPENDITURES | 1000-9899 | | | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 40,339.73 | 988,828.41 | 103,606.79 | 0.00 | 18,336.96 | 531,630.40 |
| EMPLOYEE BENEFITS | 200-299 | 17,140.33 | 322,247.31 | 34,873.80 | 0.00 | 12,750.48 | 375,875.04 |
| PURCHASED SERVICES | 300-399 | 125.00 | 6,241.15 | 23,556.69 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 16,232.57 | 252,125.17 | 352,812.29 | 5,936.95 | 22,112.05 | 25,694.36 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 2,881.67 | 36,153.75 | 6,488.37 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 73,837.63 | 1,572,323.71 | 551,003.32 | 12,425.32 | 53,199.49 | 933,199.80 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 12,791.55 | 7,278.06 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 125.94 | 5,584.63 | 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 | 520.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 125.94 | 18,896.18 | 7,278.06 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 40,616.00 | 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 | 40,616.00 | 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, 2023

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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 73,837.63 | 1,572,323.71 | 551,129.26 | 78,837.48 | 60,477.55 | 933,199.80 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 | 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) | 73,837.63 | 1,572,323.71 | 551,129.26 | 78,837.48 | 60,477.55 | 933,199.80 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 | 24,726.25 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 4,781.75 | 0.00 | 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 | 29,508.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 911,569.88 | 4,267.43 | 579,475.58 | 6,469.21 | 8,486.78 | 46,915.22 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, OTHER FUND USES | (NET) | 911,569.88 | 4,267.43 | 579,475.58 | 6,469.21 | 8,486.78 | 46,915.22 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-3

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
|--------------------------------------|--------------------------------|------------|------|------------|------|------|------|
| DESCRIPTION - PROGRAM | ACCT # | 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 | 9,000.00 | 0.00 | 1,638.10 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 61,870.81 | 0.00 | 142,734.41 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 67,800.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 150.00 | 0.00 | 4,340.65 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 138,820.81 | 0.00 | 153,713.16 | 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 | 22,459.96 | 0.00 | 258,251.17 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 26,403.12 | 0.00 | 141,306.03 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 14,240.38 | 0.00 | 70,954.05 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 63,103.46 | 0.00 | 470,511.25 | 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 | 297.00 | 0.00 | 79,061.07 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 27,336.86 | 0.00 | 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 | | 297.00 | 0.00 | 106,397.93 | 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, 2023

EXHIBIT A-III-II-C-3

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 3800 | GOVERNMENTAL - SPECIAL REVENUE | | | | 4502 | 4503 |
|-------------------------------------|-----------------|------------|--------------------------------|------------|----------|----------|----------|------|
| | | | 4400 | 4500 | 4501 | | | |
| | | | | | | | | |
| 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 | 6,723.99 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 6,723.99 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDITURES | 1000-9899 | 202,221.27 | 44,420.36 | 780,138.41 | 3,897.76 | 4,757.77 | 2,078.11 | |
| 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 | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPEND, OTHER FUND USES | (NET) | 202,221.27 | 44,420.36 | 780,138.41 | 3,897.76 | 4,757.77 | 2,078.11 | |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-4

| FUND TYPES | | GOVERNMENTAL - SPECIAL REVENUE | | | | | |
|--------------------------------------|-----------|--------------------------------|-------|-------|-------|-----------|-------|
| DESCRIPTION - PROGRAM | ACCT # | 4506 | 4508 | 4509 | 4510 | 4600 | 4712 |
| ----- | | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 320.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 320.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 25,768.45 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 4,976.13 | 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 | 30,744.58 | 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 | 2,452.32 | 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 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 0.00 | 0.00 | 2,452.32 | 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, 2023

EXHIBIT A-III-II-C-4

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 4506 | 4508 | 4509 | 4510 | 4600 | 4712 |
|-------------------------------------|------------------|----------|--------|----------|--------|------------|-----------|
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 334,180.00 | 2,383.25 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 63,992.39 | 1,251.84 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244.88 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 32,796.32 | 31,781.88 |
| 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 | 430,968.71 | 35,661.85 |
| TOTAL EXPENDITURES | 1000-9899 | 2,811.54 | 656.25 | 3,087.69 | 203.50 | 544,913.71 | 35,817.25 |
| 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) | 2,811.54 | 656.25 | 3,087.69 | 203.50 | 544,913.71 | 35,817.25 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-C-5

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 8100 | 8110 | 8210 | 8220 | 8230 | 8300 |
|-------------------------------------|-----------------|------------|--------------|--------------|--------------|------------|-----------|
| 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 | 358,792.63 | 2,040,231.46 | 1,010,698.67 | 1,671,137.53 | 147,091.14 | 48,653.62 |
| 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 | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, OTHER FUND USES | (NET) | 358,792.63 | 2,040,231.46 | 1,010,698.67 | 1,671,137.53 | 147,091.14 | 48,653.62 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-6

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
|--------------------------------------|--------------------------------|----------|------------|-----------|--------|------|------|
| DESCRIPTION - PROGRAM | ACCT # | 8310 | 8320 | 8330 | 8340 | 8420 | 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 | 17,754.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 1,363.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 4,834.21 | 89,011.82 | 47,089.51 | 444.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 4,033.36 | 114,939.94 | 13,273.87 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 58,300.00 | 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 | | 8,867.57 | 281,369.29 | 60,363.38 | 444.00 | 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, 2023

EXHIBIT A-III-II-C-6

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 8310 | 8320 | 8330 | 8340 | 8420 | 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 | 8,867.57 | 281,369.29 | 60,363.38 | 444.00 | 7,861,697.54 | 169,604.70 |
| 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) | 8,867.57 | 281,369.29 | 60,363.38 | 444.00 | 7,861,697.54 | 169,604.70 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-C-7

| FUND TYPES | GOVERNMENTAL - SPECIAL REVENUE | | | | | | |
|-------------------------------|--------------------------------|-----------|------------|--------------|------------|------------|-------|
| DESCRIPTION - PROGRAM | ACCT # | 8630 | 8690 | 9100 | 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 | 278,325.01 | 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 | 16,542.92 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 294,867.93 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 25,205.49 | 275,504.45 | 6,588,456.27 | 294,867.93 | 0.00 | 0.00 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 424,930.10 | 0.00 |
| OTHER FUND USES | 9900-9999 | 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 | 424,930.10 | 0.00 |
| TOTAL EXPEND, OTHER FUND USES | (NET) | 25,205.49 | 275,504.45 | 6,588,456.27 | 294,867.93 | 424,930.10 | 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, 2023

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | TOTAL (Memo Only) ----- |
|--|-----------------|-------------------------------|
| REVENUES | 1000-8999 | |
| EXPENDITURES | 1000-9899 | |
| INSTRUCTIONAL SERVICES | 1000-1999 | |
| PERSONAL SERVICES | 010-199 | 2,224,040.59 |
| EMPLOYEE BENEFITS | 200-299 | 1,140,938.00 |
| PURCHASED SERVICES | 300-399 | 487,071.23 |
| MATERIALS & SUPPLIES | 400-499 | 3,011,430.39 |
| CAPITAL OUTLAY | 500-599 | 72,800.00 |
| OTHER OBJECTS | 600-997 | 50,196.94 |
| TOTAL INSTRUCTIONAL SERVICES | | 6,986,477.15 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | |
| PERSONAL SERVICES | 010-199 | 1,430,172.99 |
| EMPLOYEE BENEFITS | 200-299 | 436,774.38 |
| PURCHASED SERVICES | 300-399 | 1,038,846.01 |
| MATERIALS & SUPPLIES | 400-499 | 560,190.89 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 205,773.68 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 3,671,757.95 |
| OPERATION & MAINTENANCE | 3000-3999 | |
| PERSONAL SERVICES | 010-199 | 17,754.00 |
| EMPLOYEE BENEFITS | 200-299 | 1,363.53 |
| PURCHASED SERVICES | 300-399 | 232,763.88 |
| MATERIALS & SUPPLIES | 400-499 | 198,663.70 |
| CAPITAL OUTLAY | 500-599 | 98,916.00 |
| OTHER OBJECTS | 600-977 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 549,461.11 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | TOTAL (Memo Only) |
|---------------------------------------|---------------|----------------------|
| ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | |
| PERSONAL SERVICES | 010-199 | 2,033,381.14 |
| EMPLOYEE BENEFITS | 200-299 | 1,309,594.54 |
| PURCHASED SERVICES | 300-399 | 421,648.19 |
| MATERIALS & SUPPLIES | 400-499 | 3,671,666.08 |
| CAPITAL OUTLAY | 500-599 | 167,482.84 |
| OTHER OBJECTS | 600-997 | 449,957.89 |
| TOTAL AUXILIARY SERVICES | | 8,053,730.68 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | |
| PERSONAL SERVICES | 010-199 | 234,222.12 |
| EMPLOYEE BENEFITS | 200-299 | 71,834.51 |
| PURCHASED SERVICES | 300-399 | 18,337.05 |
| MATERIALS & SUPPLIES | 400-499 | 172.96 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 322,798.54 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 647,365.18 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 139,277.86 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 6,449,178.41 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 6,588,456.27 |
| 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, 2023

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | TOTAL (Memo Only) ----- |
|--|------------------------------|-------------------------------|
| OTHER EXPENDITURES | 9000-9899 | |
| PERSONAL SERVICES | 010-199 | 361,289.50 |
| EMPLOYEE BENEFITS | 200-299 | 70,025.98 |
| PURCHASED SERVICES | 300-399 | 244.88 |
| MATERIALS & SUPPLIES | 400-499 | 342,903.21 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 23,266.91 |
| TOTAL OTHER EXPENDITURES | | 797,730.48 |
| TOTAL EXPENDITURES | 1000-9899 | 27,294,978.82 |
| OTHER FUND USES | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 424,930.10 |
| OTHER FUND USES | 900-997 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 424,930.10 |
| TOTAL EXPEND, OTHER FUND USES | (NET) | 27,719,908.92 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-III-A-1

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | 9200 ----- | 9221 ----- | GOVERNMENTAL - DEBT SERVICE (Memo Only) ----- |
|--|-----------------|---------------|---------------|---|
| REVENUES | 1000-8999 | | | |
| EXPENDITURES | 1000-9899 | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 0.00 | 0.00 | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-III-B-1

| FUND TYPES | GOVERNMENTAL - DEBT SERVICE | | | |
|---------------------------------------|-----------------------------|------------|----------|-------------|
| DESCRIPTION - PROGRAM | ACCT # | 9200 | 9221 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 0.00 | 0.00 |
| DEBT SERVICE | 8000-8999 | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 0.00 |
| INTEREST | 932-932 | 693,072.20 | 6,706.25 | 699,778.45 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 693,072.20 | 6,706.25 | 699,778.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-III-C-1

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | 9200 ----- | 9221 ----- | GOVERNMENTAL - DEBT SERVICE (Memo Only) ----- |
|--|------------------------------|---------------|---------------|---|
| OTHER EXPENDITURES | 9000-9899 | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 693,072.20 | 6,706.25 | 699,778.45 |
| OTHER FUND USES | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 0.00 | 0.00 | 0.00 |
| 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) | 693,072.20 | 6,706.25 | 699,778.45 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-IV-A-1

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | 8320 ----- | 9100 ----- | GOVERNMENTAL - CAPITAL PROJECTS 9200 (Memo Only) ----- | |
|--|-----------------|---------------|---------------|--|------------|
| EXPENDITURES | 1000-9899 | | | | |
| INSTRUCTIONAL SERVICES | 1000-1999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATION & MAINTENANCE | 3000-3999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 56,116.00 | 0.00 | 0.00 | 56,116.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 71,142.27 | 0.00 | 0.00 | 71,142.27 |
| TOTAL OPERATION & MAINTENANCE | | 127,258.27 | 0.00 | 0.00 | 127,258.27 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-IV-B-1

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | 8320 | 9100 | 9200 | (Memo Only) |
|---------------------------------------|-----------|------|--------------|------------|--------------|
| ----- | | | | | |
| AUXILIARY SERVICES | 4000-4999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 112,883.48 | 0.00 | 112,883.48 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 1,093,379.66 | 0.00 | 1,093,379.66 |
| OTHER OBJECTS | 600-997 | 0.00 | 37,888.25 | 0.00 | 37,888.25 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 | 1,244,151.39 | 0.00 | 1,244,151.39 |
| DEBT SERVICE | 8000-8999 | | | | |
| PRINCIPAL | 931-931 | 0.00 | 0.00 | 231,885.00 | 231,885.00 |
| INTEREST | 932-932 | 0.00 | 0.00 | 3,060.36 | 3,060.36 |
| OTHER OBJECTS | 300-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 | 0.00 | 234,945.36 | 234,945.36 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-IV-C-1

| FUND TYPES | GOVERNMENTAL - CAPITAL PROJECTS | | | | |
|-------------------------------------|---------------------------------|------------|--------------|------------|--------------|
| DESCRIPTION - PROGRAM | ACCT # | 8320 | 9100 | 9200 | (Memo Only) |
| ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 127,258.27 | 1,244,151.39 | 234,945.36 | 1,606,355.02 |
| OTHER FUND USES | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 9900-9999 900-997 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 127,258.27 | 1,244,151.39 | 234,945.36 | 1,606,355.02 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2023

EXHIBIT A-III-V-A-

1

| FUND TYPE DESCRIPTION - PROGRAM ----- | ACCT # ----- | PROPRIETARY - ENTERPRISE (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 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, 2023

EXHIBIT A-III-VI-A-

1

| FUND TYPE DESCRIPTION - PROGRAM ----- | ACCT # ----- | PROPRIETARY - INTERNAL SERVICE (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 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, 2023

EXHIBIT A-III-VII-
 A-1

| FUND TYPE DESCRIPTION - PROGRAM ----- | ACCT # ----- | FIDUCIARY - NON EXPENDABLE TRUST (Memo Only) ----- |
|---|-----------------|--|
| 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 |
| 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 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 PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-VIII-C-1

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | | | |
|-------------------------------------|------------------------------|-----------|-----------|-----------|----------|----------|----------|
| DESCRIPTION - PROGRAM | ACCT # | 1100 | 1200 | 1500 | 2300 | 2400 | 2800 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 13,825.44 | 44,894.22 | 39,972.62 | 4,616.28 | 9,602.14 | 3,131.21 |
| 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 | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 13,825.44 | 44,894.22 | 39,972.62 | 4,616.28 | 9,602.14 | 3,131.21 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-VIII-A-2

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|--------------------------------------|-----------|------------------------------|----------|-----------|------|------------|------|
| | | 2900 | 3700 | 3800 | 4400 | 4500 | 4509 |
| 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 | 670.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 19.10 | 1,191.47 | 3,890.78 | 0.00 | 42,354.71 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 110.00 | 0.00 | 173.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES | | 129.10 | 1,861.48 | 4,063.78 | 0.00 | 42,354.71 | 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 | 535.37 | 4,227.00 | 0.00 | 33,623.84 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 1,502.34 | 5,273.76 | 0.00 | 249,805.20 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 | 924.00 | 9,633.94 | 0.00 | 43,651.22 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 0.00 | 2,961.71 | 19,134.70 | 0.00 | 327,080.26 | 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 | 4,764.13 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 | 0.00 | 0.00 | 0.00 | 31,223.94 | 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 | 35,988.07 | 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, 2023

EXHIBIT A-III-VIII-C-2

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|-------------------------------------|------------------------------|------------------------------|----------|-----------|-----------|------------|--------|
| | | 2900 | 3700 | 3800 | 4400 | 4500 | 4509 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 2,019.26 | 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 | 2,019.26 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 129.10 | 4,823.19 | 23,198.48 | 52,198.39 | 414,019.55 | 756.61 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 900-997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 129.10 | 4,823.19 | 23,198.48 | 52,198.39 | 414,019.55 | 756.61 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-VIII-C-3

| FUND TYPES | | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|-------------------------------------|------------------|------------------------------|----------|------------|----------|----------|----------|
| DESCRIPTION - PROGRAM | ACCT # | 4711 | 8100 | 8210 | 8220 | 8230 | 8310 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| OTHER EXPENDITURES | 9000-9899 | | | | | | |
| PERSONAL SERVICES | 010-199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 384.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 840.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 1,224.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 1,224.18 | 2,085.67 | 630,195.11 | 7,706.13 | 5,068.07 | 3,260.00 |
| 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) | 1,224.18 | 2,085.67 | 630,195.11 | 7,706.13 | 5,068.07 | 3,260.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-VIII-A-4

| FUND TYPES | | FIDUCIARY - EXPENDABLE TRUST | | | | | |
|--------------------------------------|-----------|------------------------------|----------|------|------|------|------|
| DESCRIPTION - PROGRAM | ACCT # | 8320 | 8330 | 8410 | 9540 | 9600 | 9700 |
| 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 | 5,362.42 | 1,663.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 237.31 | 326.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 5,599.73 | 1,990.36 | 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, 2023

EXHIBIT A-III-VIII-C-4

| FUND TYPES | FIDUCIARY - EXPENDABLE TRUST | | | | | | |
|-------------------------------------|------------------------------|----------|----------|----------|----------|------------|------------|
| DESCRIPTION - PROGRAM | ACCT # | 8320 | 8330 | 8410 | 9540 | 9600 | 9700 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 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 | 249,847.54 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 | 0.00 | 0.00 | 2,964.69 | 107,132.26 | 0.00 |
| TOTAL OTHER EXPENDITURES | | 0.00 | 0.00 | 0.00 | 2,964.69 | 356,979.80 | 0.00 |
| TOTAL EXPENDITURES | 1000-9899 | 5,599.73 | 1,990.36 | 4,721.96 | 2,964.69 | 356,979.80 | 0.00 |
| OTHER FUND USES | | | | | | | |
| TRANSFERS OUT | 9910 920-929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 149,589.51 |
| OTHER FUND USES | 9900-9999 | | | | | | |
| TOTAL OTHER FUND USES | 900-997 (NET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 149,589.51 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 5,599.73 | 1,990.36 | 4,721.96 | 2,964.69 | 356,979.80 | 149,589.51 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | TOTAL (Memo Only) ----- |
|--|-----------------|-------------------------------|
| REVENUES | 1000-8999 | |
| EXPENDITURES | 1000-9899 | |
| INSTRUCTIONAL SERVICES | 1000-1999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 6,254.95 |
| MATERIALS & SUPPLIES | 400-499 | 97,950.75 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 52,423.27 |
| TOTAL INSTRUCTIONAL SERVICES | | 156,628.97 |
| INSTRUCTIONAL SUPPORT SERVICES | 2000-2999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 147,778.12 |
| MATERIALS & SUPPLIES | 400-499 | 651,823.68 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 202,287.21 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | | 1,001,889.01 |
| OPERATION & MAINTENANCE | 3000-3999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 15,049.96 |
| MATERIALS & SUPPLIES | 400-499 | 31,788.20 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 0.00 |
| TOTAL OPERATION & MAINTENANCE | | 46,838.16 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

| FUND TYPES DESCRIPTION - PROGRAM | ACCT # | TOTAL (Memo Only) |
|---------------------------------------|---------------|----------------------|
| ----- | ----- | ----- |
| AUXILIARY SERVICES | 4000-4999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 64,032.40 |
| MATERIALS & SUPPLIES | 400-499 | 386.46 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL AUXILIARY SERVICES | | 64,418.86 |
| GENERAL ADMINISTRATIVE SERVICES | 6000-6999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL GENERAL ADMINISTRATIVE SERVICES | | 0.00 |
| CAPITAL OUTLAY - REAL PROPERTY | 7000-7999 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 0.00 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-997 | 0.00 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY | | 0.00 |
| DEBT SERVICE | 8000-8999 | |
| PRINCIPAL | 931-931 | 0.00 |
| INTEREST | 932-932 | 0.00 |
| OTHER OBJECTS | 300-997 | 0.00 |
| TOTAL DEBT SERVICE | | 0.00 |

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

| FUND TYPES DESCRIPTION - PROGRAM ----- | ACCT # ----- | TOTAL (Memo Only) ----- |
|--|------------------------------|-------------------------------|
| OTHER EXPENDITURES | 9000-9899 | |
| PERSONAL SERVICES | 010-199 | 0.00 |
| EMPLOYEE BENEFITS | 200-299 | 0.00 |
| PURCHASED SERVICES | 300-399 | 0.00 |
| MATERIALS & SUPPLIES | 400-499 | 252,250.98 |
| CAPITAL OUTLAY | 500-599 | 0.00 |
| OTHER OBJECTS | 600-977 | 110,936.95 |
| TOTAL OTHER EXPENDITURES | | 363,187.93 |
| TOTAL EXPENDITURES | 1000-9899 | 1,632,962.93 |
| OTHER FUND USES | | |
| TRANSFERS OUT | 9910 920-929 9900-9999 | 149,589.51 |
| OTHER FUND USES | 900-997 | 0.00 |
| TOTAL OTHER FUND USES | (NET) | 149,589.51 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET) | 1,782,552.44 |