

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1110-0	1220-0	1221-0	1222-0	1230-0
<b>REVENUES:</b>						
STATE REVENUES	1000-8999					
FEDERAL REVENUES	1000-2999	45,924,604.00	331,022.00	27,146.00	59,889.00	355,915.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	3,767,260.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	49,691,864.00	331,022.00	27,146.00	59,889.00	355,915.00
<b>EXPENDITURES:</b>						
<b>INSTRUCTIONAL SERVICES</b>						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999					
PURCHASED SERVICES	010-199	24,967,029.19	0.00	0.00	0.00	4,973.49
MATERIALS & SUPPLIES	200-299	10,288,405.33	0.00	0.00	0.00	1,750.17
CAPITAL OUTLAY	300-399	640,514.97	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	307,164.20	0.00	0.00	58,493.10	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	36,203,113.69	0.00	0.00	58,493.10	6,723.66
600-997						
<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
PERSONAL SERVICES	2000-2999					
EMPLOYEE BENEFITS	010-199	7,092,015.71	215,057.44	20,697.26	0.00	254,778.66
PURCHASED SERVICES	200-299	2,778,585.92	115,964.56	6,448.74	0.00	94,412.68
MATERIALS & SUPPLIES	300-399	24,842.03	0.00	0.00	1,395.90	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	9,895,443.66	331,022.00	27,146.00	1,395.90	349,191.34
<b>OPERATION &amp; MAINTENANCE</b>						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	1,825,507.10	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	923,658.43	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	24,727.17	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	2,773,892.70	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, 2015

EXHIBIT A-1-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1110-0	1220-0	1221-0	1222-0	1230-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	175,245.60	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	169,475.36	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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		344,720.96	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	118,377.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	50,685.20	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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		169,062.95	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

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FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1241-0
		1110-0	1220-0	1221-0	1222-0	1230-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	202,962.74	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	99,030.09	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,637.21	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		305,630.04	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	49,691,864.00	331,022.00	27,146.00	59,889.00	355,915.00	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
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-I-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	GOVERNMENTAL - GENERAL						
	ACCT#	1252-0	1275-0	1280-0	1282-0	1283-0	1285-0
AUXILIARY SERVICES	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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							
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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.							
DEBT SERVICES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES							

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1285-0
		1252-0	1275-0	1280-0	1282-0	1283-0	
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
	1000-9899	8,600.00	14,006.00	12,911.70	6,000.00	10,000.00	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	34,600.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	(34,600.00)
	(NET)						(34,600.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	(34,600.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	2,600.00
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	2,600.00

EXHIBIT A-I-C-2

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1810-0
		1310-0	1410-0	1520-0	1720-0	1760-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999						
FEDERAL REVENUES	1000-2999	4,461,415.00	252,392.00	10,614.00	211,300.00	26,000.00	713.63
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	12,640.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>		<b>4,461,415.00</b>	<b>252,392.00</b>	<b>10,614.00</b>	<b>223,940.00</b>	<b>26,000.00</b>	<b>713.63</b>
<b>EXPENDITURES:</b>							
<b>INSTRUCTIONAL SERVICES</b>							
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	1000-1999						
PURCHASED SERVICES	010-199	0.00	146,507.72	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	100,247.91	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	5,636.37	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSTRUCTIONAL SERVICES</b>		<b>0.00</b>	<b>252,392.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	600.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	113.63
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	484.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSTRUCTIONAL SUPPORT SERV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>484.00</b>	<b>713.63</b>
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	10,500.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OPERATION &amp; MAINTENANCE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,500.00</b>	<b>0.00</b>

EXHIBIT A-I-A-3





CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1810-0
		1310-0	1410-0	1520-0	1720-0	1760-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	7,754.45	69,491.14	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,859.55	36,573.15	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,029.91	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	44,833.92	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,547.84	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	10,614.00	155,475.96	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,461,415.00	252,392.00	10,614.00	155,475.96	10,984.00	713.63
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	15,556.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	(15,556.00)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(15,556.00)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	68,464.04	(540.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	9,856.52	237,627.69	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	78,320.56	237,087.69	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, 2015

EXHIBIT A-1-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1815-0	2130-0	2254-0	2259-0	2901-0
REVENUES:						
STATE REVENUES	1000-8999	0.00	6,600.00	0.00	3,969.30	130,000.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	0.00	6,600.00	0.00	3,969.30	130,000.00
EXPENDITURES:						
INSTRUCTIONAL SERVICES	1000-9899					
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	115,000.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	22,047.96
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	34,242.60	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	34,242.60	0.00	137,047.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	15,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,876.51
PURCHASED SERVICES	300-399	0.00	0.00	37,283.84	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	12,483.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	49,766.84	0.00	17,876.51
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	99,533.68	0.00	34,757.02
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-1-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					5290-0
		1815-0	2130-0	2254-0	2259-0	2901-0	
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							
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							
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.							
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES							

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-I-C-4
		1815-0	2130-0	2254-0	2259-0	2901-0	
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
	1000-9899	0.00	0.00	84,009.44	0.00	154,924.47	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	18,044.90	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	5,250.00	0.00	4,700.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	(5,250.00)	0.00	13,344.90	0.00
	(NET)	0.00	0.00	(5,250.00)	0.00	13,344.90	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	6,600.00	(89,259.44)	3,969.30	(11,579.57)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES		0.00	26,651.00	173,875.19	0.00	11,579.57	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	33,251.00	84,615.75	3,969.30	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	33,251.00	84,615.75	3,969.30	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, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-A-5
		5910-0	6001-0	6230-0	6510-0	6850-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	3,800.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	8,598,493.72	4,086,962.36	0.00	60,981.17	65,127.00
OTHER REVENUES	6000-7999	0.00	69,664.88	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	0.00	8,671,958.60	4,086,962.36	0.00	60,981.17	65,127.00
<b>EXPENDITURES:</b>							
<b>INSTRUCTIONAL SERVICES</b>							
PERSONAL SERVICES	1000-9899	0.00	1,558,232.09	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-1999	0.00	419,332.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	17,567.78	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	646,766.30	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	120,754.89	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	2,762,653.06	0.00	0.00	0.00	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999	0.00	580,015.33	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	236,354.29	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	424,223.52	0.00	0.00	4,904.36	0.00
MATERIALS & SUPPLIES	300-399	0.00	187,873.61	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	18,594.50	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	1,447,061.25	0.00	0.00	4,904.36	0.00
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999	0.00	186,835.08	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	59,353.03	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	1,004,885.73	2,211,818.09	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	640,029.93	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	96,184.03	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	4,483.68	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	0.00	1,991,771.48	2,211,818.09	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, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-I-C-5
		5910-0	6001-0	6230-0	6510-0	6850-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	3,846.80	0.00	0.00	0.00	28,603.54
EMPLOYEE BENEFITS	200-299	0.00	1,366.73	0.00	0.00	0.00	5,402.44
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	5,213.53	0.00	0.00	0.00	34,005.98
TOTAL EXPENDITURES	1000-9899	0.00	8,063,515.04	2,636,627.56	0.00	59,904.36	34,005.98
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	693,086.46	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	1,813,780.47	0.00	0.00	44,061.80	7,000.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(1,120,694.01)	0.00	0.00	(44,061.80)	(7,000.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(1,120,694.01)	0.00	0.00	(44,061.80)	(7,000.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(512,250.45)	1,450,334.80	0.00	(42,984.99)	24,121.02
BEGINNING FUND BALANCE - OCT 1	0300-0399	29,423.59	3,555,590.63	10,613,456.04	1,048.41	103,966.16	396,983.32
ENDING FUND BALANCE - SEP 30	(NET)	29,423.59	3,043,340.18	12,063,790.84	1,048.41	60,981.17	421,104.34

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-1-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				6999-0
		6922-0	6940-0	6960-0	6970-0	
<b>REVENUES:</b>						
STATE REVENUES	1000-8999					
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	24,070.00	0.00	0.00	112.50	0.00
TOTAL REVENUES	8000-8999	24,070.00	0.00	0.00	112.50	0.00
<b>EXPENDITURES:</b>						
<b>INSTRUCTIONAL SERVICES</b>						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999					
PURCHASED SERVICES	010-199	18,432.50	0.00	0.00	0.00	26,288.42
MATERIALS & SUPPLIES	200-299	3,519.64	0.00	0.00	0.00	4,996.61
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	81,846.92
OTHER OBJECTS	400-499	18,750.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	40,702.14	0.00	0.00	0.00	113,131.95
600-997						
<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
PERSONAL SERVICES	2000-2999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	22,398.76
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	3,744.42
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	2,635.77
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	0.00	28,778.95
<b>OPERATION &amp; MAINTENANCE</b>						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	1,408.33
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	0.00	0.00	0.00	0.00	1,408.33





CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				6999-0
		6922-0	6940-0	6960-0	6970-0	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	5,320.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,019.58
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	76.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	1000-9899	40,702.14	0.00	0.00	0.00	6,416.14
TOTAL EXPENDITURES						208,183.47
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	210,228.46
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	210,228.46
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	210,228.46
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(16,632.14)	0.00	0.00	0.00	2,044.99
BEGINNING FUND BALANCE - OCT 1	0300-0399	(7,595.56)	25,012.05	577.13	80.17	39,327.78
ENDING FUND BALANCE - SEP 30	(NET)	(24,227.70)	25,012.05	577.13	80.17	41,372.77

EXHIBIT A-1-I-C-6

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL			TOTAL (Memo Only)
		8995-0	8997-0	9130-0	
<b>REVENUES:</b>					
STATE REVENUES	1000-8999				
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	51,890,297.63
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	3,800.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	16,615,646.75
TOTAL REVENUES	8000-8999	136,197.20	26,302.50	0.00	232,164.58
		136,197.20	26,302.50	0.00	68,741,908.96
<b>EXPENDITURES:</b>					
<b>INSTRUCTIONAL SERVICES</b>					
PERSONAL SERVICES	1000-9899				
EMPLOYEE BENEFITS	1000-1999				
PURCHASED SERVICES	010-199	0.00	0.00	0.00	26,842,653.28
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	10,842,670.32
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	745,566.04
OTHER OBJECTS	400-499	0.00	0.00	0.00	1,076,385.75
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	120,754.89
	600-997	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	39,628,030.28
<b>INSTRUCTIONAL SUPPORT SERVICES</b>					
PERSONAL SERVICES	2000-2999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	8,207,812.44
PURCHASED SERVICES	200-299	0.00	0.00	0.00	3,239,887.85
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	516,488.96
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	200,803.27
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	20,779.50
		0.00	0.00	0.00	12,185,772.02
<b>OPERATION &amp; MAINTENANCE</b>					
PERSONAL SERVICES	3000-3999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	2,012,342.18
PURCHASED SERVICES	200-299	0.00	0.00	0.00	983,011.46
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	3,242,839.32
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	650,529.93
OTHER OBJECTS	500-599	0.00	0.00	0.00	96,184.03
TOTAL OPERATION & MAINTENANCE	600-997	0.00	0.00	0.00	4,483.68
		0.00	0.00	0.00	6,989,390.60

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				TOTAL (Memo Only)
		8995-0	8997-0	9130-0	9320-0	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,466,438.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,796,633.80
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	169,968.04
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	786,211.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	490.65
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	5,219,742.70
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,129,379.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	419,523.07
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	266,949.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	48,819.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	52,515.93
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	1,917,187.28
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	233,342.22
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	233,342.22
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

EXHIBIT A-1-I-B-7

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				TOTAL (Memo Only)
		8995-0	8997-0	9130-0	9320-0	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	317,979.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	146,251.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	6,743.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	44,833.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,547.84
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	517,355.65
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	66,690,820.75
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	21,580.68	0.00	249,854.04
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	693,086.46
	9910					
TRANSFERS OUT	920-929	21,580.68	0.00	0.00	0.00	1,946,528.95
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(21,580.68)	0.00	21,580.68	0.00	(1,003,588.45)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(21,580.68)	0.00	21,580.68	0.00	(1,003,588.45)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	114,616.52	26,302.50	21,580.68	0.00	1,047,499.76
BEGINNING FUND BALANCE - OCT 1	0300-0399	164,095.68	69,683.43	(21,580.68)	2,935.12	15,434,503.57
ENDING FUND BALANCE - SEP 30	(NET)	278,712.20	95,985.93	0.00	2,935.12	16,482,003.33



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-II-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	GOVERNMENTAL - SPECIAL REVENUE						
	ACCT#	2227-0	3210-0	3211-0	3212-0	3220-0	3290-0
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							
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	15,628.90	631.45	1,361.38	193.99	0.00
TOTAL GENERAL ADMIN SERVICES			15,628.90	631.45	1,361.38	193.99	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.							
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES							

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					3290-0
		2227-0	3210-0	3211-0	3212-0	3220-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	14,904.84	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	5,498.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	682.50	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	1000-9899	417,868.00	2,151,528.75	69,267.63	149,337.77	21,085.34	0.00
TOTAL EXPENDITURES						21,279.33	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, 2015

EXHIBIT A-I-II-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				4150-0
		3310-0	3317-0	4110-0	4110-1	
<b>AUXILIARY SERVICES</b>						
PERSONAL SERVICES	4000-4999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	161.33	0.00	609.00
PURCHASED SERVICES	200-299	0.00	0.00	12.55	0.00	83.07
MATERIALS & SUPPLIES	300-399	235.30	0.00	322.40	0.00	1,996.80
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	235.30	0.00	496.28	0.00	2,688.87
<b>GENERAL ADMINISTRATIVE SERVICES</b>						
PERSONAL SERVICES	6000-6999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	79,971.66	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	28,190.11	0.00	0.00
MATERIALS & SUPPLIES	300-399	4,049.70	0.00	13,230.80	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	423.53	0.00	0.00
OTHER OBJECTS	500-599	2,217.00	0.00	22,902.52	1,535.67	189.36
TOTAL GENERAL ADMIN SERVICES	600-997	6,266.70	0.00	144,718.62	1,535.67	189.36
<b>CAPITAL OUTLAY - REAL PROPERTY</b>						
PERSONAL SERVICES	7000-7999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.	600-997	0.00	0.00	0.00	0.00	0.00
<b>DEBT SERVICES</b>						
PRINCIPAL INTEREST	8000-8999					
OTHER OBJECTS	931-931	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES	932-932	0.00	0.00	0.00	0.00	0.00
	300-997	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, 2015

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				4150-0
		3310-0	3317-0	4110-0	4110-1	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	24,106.25	0.00	4,175.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,561.73	0.00	679.24
PURCHASED SERVICES	300-399	0.00	0.00	1,732.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,104.05	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	31,504.53	0.00	6,470.63
TOTAL EXPENDITURES	1000-9899	125,356.00	5,978.93	2,117,731.88	170,461.78	11,324.87
					311,852.34	20,772.12
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00
(NET)	(NET)					
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					5170-0	5290-0
		4164-0	4195-0	5101-0	5161-0	5170-0		
<b>REVENUES:</b>								
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00	
FEDERAL REVENUES	1000-2999	1,000.00	21,000.00	3,570,732.06	15,970.74	21,793.02	0.00	
LOCAL REVENUES	3000-5999	0.00	0.00	1,162,421.85	0.00	66.10	0.00	
OTHER REVENUES	6000-7999	0.00	0.00	123,458.41	0.00	0.00	0.00	
<b>TOTAL REVENUES</b>	8000-8999	1,000.00	21,000.00	4,856,612.32	15,970.74	21,859.12	0.00	
<b>EXPENDITURES:</b>								
<b>INSTRUCTIONAL SERVICES</b>	1000-9899							
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	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	
<b>TOTAL INSTRUCTIONAL SERVICES</b>		0.00	0.00	0.00	0.00	0.00	0.00	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>	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	2,524.82	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	12,736.18	0.00	0.00	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	493.50	0.00	0.00	0.00	0.00	
<b>TOTAL INSTRUCTIONAL SUPPORT SERV</b>		0.00	15,754.50	0.00	0.00	0.00	0.00	
<b>OPERATION &amp; MAINTENANCE</b>	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	1,000.00	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	
<b>TOTAL OPERATION &amp; MAINTENANCE</b>		1,000.00	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, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				5170-0	5290-0
		4164-0	4195-0	5101-0	5161-0		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	7,852.30	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,483.89	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	15,510.95	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	1,754.74	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	26,601.88	0.00
TOTAL EXPENDITURES	1000-9899	1,000.00	21,000.00	6,955,934.89	0.00	26,601.88	28,122.78
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	1,321,598.00	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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	1,321,598.00	0.00	0.00	0.00
(NET)							
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	1,321,598.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(777,724.57)	15,970.74	(4,742.76)	(28,122.78)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,814,148.72	0.00	1,595.97	28,384.05
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	1,036,424.15	15,970.74	(3,146.79)	261.27

EXHIBIT A-I-II-C-3

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-11-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE	
					(Memo Only)	
<b>REVENUES:</b>						
STATE REVENUES	1000-8999	0.00	0.00	0.00	417,868.00	
FEDERAL REVENUES	1000-2999	689.23	0.00	0.00	8,774,751.58	
LOCAL REVENUES	3000-5999	0.00	2,037,287.54	0.00	3,199,775.49	
OTHER REVENUES	6000-7999	0.00	0.00	0.00	123,458.41	
TOTAL REVENUES	8000-8999	689.23	2,037,287.54	0.00	12,515,853.48	
<b>EXPENDITURES:</b>						
<b>INSTRUCTIONAL SERVICES</b>						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999	0.00	0.00	0.00	1,906,724.25	
PURCHASED SERVICES	010-199	0.00	0.00	0.00	843,797.88	
MATERIALS & SUPPLIES	200-299	0.00	105,823.22	0.00	105,823.22	
CAPITAL OUTLAY	300-399	0.00	677,687.12	54,609.00	1,721,514.69	
OTHER OBJECTS	400-499	0.00	7,808.00	0.00	258,569.40	
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	30,966.21	0.00	43,742.87	
	600-997	0.00	822,284.55	54,609.00	4,880,172.31	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
PERSONAL SERVICES	2000-2999	339.40	0.00	0.00	509,391.04	
EMPLOYEE BENEFITS	010-199	64.23	0.00	0.00	183,010.13	
PURCHASED SERVICES	200-299	285.60	433,629.36	0.00	855,004.28	
MATERIALS & SUPPLIES	300-399	0.00	255,611.71	0.00	396,123.35	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	171,922.24	0.00	238,898.61	
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	689.23	861,163.31	0.00	2,182,427.41	
<b>OPERATION &amp; MAINTENANCE</b>						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	188,042.08	0.00	189,042.08	
MATERIALS & SUPPLIES	300-399	0.00	119,642.53	0.00	119,642.53	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	2,000.00	0.00	2,000.00	
TOTAL OPERATION & MAINTENANCE	600-997	0.00	309,684.61	0.00	310,684.61	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-1-I-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,560,469.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,156,405.86
PURCHASED SERVICES	300-399	0.00	97,400.10	0.00	319,795.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,286,375.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	152,718.30
OTHER OBJECTS	600-997	0.00	0.00	0.00	586,236.54
TOTAL AUXILIARY SERVICES		0.00	97,400.10	0.00	7,062,000.94
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GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	90,032.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	31,234.17
PURCHASED SERVICES	300-399	0.00	0.00	0.00	17,280.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	423.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	47,029.91
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	186,000.21
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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	28,122.78
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	28,122.78
<hr/>					
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-C-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0
-----	-----	-----	-----
		8992-0	(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	374,808.08
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,383.79
TOTAL OTHER EXPENDITURES		0.00	376,191.87
TOTAL EXPENDITURES	1000-9899	689.23	2,466,724.44
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	820,444.36
OTHER FINANCING SOURCES	9000-9997	0.00	2,104.90
	9910		
TRANSFERS OUT	920-929	0.00	340,170.81
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	0.00	482,378.45
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	482,378.45
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	52,941.55
BEGINNING FUND BALANCE - OCT 1	0300-0399	62,079.55	1,462,670.20
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	62,079.55	1,515,611.75
		(54,609.00)	(796,286.82)
		54,609.99	3,423,488.48
		0.99	2,627,201.66

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-III-A-1  
 GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	(Memo Only)
<b>REVENUES:</b>				
STATE REVENUES	1000-8999			
FEDERAL REVENUES	1000-2999	201,461.26	143,361.74	344,823.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	14,286.13	14,286.13
TOTAL REVENUES	8000-8999	201,461.26	157,647.87	359,109.13
<b>EXPENDITURES:</b>				
<b>INSTRUCTIONAL SERVICES</b>				
PERSONAL SERVICES	1000-9899			
EMPLOYEE BENEFITS	1000-1999			
PURCHASED SERVICES	010-199	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00
	600-997	0.00	0.00	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
PERSONAL SERVICES	2000-2999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00
<b>OPERATION &amp; MAINTENANCE</b>				
PERSONAL SERVICES	3000-3999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	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, 2015

EXHIBIT A-I-III-B-1

GOVERNMENTAL - GENERAL

FUND TYPES	ACCT#	2120-0	9116-0	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	198,578.94	0.00	198,578.94
INTEREST	932-932	2,882.32	37,822.20	40,704.52
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		201,461.26	37,822.20	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-III-C-1  
 GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		201,461.26	37,822.20	239,283.46
TOTAL EXPENDITURES	1000-9899			
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	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	119,825.67	119,825.67
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	336,041.94	336,041.94
ENDING FUND BALANCE - SEP 30	(NET)	0.00	455,867.61	455,867.61

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				TOTAL (Memo Only)
		1320-0	2120-0	2220-0	2256-0	
<b>REVENUES:</b>						
STATE REVENUES	1000-8999					
FEDERAL REVENUES	1000-2999	606,000.00	2,082,536.00	41,346.57	0.00	15,971.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	395,955.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	606,000.00	2,478,491.00	41,346.57	0.00	15,971.00
<b>EXPENDITURES:</b>						
<b>INSTRUCTIONAL SERVICES</b>						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999					
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	114,333.12	0.00	0.00	114,333.12
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	114,333.12	0.00	0.00	114,333.12
<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
PERSONAL SERVICES	2000-2999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	0.00	0.00
<b>OPERATION &amp; MAINTENANCE</b>						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	257,553.71	0.00	0.00	15,971.00
CAPITAL OUTLAY	400-499	0.00	261,649.29	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	0.00	519,203.00	0.00	0.00	15,971.00

EXHIBIT A-IV-A-1

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				TOTAL (Memo Only)
		1320-0	2120-0	2220-0	2256-0	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	111,600.92	0.00	0.00	111,600.92
CAPITAL OUTLAY	500-599	0.00	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	111,600.92	0.00	0.00	111,600.92
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	3,784,457.32	0.00	0.00	3,784,457.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	3,784,457.32	0.00	0.00	3,784,457.32
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	613,507.70	0.00	0.00	0.00	613,507.70
INTEREST	932-932	33,159.19	0.00	0.00	0.10	33,159.29
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		646,666.89	0.00	0.00	0.10	646,666.99

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				TOTAL (Memo Only)
		1320-0	2120-0	2220-0	2256-0	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		646.666.89	4.529.594.36	0.00	0.10	5,192,232.35
TOTAL EXPENDITURES	1000-9899					
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00
(NET)						
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(40,666.89)	(2,051,103.36)	41,346.57	(0.10)	(2,050,423.78)
BEGINNING FUND BALANCE - OCT 1	0300-0399	175,188.20	8,836,106.74	0.00	0.10	9,011,295.04
ENDING FUND BALANCE - SEP 30	(NET)	134,521.31	6,785,003.38	41,346.57	0.00	6,960,871.26

EXHIBIT A-1-IV-C-1

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):		
TOTAL OPERATING REVENUES	6000-7999	0.00 0.00
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
TOTAL OPERATING EXPENSES	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	(NET)	0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00
OPERATING TRANSFERS IN	9910	0.00
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, 2015

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

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
TOTAL OPERATING EXPENSES	600-997	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	(NET)	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00
OPERATING TRANSFERS IN	9910	0.00
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, 2015

EXHIBIT A-I-VII-A-1

PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES: LOCAL REVENUES (SPECIFY):	6000-7999	0.00 0.00
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	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	(NET)	0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00
OPERATING TRANSFERS IN	9910	0.00
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, 2015

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	FIDUCIARY - EXPENDABLE TRUST (Memo Only)			
		6940-0	6945-0	7501-0	
REVENUES:					
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	70,080.00	1,932,198.86	2,002,278.86
TOTAL REVENUES	8000-8999	0.00	70,080.00	1,932,198.86	2,002,278.86
EXPENDITURES:					
INSTRUCTIONAL SERVICES	1000-9899				
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	16,928.30	16,928.30
CAPITAL OUTLAY	400-499	0.00	53,074.00	128,325.38	181,399.38
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	53,074.00	112,774.40	112,774.40
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	569.25	187,214.68	187,783.93
MATERIALS & SUPPLIES	400-499	0.00	74.85	572,646.40	572,721.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	244,243.25	244,243.25
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	644.10	1,004,104.33	1,004,748.43
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	25,090.10	25,090.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,480.47	13,480.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	9,516.88	9,516.88
TOTAL OPERATION & MAINTENANCE		0.00	0.00	48,087.45	48,087.45

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	FIDUCIARY - EXPENDABLE TRUST (Memo Only)			
		6940-0	6945-0	7501-0	
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	40,971.19	40,971.19	40,971.19
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	40,971.19	40,971.19	40,971.19
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	FIDUCIARY - EXPENDABLE TRUST (Memo Only)		
		6940-0	6945-0	7501-0
OTHER EXPENDITURES				
PERSONAL SERVICES	9000-9899			
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	399,933.89	399,933.89
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	63,654.14	63,654.14
TOTAL EXPENDITURES	1000-9899	0.00	463,588.03	463,588.03
			1,814,779.08	1,868,497.18
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	60,210.02
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	1,268.35
	9910			
TRANSFERS OUT	920-929	0.00	0.00	165,406.66
OTHER FUND USES	9900-9999	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	(103,928.29)
	(NET)			(103,928.29)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(103,928.29)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	16,361.90	13,491.49
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	841,806.98
ENDING FUND BALANCE - SEP 30	(NET)	0.00	16,361.90	871,660.37

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					0130
		0000	0005	0010	0029	0125	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,562,085.68	2,942,589.49	24,540.37	1,479,263.81	1,310,942.39
EMPLOYEE BENEFITS	200-299	0.00	1,035,190.61	1,218,803.56	14,061.53	575,791.99	512,522.61
PURCHASED SERVICES	300-399	0.00	71,500.26	60,466.72	4,776.28	38,175.25	41,440.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,373.77	3,635.20	0.00	3,981.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,668,776.55	4,224,233.54	47,013.38	2,093,231.05	1,868,886.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	489,035.15	856,579.46	95,948.64	364,289.76	531,758.54
EMPLOYEE BENEFITS	200-299	0.00	195,619.46	331,600.79	30,106.13	148,654.07	213,109.17
PURCHASED SERVICES	300-399	0.00	14,648.99	9,526.27	0.00	4,140.54	14,327.43
MATERIALS & SUPPLIES	400-499	0.00	996.00	996.00	996.00	996.00	996.00
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	75.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	700,299.60	1,198,702.52	127,050.77	518,080.37	760,266.14
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	67,098.60	62,183.40	0.00	41,715.64	39,910.95
EMPLOYEE BENEFITS	200-299	0.00	40,808.69	38,639.72	0.00	26,701.42	26,070.04
PURCHASED SERVICES	300-399	0.00	111,254.33	233,500.22	0.00	99,447.72	173,997.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	569.71	0.00	0.00	1,000.00
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	219,161.62	334,893.05	0.00	167,864.78	240,978.50



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-1
		0000	0005	0010	0029	0125	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	90,826.65	0.00	0.00	75,527.16	0.00
EMPLOYEE BENEFITS	200-299	0.00	45,034.43	0.00	0.00	36,121.02	0.00
PURCHASED SERVICES	300-399	0.00	2,167.68	0.00	0.00	2,833.91	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	24,358.62	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	1,547.84	0.00
TOTAL OTHER EXPENDITURES		0.00	138,028.76	0.00	0.00	140,388.55	0.00
TOTAL EXPENDITURES	1000-9899	0.00	4,728,671.63	5,766,295.49	174,064.15	2,921,116.85	2,874,001.68
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	37,784.83	57,472.44	0.00	31,125.23	41,939.62
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	37,784.83	57,472.44	0.00	31,125.23	41,939.62
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,766,456.46	5,823,767.93	174,064.15	2,952,242.08	2,915,941.30



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						
		0135	0140	0150	0160	0165	0175	
<b>EXPENDITURES</b>								
INSTRUCTIONAL SERVICES	1000-9899							
PERSONAL SERVICES	1000-1999							
EMPLOYEE BENEFITS	010-199	1,597,915.49	1,766,242.34	1,579,212.48	1,521,084.53	758,929.75	1,864,813.73	
PURCHASED SERVICES	200-299	617,492.31	696,614.66	696,508.50	614,137.60	342,103.29	783,304.74	
MATERIALS & SUPPLIES	300-399	44,608.91	38,710.23	52,684.70	35,639.59	23,897.03	52,690.65	
CAPITAL OUTLAY	400-499	2,239.62	0.00	0.00	1,225.39	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES	600-997	2,262,256.33	2,501,567.23	2,328,405.68	2,172,087.11	1,124,930.07	2,700,809.12	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
PERSONAL SERVICES	2000-2999							
EMPLOYEE BENEFITS	010-199	450,031.91	363,353.88	459,405.34	469,805.99	301,154.45	419,090.22	
PURCHASED SERVICES	200-299	173,477.77	148,660.93	181,168.89	182,426.05	126,834.65	163,656.74	
MATERIALS & SUPPLIES	300-399	48,153.82	8,403.08	3,370.15	6,116.86	1,751.35	12,020.29	
CAPITAL OUTLAY	400-499	996.00	996.00	996.00	996.00	996.00	996.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	672,659.50	521,413.89	644,940.38	659,344.90	430,736.45	595,763.25	
<b>OPERATION &amp; MAINTENANCE</b>								
PERSONAL SERVICES	3000-3999							
EMPLOYEE BENEFITS	010-199	52,964.46	46,186.50	39,662.62	59,142.43	32,601.31	41,150.67	
PURCHASED SERVICES	200-299	28,476.15	27,188.53	25,986.06	35,938.81	17,124.63	26,535.59	
MATERIALS & SUPPLIES	300-399	180,411.55	132,630.89	104,053.10	132,565.91	65,370.49	79,311.24	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE	600-977	261,852.16	206,005.92	169,701.78	227,647.15	115,096.43	146,997.50	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-II-I-C-2	
		0135	0140	0150	0160		0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	4,578.05	0.00	0.00	147,047.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,425.27	0.00	0.00	62,670.82
PURCHASED SERVICES	300-399	0.00	0.00	196.00	0.00	0.00	1,545.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	20,475.30	0.00	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	27,674.62	0.00	0.00	211,263.72
TOTAL EXPENDITURES	1000-9899	3,199,779.32	3,230,610.23	3,172,028.89	3,066,280.29	1,671,043.83	3,657,223.11
OTHER FUND USES							
TRANSFERS OUT	9910	37,238.05	25,233.15	27,216.45	41,573.56	14,901.52	30,898.28
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	37,238.05	25,233.15	27,216.45	41,573.56	14,901.52	30,898.28
	(NET)						
TOTAL EXPEND & OTHER FUND USES	(NET)	3,237,017.37	3,255,843.38	3,199,245.34	3,107,853.85	1,685,945.35	3,688,121.39

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	GOVERNMENTAL - GENERAL						
	ACCT #	0180	0200	0205	0210	0215	0220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,540,278.37	1,705,819.51	1,735,748.66	1,345,776.00	1,791,641.43	1,248,757.39
EMPLOYEE BENEFITS	200-299	589,028.33	675,150.42	719,004.55	500,138.20	720,074.55	515,638.14
PURCHASED SERVICES	300-399	41,433.38	54,975.00	55,714.59	39,286.95	40,078.57	31,819.61
MATERIALS & SUPPLIES	400-499	1,208.00	755.90	0.00	1,704.87	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,171,948.08	2,436,700.83	2,510,467.80	1,886,906.02	2,551,794.55	1,796,215.14
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	469,030.97	495,777.75	378,609.23	369,177.77	399,334.14	345,773.23
EMPLOYEE BENEFITS	200-299	173,091.18	196,848.99	158,703.84	144,947.25	163,885.82	140,253.60
PURCHASED SERVICES	300-399	10,631.97	5,403.97	3,306.47	15,203.07	8,583.88	3,729.41
MATERIALS & SUPPLIES	400-499	996.00	996.00	996.00	996.00	996.00	996.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	550.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		654,300.12	699,026.71	541,615.54	530,324.09	572,799.84	490,752.24
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	45,407.31	57,160.32	47,837.43	44,285.61	44,538.27	45,407.31
EMPLOYEE BENEFITS	200-299	27,376.12	29,459.44	27,778.56	27,105.89	26,850.63	27,220.83
PURCHASED SERVICES	300-399	131,705.65	217,991.75	102,689.92	131,974.99	102,163.96	131,146.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		204,489.08	304,611.51	178,305.91	203,366.49	173,552.86	203,774.64



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-3
		0180	0200	0205	0210	0215	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	3,038,549.96	3,446,677.32	3,232,116.46	2,859,743.41	3,298,615.28	2,492,294.25
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	45,388.89	39,567.94	30,730.71	67,168.84	24,527.19	19,578.41
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	45,388.89	39,567.94	30,730.71	67,168.84	24,527.19	19,578.41
TOTAL EXPEND & OTHER FUND USES	(NET)	3,083,938.85	3,486,245.26	3,262,847.17	2,926,912.25	3,323,142.47	2,511,872.66

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				8230	8310
		6010	8110	8210	8220		
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	29,219.14	37,792.72	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	7,946.24	9,158.49	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	3,491.29	14,176.69	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	3,664.62	1,055,597.19	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	120,754.89	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	44,321.29	1,237,479.98	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	201,826.13	0.00	665,781.69	82,048.19	0.00	0.00
EMPLOYEE BENEFITS	200-299	75,773.36	0.00	267,663.31	23,405.85	0.00	0.00
PURCHASED SERVICES	300-399	18,434.71	0.00	275,777.62	44,171.28	8,787.80	0.00
MATERIALS & SUPPLIES	400-499	996.00	0.00	160,215.77	14,821.16	7,838.34	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,000.00	0.00	7,183.00	11,056.50	915.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		298,030.20	0.00	1,376,621.39	175,502.98	17,541.14	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	44,845.80	0.00	0.00	0.00	0.00	85,478.13
EMPLOYEE BENEFITS	200-299	27,094.24	0.00	0.00	0.00	0.00	24,171.37
PURCHASED SERVICES	300-399	97,937.50	0.00	0.00	0.00	0.00	447,686.74
MATERIALS & SUPPLIES	400-499	2,426.32	0.00	0.00	0.00	0.00	32,576.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	2,390.00
TOTAL OPERATION & MAINTENANCE		172,303.86	0.00	0.00	0.00	0.00	592,302.54

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-II-I-B-4
		6010	8110	8210	8220	
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	1,573.27	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	197.73	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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		1,771.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8410
		8320	8330	8340	8350	8390	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES							
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES							
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,114,765.42	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	472,484.74	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	464,622.84	5,234.13	74,677.16	20,966.84	1,498.38	0.00
MATERIALS & SUPPLIES	400-499	522,362.14	0.00	19,399.04	72,196.42	0.00	0.00
CAPITAL OUTLAY	500-599	96,184.03	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,872.28	221.40	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,672,291.45	5,455.53	94,076.20	93,163.26	1,498.38	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, 2015

FUND TYPES	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-5
DESCRIPTION - COST CENTER	ACCT #	8320	8330	8340	8350	8390
-----	-----	-----	-----	-----	-----	-----
8410						
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES						
TOTAL EXPENDITURES	1000-9899	2,672,291.45	5,455.53	94,076.20	93,163.26	1,498.38
OTHER FUND USES						5,162,162.12
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929					21,580.68
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	21,580.68
	(NET)					
TOTAL EXPEND & OTHER FUND USES	(NET)	2,672,291.45	5,455.53	94,076.20	93,163.26	1,498.38
						5,183,742.80

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		8610	8620	8630	8640	8650
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-6
		8610	8620	8630	8640	8650	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	75,144.36	1,133,718.82	491,433.55	47,533.98	105,442.97	63,913.60
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	75,144.36	1,133,718.82	491,433.55	47,533.98	105,442.97	63,913.60

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-A-7

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9700	(Memo Only)
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	26,842,653.28
EMPLOYEE BENEFITS	200-299	0.00	10,842,670.32
PURCHASED SERVICES	300-399	0.00	745,566.04
MATERIALS & SUPPLIES	400-499	0.00	1,076,385.75
CAPITAL OUTLAY	500-599	0.00	120,754.89
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	39,628,030.28
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	8,207,812.44
EMPLOYEE BENEFITS	200-299	0.00	3,239,887.85
PURCHASED SERVICES	300-399	0.00	516,488.96
MATERIALS & SUPPLIES	400-499	0.00	200,803.27
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	20,779.50
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	12,185,772.02
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	2,012,342.18
EMPLOYEE BENEFITS	200-299	0.00	983,011.46
PURCHASED SERVICES	300-399	0.00	3,242,839.32
MATERIALS & SUPPLIES	400-499	0.00	650,529.93
CAPITAL OUTLAY	500-599	0.00	96,184.03
OTHER OBJECTS	600-977	0.00	4,483.68
TOTAL OPERATION & MAINTENANCE		0.00	6,989,390.60



CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-B-7

GOVERNMENTAL - GENERAL

FUND TYPES	ACCT #	9700	(Memo Only)
DESCRIPTION - COST CENTER			
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	2,466,438.34
EMPLOYEE BENEFITS	200-299	0.00	1,796,633.80
PURCHASED SERVICES	300-399	0.00	169,968.04
MATERIALS & SUPPLIES	400-499	0.00	786,211.87
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	490.65
TOTAL AUXILIARY SERVICES		0.00	5,219,742.70
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	1,129,379.80
EMPLOYEE BENEFITS	200-299	0.00	419,523.07
PURCHASED SERVICES	300-399	0.00	266,949.33
MATERIALS & SUPPLIES	400-499	0.00	48,819.15
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	52,515.93
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,917,187.28
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	233,342.22
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	233,342.22
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-I-C-7

GOVERNMENTAL - GENERAL

FUND TYPES	ACCT #	9700	(Memo Only)
DESCRIPTION - COST CENTER			
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	317,979.10
EMPLOYEE BENEFITS	200-299	0.00	146,251.54
PURCHASED SERVICES	300-399	0.00	6,743.25
MATERIALS & SUPPLIES	400-499	0.00	44,833.92
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,547.84
TOTAL OTHER EXPENDITURES		0.00	517,355.65
TOTAL EXPENDITURES	1000-9899	0.00	66,690,820.75
OTHER FUND USES			
TRANSFERS OUT	9910	1,321,598.00	1,946,528.95
OTHER FUND USES	920-929		
TOTAL OTHER FUND USES	9900-9999	0.00	0.00
	900-997	1,321,598.00	1,946,528.95
	(NET)		
TOTAL EXPEND & OTHER FUND USES	(NET)	1,321,598.00	68,637,349.70

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					0135
		0000	0005	0010	0125	0130	
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	200-199	0.00	38,130.49	169,770.49	26,610.88	91,102.92	40,575.96
PURCHASED SERVICES	300-399	0.00	27,932.37	79,022.53	19,824.27	35,252.08	17,191.20
MATERIALS & SUPPLIES	400-499	0.00	10,419.50	11,313.50	11,088.64	3,712.00	10,650.00
CAPITAL OUTLAY	500-599	0.00	125,344.64	75,286.19	82,144.38	80,917.12	49,595.77
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	202,528.00	340,272.21	139,668.17	212,453.12	122,362.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	66,893.04	0.00	30,717.96	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	22,118.13	0.00	10,506.99	0.00	0.00
PURCHASED SERVICES	300-399	0.00	19,295.50	75,979.65	9,956.70	49,991.09	40,992.13
MATERIALS & SUPPLIES	400-499	0.00	28,084.64	36,912.57	14,159.76	14,345.19	11,950.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,221.45	32,556.03	4,395.78	24,539.08	17,198.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	144,612.76	145,448.25	69,737.19	88,875.36	70,140.73
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,832.44	32,936.85	2,401.28	13,885.42	25,691.91
MATERIALS & SUPPLIES	400-499	0.00	3,767.44	30,913.72	6,137.48	13,109.23	11,068.66
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	8,599.88	63,850.57	8,538.76	26,994.65	36,760.57



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				0135
		0000	0005	0010	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	53,975.81	55,973.81	28,951.44	8,583.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	53,975.81	55,973.81	28,951.44	8,583.98
TOTAL EXPENDITURES	1000-9899	0.00	961,032.27	1,297,766.82	688,773.32	670,673.08
OTHER FUND USES						
TRANSFERS OUT	9910	0.00	15,844.93	57,076.19	19,193.99	9,299.93
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999 (NET)	0.00	15,844.93	57,076.19	19,193.99	9,299.93
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	976,877.20	1,354,843.01	707,967.31	679,973.01

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						
		0140	0150	0160	0165	0175	0180	
<b>EXPENDITURES</b>								
INSTRUCTIONAL SERVICES	1000-9899							
PERSONAL SERVICES	1000-1999							
EMPLOYEE BENEFITS	010-199	15,884.88	32,910.96	187,139.38	127,643.78	0.00	178,237.93	0.00
PURCHASED SERVICES	200-299	11,428.85	24,933.11	97,186.96	52,290.47	0.00	76,294.43	0.00
MATERIALS & SUPPLIES	300-399	5,437.50	11,176.49	6,601.31	750.00	1,600.00	11,387.73	0.00
CAPITAL OUTLAY	400-499	83,825.35	90,941.41	68,207.08	118,806.07	97,800.48	37,957.58	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	117,614.08	162,632.01	360,137.73	299,535.32	99,400.48	305,969.56	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
PERSONAL SERVICES	2000-2999							
EMPLOYEE BENEFITS	010-199	30,717.96	31,764.36	0.00	2,559.83	32,082.00	0.00	0.00
PURCHASED SERVICES	200-299	10,515.66	10,682.10	0.00	876.89	10,764.69	0.00	0.00
MATERIALS & SUPPLIES	300-399	19,015.80	28,796.10	36,487.08	21,430.17	22,549.84	38,718.81	0.00
CAPITAL OUTLAY	400-499	18,828.46	24,521.24	19,533.36	14,072.30	22,264.86	22,582.78	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	86,646.38	103,403.55	70,465.64	44,341.99	94,729.29	77,925.23	0.00
<b>OPERATION &amp; MAINTENANCE</b>								
PERSONAL SERVICES	3000-3999							
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	1,790.00	6,081.00	17,976.06	1,940.32	3,239.00	15,159.63	0.00
CAPITAL OUTLAY	400-499	846.87	4,845.96	5,333.11	3,950.30	13,331.87	7,611.90	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	2,636.87	10,926.96	23,309.17	5,890.62	16,570.87	22,771.53	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, 2015

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					6010
		0200	0205	0210	0215	0220	
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	206,903.33	36,383.33	115,457.55	59,028.79	84,653.65	0.00
PURCHASED SERVICES	200-299	76,902.27	26,375.42	48,281.01	29,326.22	33,829.19	0.00
MATERIALS & SUPPLIES	300-399	5,483.88	0.00	10,942.67	4,900.00	0.00	360.00
CAPITAL OUTLAY	400-499	145,012.22	102,869.11	60,448.17	68,620.25	124,021.22	213,755.40
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	7,808.00	250,761.40
TOTAL INSTRUCTIONAL SERVICES	600-997	437,977.70	165,774.86	235,529.40	165,963.89	251,610.06	468,912.80
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	30,717.96	0.00	30,717.96	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	10,899.35	0.00	10,457.82	0.00	0.00
PURCHASED SERVICES	300-399	60,481.93	32,700.44	64,441.26	11,482.17	58,863.62	6,807.02
MATERIALS & SUPPLIES	400-499	34,304.47	37,849.95	20,661.86	11,467.50	6,184.67	26,402.04
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,982.30	6,250.80	32,931.47	4,966.10	3,271.38	1,600.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		107,768.70	118,418.50	118,034.59	69,091.55	68,319.67	34,809.06
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	13,286.04	9,614.99	25,354.43	6,545.91	5,217.98	2,088.82
MATERIALS & SUPPLIES	400-499	5,924.52	214.25	10,374.34	1,736.85	476.03	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL OPERATION & MAINTENANCE		19,210.56	9,829.24	35,728.77	8,282.76	7,694.01	2,088.82



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200	0205	0210	0215	0220	6010
GOVERNMENTAL - SPECIAL REVENUE							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	13,518.18	3,187.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,576.13	593.66	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	10,155.50	25,169.37	170.00	36,518.48	10,406.84	5,248.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	580.51	358.54	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		26,830.32	29,309.07	170.00	36,518.48	10,406.84	5,248.02
TOTAL EXPENDITURES	1000-9899	998,263.17	910,220.01	723,131.41	675,140.63	638,336.65	520,735.56
OTHER FUND USES							
TRANSFERS OUT	9910	23,829.07	6,151.51	22,829.93	42,837.16	24,997.67	2,388.46
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	23,829.07	6,151.51	22,829.93	42,837.16	24,997.67	2,388.46
	(NET)						
TOTAL EXPEND. & OTHER FUND USES	(NET)	1,022,092.24	916,371.52	745,961.34	717,977.79	663,334.32	523,124.02

EXHIBIT A-II-II-C-3

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE							
		8110	8210	8220	8310	8410	8420		
EXPENDITURES									
INSTRUCTIONAL SERVICES	1000-9899								
PERSONAL SERVICES	1000-1999								
EMPLOYEE BENEFITS	010-199	496,289.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	187,727.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	95,962.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	11,850.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		791,830.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999								
PERSONAL SERVICES	010-199	0.00	151,918.03	101,301.94	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	61,497.20	34,691.30	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	40,606.23	216,408.74	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	22,976.18	9,020.95	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	793.50	30,444.90	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	277,791.14	391,867.83	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	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	GOVERNMENTAL - SPECIAL REVENUE						
	ACCT #	8110	8210	8220	8310	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	791,830.34	277,791.14	391,867.83	1,000.00	7,934.37	0.00
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND. & OTHER FUND USES	(NET)	791,830.34	277,791.14	391,867.83	1,000.00	7,934.37	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, 2015

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE			(Memo Only)
		8620	8630	8690	
EXPENDITURES					
INSTRUCTIONAL SERVICES	1000-9899				
PERSONAL SERVICES	1000-1999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	1,906,724.25
PURCHASED SERVICES	200-299	0.00	0.00	0.00	843,797.88
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	105,823.22
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	1,721,514.69
OTHER OBJECTS	500-599	0.00	0.00	0.00	258,569.40
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	43,742.87
					4,880,172.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	509,391.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	183,010.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00	855,004.28
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	396,123.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	238,898.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	2,182,427.41
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	189,042.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	119,642.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,000.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	310,684.61

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-II-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE			(Memo Only)
		8620	8630	9300	
<b>AUXILIARY SERVICES</b>					
PERSONAL SERVICES	4000-4999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	1,560,469.19
PURCHASED SERVICES	200-299	0.00	0.00	0.00	1,156,405.86
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	319,795.58
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	3,286,375.47
OTHER OBJECTS	500-599	0.00	0.00	0.00	152,718.30
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	586,236.54
					7,062,000.94
<b>GENERAL ADMINISTRATIVE SERVICES</b>					
PERSONAL SERVICES	6000-6999				
EMPLOYEE BENEFITS	010-199	75,591.45	14,440.65	0.00	90,032.10
PURCHASED SERVICES	200-299	25,707.20	5,526.97	0.00	31,234.17
MATERIALS & SUPPLIES	300-399	11,298.80	1,932.00	0.00	17,280.50
CAPITAL OUTLAY	400-499	423.53	0.00	0.00	423.53
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	3,597.00	0.00	0.00	47,029.91
		116,617.98	21,899.62	0.00	186,000.21
			39,223.08	0.00	
			39,223.08	0.00	
<b>CAPITAL OUTLAY - REAL PROPERTY</b>					
PERSONAL SERVICES	7000-7999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	28,122.78
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00
					28,122.78
<b>DEBT SERVICE</b>					
PRINCIPAL	8000-8999				
INTEREST	931-931	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	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, 2015

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690	9300	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	4,175.00	51,038.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	679.24	12,222.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,415.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	391,423.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	6,470.63	9,609.16
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	11,324.87	466,708.49
TOTAL EXPENDITURES	1000-9899	116,617.98	21,899.62	39,223.08	11,324.87	15,116,116.75
OTHER FUND USES						
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	340,170.81
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	340,170.81
TOTAL EXPEND, & OTHER FUND USES	(NET)	116,617.98	21,899.62	39,223.08	11,324.87	15,456,287.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-III-A-1

GOVERNMENTAL - DEBT SERVICES

(Memo Only)

9200

8410

0000

ACCT #

DESCRIPTION - COST CENTER

FUND TYPES	DESCRIPTION - COST CENTER	ACCT #	0000	8410	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
EXPENDITURES						
INSTRUCTIONAL SERVICES						
PERSONAL SERVICES	1000-9899	1000-1999	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	400-499	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	500-599	600-997	0.00	0.00	0.00	0.00
CAPITAL OUTLAY			0.00	0.00	0.00	0.00
OTHER OBJECTS			0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES			0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES						
PERSONAL SERVICES	2000-2999	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	300-399	0.00	0.00	0.00	0.00
PURCHASED SERVICES	400-499	500-599	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	600-997		0.00	0.00	0.00	0.00
CAPITAL OUTLAY			0.00	0.00	0.00	0.00
OTHER OBJECTS			0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES			0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE						
PERSONAL SERVICES	3000-3999	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	300-399	0.00	0.00	0.00	0.00
PURCHASED SERVICES	400-499	500-599	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	600-977		0.00	0.00	0.00	0.00
CAPITAL OUTLAY			0.00	0.00	0.00	0.00
OTHER OBJECTS			0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE			0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-III-B-1

GOVERNMENTAL - DEBT SERVICES

FUND TYPES	ACCT #	0000	8410	9200	(Memo Only)
DESCRIPTION - COST CENTER	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	198,578.94	0.00	198,578.94
INTEREST	932-932	0.00	2,882.32	37,822.20	40,704.52
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	201,461.26	37,822.20	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-III-C-1

GOVERNMENTAL - DEBT SERVICES

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8410	9200	GOVERNMENTAL - DEBT SERVICES (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					
TOTAL EXPENDITURES	1000-9899	0.00	201,461.26	37,822.20	239,283.46
OTHER FUND USES					
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929				
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00
	(NET)				
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	201,461.26	37,822.20	239,283.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					0130
		0000	0005	0010	0029	0125	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999	0.00	2,600,216.17	3,112,359.98	24,540.37	1,505,874.69	1,402,045.31
EMPLOYEE BENEFITS	1000-9899	0.00	1,063,122.98	1,297,826.09	14,061.53	595,616.26	547,774.69
PURCHASED SERVICES	1000-1999	0.00	81,919.76	71,780.22	4,776.28	49,263.89	45,152.34
MATERIALS & SUPPLIES	200-299	0.00	134,155.29	96,077.91	3,635.20	86,285.25	204,956.80
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	1,210.06	7,876.50	0.00	21,804.35	7,134.22
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	3,880,624.26	4,585,920.70	47,013.38	2,258,844.44	2,207,063.36
600-997	0.00						
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	555,928.19	856,579.46	95,948.64	395,007.72	531,758.54
EMPLOYEE BENEFITS	200-299	0.00	217,737.59	331,600.79	30,106.13	159,161.06	213,109.17
PURCHASED SERVICES	300-399	0.00	39,394.53	102,754.15	0.00	14,298.84	85,684.13
MATERIALS & SUPPLIES	400-499	0.00	44,680.27	99,898.79	996.00	21,042.73	101,763.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	31,696.13	46,654.03	0.00	5,860.78	55,539.63
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	889,436.71	1,437,487.22	127,050.77	595,371.13	987,854.98
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	67,098.60	62,183.40	0.00	41,715.64	39,910.95
EMPLOYEE BENEFITS	200-299	0.00	40,808.69	38,639.72	0.00	26,701.42	26,070.04
PURCHASED SERVICES	300-399	0.00	116,086.77	333,505.85	0.00	101,849.00	205,359.93
MATERIALS & SUPPLIES	400-499	0.00	3,767.44	31,483.43	0.00	6,137.48	44,864.46
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	227,761.50	465,812.40	0.00	176,403.54	316,205.38



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0005	0010	0029	0125	0130
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	90,826.65	0.00	0.00	75,527.16	0.00
EMPLOYEE BENEFITS	200-299	0.00	45,034.43	0.00	0.00	36,121.02	0.00
PURCHASED SERVICES	300-399	0.00	2,167.68	0.00	0.00	2,833.91	0.00
MATERIALS & SUPPLIES	400-499	0.00	54,461.47	130,794.54	0.00	57,578.91	41,981.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,303.50	6,024.76	0.00	2,117.78	4,830.10
TOTAL OTHER EXPENDITURES		0.00	193,793.73	136,819.30	0.00	174,178.78	46,811.63
TOTAL EXPENDITURES	1000-9899	0.00	5,747,827.56	7,329,306.25	174,064.15	3,653,745.09	7,653,387.44
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	55,050.00	135,616.25	0.00	52,089.81	61,835.90
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	55,050.00	135,616.25	0.00	52,089.81	61,835.90
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,802,877.56	7,464,922.50	174,064.15	3,705,834.90	7,715,223.34

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					0175
		0135	0140	0150	0160	0165	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999						
EMPLOYEE BENEFITS	1000-9899						
PURCHASED SERVICES	1000-1999						
MATERIALS & SUPPLIES	010-199	1,638,491.45	1,782,127.22	1,612,123.44	1,708,223.91	886,573.53	1,864,813.73
CAPITAL OUTLAY	200-299	634,683.51	708,043.51	721,441.61	711,324.56	394,393.76	783,304.74
OTHER OBJECTS	300-399	55,258.91	45,012.73	63,861.19	42,240.90	24,647.03	54,290.65
TOTAL INSTRUCTIONAL SERVICES	400-499	67,952.87	90,028.33	97,550.12	71,882.42	122,118.79	105,249.85
	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	7,013.69	14,333.95	14,756.21	1,003.00	7,487.00	11,424.50
		2,403,400.43	2,639,545.74	2,509,732.57	2,534,674.79	1,435,220.11	2,819,083.47
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	450,031.91	394,071.84	491,169.70	469,805.99	303,714.28	451,172.22
PURCHASED SERVICES	200-299	173,477.77	159,176.59	191,850.99	182,426.05	127,711.54	174,421.43
MATERIALS & SUPPLIES	300-399	101,118.31	27,983.88	32,459.79	58,720.75	23,206.02	34,808.73
CAPITAL OUTLAY	400-499	62,689.75	27,039.42	32,378.85	75,281.05	15,205.27	37,434.35
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	33,865.53	8,160.48	8,740.75	35,236.86	15,557.80	7,067.90
		821,183.27	616,432.21	756,600.08	821,470.70	485,394.91	704,904.63
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	52,964.46	46,186.50	39,662.62	59,142.43	32,601.31	41,150.67
PURCHASED SERVICES	200-299	28,476.15	27,188.53	25,986.06	35,938.81	17,124.63	26,535.59
MATERIALS & SUPPLIES	300-399	210,917.40	134,420.89	110,134.10	155,731.97	67,310.81	82,550.24
CAPITAL OUTLAY	400-499	17,807.28	846.87	5,901.90	18,538.58	3,950.30	13,331.87
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	310,165.29	208,642.79	181,684.68	269,351.79	120,987.05	163,568.37





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-C-2
		0135	0140	0150	0160	0165	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	6,228.60	4,578.05	1,894.37	0.00	166,877.08
EMPLOYEE BENEFITS	200-299	0.00	1,185.81	2,425.27	350.33	0.00	69,084.69
PURCHASED SERVICES	300-399	0.00	0.00	1,928.50	0.00	0.00	2,228.16
MATERIALS & SUPPLIES	400-499	57,866.67	39,205.31	36,917.38	39,795.30	11,462.49	42,751.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	16,617.74	304.48	2,252.81	4,515.73	5,332.36	4,755.63
TOTAL OTHER EXPENDITURES		74,484.41	46,924.20	48,102.01	46,555.73	16,794.85	285,696.72
TOTAL EXPENDITURES	1000-9899	4,266,978.98	3,934,261.48	3,945,960.72	4,061,215.88	2,344,058.44	4,501,715.69
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	51,508.99	45,280.31	34,751.71	67,434.85	24,217.88	60,044.11
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	51,508.99	45,280.31	34,751.71	67,434.85	24,217.88	60,044.11
TOTAL EXPEND & OTHER FUND USES	(NET)	4,318,487.97	3,979,541.79	3,980,712.43	4,128,650.73	2,368,276.32	4,561,759.80

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-3

FUND TYPES DESCRIPTION - COST CENTER	GOVERNMENTAL - CAPITAL PROJECTS					0220
	ACCT #	0180	0200	0205	0210	
REVENUES						
EXPENDITURES						
INSTRUCTIONAL SERVICES						
PERSONAL SERVICES	1000-8999	1,718,516.30	1,912,722.84	1,772,131.99	1,461,233.55	1,850,670.22
EMPLOYEE BENEFITS	1000-9899	665,322.76	752,052.69	745,379.97	548,419.21	749,400.77
PURCHASED SERVICES	1000-1999	56,985.41	60,458.88	55,714.59	62,128.62	44,978.57
MATERIALS & SUPPLIES	010-199	39,729.10	156,488.26	111,768.37	77,074.73	75,584.74
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	2,511.89	3,961.00	31,187.11	400.00	4,148.98
TOTAL INSTRUCTIONAL SERVICES	400-499	2,483,065.46	2,885,683.67	2,716,182.03	2,149,256.11	2,724,783.28
500-599						
600-997						
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	469,030.97	495,777.75	409,327.19	369,177.77	430,052.10
EMPLOYEE BENEFITS	200-299	173,091.18	196,848.99	169,603.19	144,947.25	174,343.64
PURCHASED SERVICES	300-399	115,147.10	86,826.04	36,659.41	98,608.62	20,816.05
MATERIALS & SUPPLIES	400-499	69,332.90	84,246.57	51,382.44	164,735.78	17,809.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	37,403.33	23,475.74	6,678.30	115,457.72	5,011.10
TOTAL INSTRUCTIONAL SUPPORT SERVICES		864,005.48	887,175.09	673,650.53	892,927.14	648,032.55
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	45,407.31	57,160.32	47,837.43	44,285.61	44,538.27
EMPLOYEE BENEFITS	200-299	27,376.12	29,459.44	27,778.56	27,105.89	26,850.63
PURCHASED SERVICES	300-399	150,378.44	263,127.79	116,284.91	177,217.30	108,909.87
MATERIALS & SUPPLIES	400-499	8,488.74	6,161.12	214.25	29,396.10	1,736.85
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		231,650.61	355,908.67	192,115.15	278,004.90	182,035.62



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					0215	0220
		0180	0200	0205	0210	0215		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	2,204.90	13,518.18	3,187.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	423.82	2,576.13	593.66	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	82,225.77	29,557.37	31,441.87	112,796.11	42,382.42	13,440.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,140.09	2,151.01	2,231.24	3,286.77	7,082.05	1,334.58	0.00
TOTAL OTHER EXPENDITURES		88,994.58	47,802.69	37,454.27	116,082.88	49,464.47	14,774.58	0.00
TOTAL EXPENDITURES	1000-9899	4,152,841.73	4,591,293.08	4,210,347.13	4,016,055.46	4,000,067.90	3,166,031.71	0.00
OTHER FUND USES								
TRANSFERS OUT	9910	97,665.98	73,992.46	39,449.41	157,691.20	69,378.82	47,842.04	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999 (NET)	97,665.98	73,992.46	39,449.41	157,691.20	69,378.82	47,842.04	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,250,507.71	4,665,285.54	4,249,796.54	4,173,746.66	4,069,446.72	3,213,873.75	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, 2015

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					8310
		6010	8110	8210	8220	8230	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999						
EMPLOYEE BENEFITS	1000-9899						
PURCHASED SERVICES	1000-1999						
MATERIALS & SUPPLIES	010-199	29,219.14	534,082.65	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	7,946.24	196,885.99	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	3,851.29	14,176.69	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	219,694.62	1,204,633.44	0.00	0.00	0.00	0.00
	500-599	250,761.40	120,754.89	0.00	0.00	0.00	0.00
	600-997	4,051.00	11,850.66	0.00	0.00	0.00	0.00
		515,523.69	2,082,384.32	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	201,826.13	0.00	817,699.72	183,350.13	0.00	0.00
EMPLOYEE BENEFITS	200-299	75,773.36	0.00	329,160.51	58,097.15	0.00	0.00
PURCHASED SERVICES	300-399	29,614.84	0.00	316,953.10	260,580.02	8,787.80	0.00
MATERIALS & SUPPLIES	400-499	30,345.63	0.00	183,266.80	23,842.11	7,838.34	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	13,766.00	0.00	7,976.50	41,501.40	915.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		351,325.96	0.00	1,655,056.63	567,370.81	17,541.14	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	44,845.80	0.00	0.00	0.00	0.00	85,478.13
EMPLOYEE BENEFITS	200-299	27,094.24	0.00	0.00	0.00	0.00	24,171.37
PURCHASED SERVICES	300-399	100,026.32	0.00	0.00	0.00	0.00	448,686.74
MATERIALS & SUPPLIES	400-499	2,426.32	0.00	0.00	0.00	0.00	32,576.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	2,390.00
TOTAL OPERATION & MAINTENANCE		174,392.68	0.00	0.00	0.00	0.00	593,302.54



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					8310
		6010	8110	8210	8220	8230	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,532.59	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	59.88	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		11,592.47	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,065,478.42	2,082,384.32	1,655,056.63	567,370.81	17,541.14	593,302.54
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	17,033.12	18,044.90	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)	17,033.12	18,044.90	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,082,511.54	2,100,429.22	1,655,056.63	567,370.81	17,541.14	593,302.54



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-5

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						8410	
	DESCRIPTION - COST CENTER	ACCT #	8320	8330	8340	8350		8390
REVENUES								
EXPENDITURES								
INSTRUCTIONAL SERVICES								
PERSONAL SERVICES		1000-8999						
EMPLOYEE BENEFITS		1000-9899						
PURCHASED SERVICES		1000-1999						
MATERIALS & SUPPLIES		010-199	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		200-299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS		300-399	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		400-499	0.00	0.00	0.00	0.00	0.00	0.00
		500-599	0.00	0.00	0.00	0.00	0.00	0.00
		600-997	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								
OPERATION & MAINTENANCE		3000-3999						
PERSONAL SERVICES		010-199	1,114,765.42	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS		200-299	472,484.74	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES		300-399	593,285.89	5,234.13	74,677.16	20,966.84	1,498.38	0.00
MATERIALS & SUPPLIES		400-499	725,601.44	0.00	19,399.04	72,196.42	0.00	0.00
CAPITAL OUTLAY		500-599	96,184.03	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS		600-977	1,872.28	221.40	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE			3,004,193.80	5,455.53	94,076.20	93,163.26	1,498.38	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, 2015

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					8410
		8320	8330	8340	8350	8390	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	3,004,193.80	5,455.53	94,076.20	93,163.26	1,498.38	5,371,557.75
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	21,580.68
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)	3,004,193.80	5,455.53	94,076.20	93,163.26	1,498.38	5,393,138.43

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8420	8610	8620	8630	8640	8650
GOVERNMENTAL - CAPITAL PROJECTS							
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	15,971.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	15,971.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						EXHIBIT A-II-IV-C-6
DESCRIPTION - COST CENTER	ACCT #	8420	8610	8620	8630	8640	8650
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	75,144.36	1,266,307.80	513,333.17	47,533.98	105,442.97
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	75,144.36	1,266,307.80	513,333.17	47,533.98	105,442.97

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				(Memo Only)
		8690	9200	9300	9700	
REVENUES						
EXPENDITURES						
INSTRUCTIONAL SERVICES	1000-8999					
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999					
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	28,749,377.53
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	11,686,468.20
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	868,317.56
OTHER OBJECTS	400-499	0.00	0.00	0.00	0.00	3,093,632.94
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	0.00	379,324.29
	600-997	0.00	0.00	0.00	0.00	156,517.27
		0.00	0.00	0.00	0.00	44,933,637.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	8,717,203.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,422,897.98
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,559,277.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,169,647.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	503,921.36
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	15,372,947.86
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,012,342.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	983,011.46
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,730,496.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,045,302.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	96,184.03
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	16,000.56
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	7,883,336.66

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-IV-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				(Memo Only)
		8690	9200	9300	9700	
<b>AUXILIARY SERVICES</b>	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	4,026,907.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,953,039.66
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	530,734.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	4,072,587.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	152,718.30
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	586,727.19
<b>TOTAL AUXILIARY SERVICES</b>		0.00	0.00	0.00	0.00	12,322,714.83
<b>GENERAL ADMINISTRATIVE SERVICES</b>	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,219,411.90
EMPLOYEE BENEFITS	200-299	28,009.97	0.00	0.00	0.00	450,757.24
PURCHASED SERVICES	300-399	35,903.63	0.00	0.00	0.00	284,229.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	160,843.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	39,223.08	0.00	0.00	0.00	99,545.84
<b>TOTAL GENERAL ADMINISTRATIVE SERVICES</b>		103,136.68	0.00	0.00	0.00	2,214,788.41
<b>CAPITAL OUTLAY - REAL PROPERTY</b>	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	4,045,922.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY - REAL PROPERTY</b>		0.00	0.00	0.00	0.00	4,045,922.32
<b>DEBT SERVICE</b>	8000-8999					
PRINCIPAL	931-931	0.00	613,507.70	0.00	0.00	812,086.64
INTEREST	932-932	0.00	70,981.49	0.00	0.00	73,863.81
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>		0.00	684,489.19	0.00	0.00	885,950.45





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-V-A-  
1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					0135
		0000	0005	0010	0125	0130	
EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	8,810.65	18,417.95	4,140.87	5,725.37	16,117.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	509.06	2,997.00	21,804.35	5,665.22	2,664.04
TOTAL INSTRUCTIONAL SERVICES		0.00	9,319.71	21,414.95	25,945.22	11,390.59	18,781.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,450.04	17,248.23	201.60	21,365.61	11,972.36
MATERIALS & SUPPLIES	400-499	0.00	15,599.63	61,990.22	5,886.97	86,422.32	49,743.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	23,474.68	14,098.00	1,465.00	30,925.55	16,667.50
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	44,524.35	93,336.45	7,553.57	138,713.48	78,383.04
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	400.00	0.00	4,670.00	4,813.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	694.50
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	400.00	0.00	4,670.00	5,508.44



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-II-VIII-C-1	
		0000	0005	0010	0125	0130	0135	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	485.66	74,820.73	4,268.85	24,851.50	49,282.69	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,303.50	6,024.76	569.94	4,830.10	16,617.74	
TOTAL OTHER EXPENDITURES		0.00	1,789.16	80,845.49	4,838.79	29,681.60	65,900.43	
TOTAL EXPENDITURES	1000-9899	0.00	58,123.66	198,575.16	43,854.92	186,274.67	173,106.83	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	1,420.24	21,067.62	1,770.59	7,285.62	4,971.01	
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	9900-9999	0.00	1,420.24	21,067.62	1,770.59	7,285.62	4,971.01	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	59,543.90	219,642.78	45,625.51	193,560.29	178,077.84	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	FIDUCIARY - EXPENDABLE TRUST						
	ACCT #	0140	0150	0160	0165	0175	0180
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
010-199		0.00	0.00	0.00	0.00	0.00	0.00
200-299		0.00	0.00	0.00	0.00	0.00	0.00
300-399		865.00	0.00	0.00	0.00	0.00	4,164.30
400-499		6,202.98	6,608.71	2,449.95	3,312.72	7,449.37	563.52
500-599		0.00	0.00	0.00	0.00	0.00	0.00
600-997		13,296.45	12,086.17	0.00	7,442.00	11,424.50	420.00
TOTAL INSTRUCTIONAL SERVICES		20,364.43	18,694.88	2,449.95	10,754.72	18,873.87	5,147.82
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		565.00	293.54	16,116.81	24.50	65,796.32
MATERIALS & SUPPLIES	400-499		7,214.96	6,861.61	54,751.69	136.97	45,754.12
CAPITAL OUTLAY	500-599		0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997		591.98	1,101.00	20,791.66	10,155.00	20,229.69
TOTAL INSTRUCTIONAL SUPPORT SERVICES			8,371.94	8,256.15	91,660.16	14,412.09	131,780.13
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	350.00	0.00	3,513.16
MATERIALS & SUPPLIES	400-499		0.00	1,055.94	2,300.46	0.00	876.84
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			1,055.94	2,650.46	0.00	0.00	4,390.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				0180
		0140	0150	0160	0165	
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	22,719.94	2,554.56	67,467.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	50.00	1,924.06	4,087.81	4,635.86	3,648.26
TOTAL OTHER EXPENDITURES		50.00	1,924.06	26,807.75	7,190.42	71,116.07
TOTAL EXPENDITURES	1000-9899	31,109.60	32,378.95	125,815.01	28,606.01	216,599.99
OTHER FUND USES						
TRANSFERS OUT	9910	3,831.37	2,395.35	6,993.23	4,655.05	21,402.57
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	3,831.37	2,395.35	6,993.23	4,655.05	21,402.57
TOTAL EXPEND & OTHER FUND USES	(NET)	34,940.97	34,774.30	132,808.24	33,261.06	238,002.56



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					6010
		0200	0205	0210	0215	0220	
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	8,899.26	11,899.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	10,720.14	0.00	14,921.69	6,964.49	4,745.63	2,274.60
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	285.00	31,040.11	0.00	60.35	3,065.15	15.00
		11,005.14	39,939.37	26,820.69	7,024.84	7,810.78	2,289.60
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	20,940.14	652.50	18,964.29	750.00	2,262.03	4,373.11
MATERIALS & SUPPLIES	400-499	48,946.10	12,536.49	143,077.92	5,346.16	11,256.98	2,947.59
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,493.44	427.50	82,526.25	45.00	85.00	11,166.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		80,379.68	13,616.49	244,568.46	6,141.16	13,604.01	18,486.70
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,980.00	7,163.00	200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	236.60	0.00	8,316.13	0.00	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	9,516.88	0.00
TOTAL OPERATION & MAINTENANCE		236.60	3,980.00	15,479.13	200.00	9,516.88	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, 2015

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-II-VIII-C-3	
		0200	0205	0210	0215	0220	6010
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,401.87	6,272.50	112,626.11	5,863.94	3,033.16	6,284.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,570.50	1,872.70	3,286.77	7,082.05	1,334.58	59.88
TOTAL OTHER EXPENDITURES		20,972.37	8,145.20	115,912.88	12,945.99	4,367.74	6,344.45
TOTAL EXPENDITURES	1000-9899	114,502.59	68,010.66	409,750.13	26,311.99	35,400.81	28,316.51
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	10,595.45	2,567.19	67,692.43	2,014.47	3,265.96	1,684.40
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)	125,098.04	70,577.85	477,442.56	28,326.46	38,666.77	30,000.91

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-A-4

FIDUCIARY - EXPENDABLE TRUST

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	8210	(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	16,928.30
MATERIALS & SUPPLIES	400-499	53,074.00	0.00	181,399.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	112,774.40
TOTAL INSTRUCTIONAL SERVICES		53,074.00	0.00	311,102.08
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	569.25	187,783.93
MATERIALS & SUPPLIES	400-499	0.00	74.85	572,721.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	244,243.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	644.10	1,004,748.43
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	25,090.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,480.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	9,516.88
TOTAL OPERATION & MAINTENANCE		0.00	0.00	48,087.45

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-B-4

FUND TYPES	ACCT #	8110	8210	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
DESCRIPTION - COST CENTER				
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	40,971.19
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	40,971.19
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	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-II-VIII-C-4

FUND TYPES	ACCT #	8110	8210	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
DESCRIPTION - COST CENTER				
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	399,933.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	63,654.14
TOTAL OTHER EXPENDITURES		0.00	0.00	463,588.03
TOTAL EXPENDITURES	1000-9899	53,074.00	644.10	1,868,497.18
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	0.00	165,406.66
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
		0.00	0.00	165,406.66
TOTAL EXPEND & OTHER FUND USES	(NET)	53,074.00	644.10	2,033,903.84







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					1890
		1100	1200	1500	1700	1810	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,675,424.71	14,874,964.85	12,378,826.27	602,822.11	51,101.28	10,481.64
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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)	2,675,424.71	14,874,964.85	12,378,826.27	602,822.11	51,101.28	10,481.64

EXHIBIT A-III-I-C-1





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		1900	2300	2400	2800	2900	3500	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES								
TOTAL EXPENDITURES	1000-9899	286,883.59	2,469,593.42	1,670,074.01	297,927.60	1,793,915.65	77,204.00	
OTHER FUND USES	9910							
TRANSFERS OUT	920-929	0.00	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	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	286,883.59	2,469,593.42	1,670,074.01	297,927.60	1,793,915.65	77,204.00	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL							
		3600	3700	3800	4300	4400	4500		
REVENUES									
EXPENDITURES									
INSTRUCTIONAL SERVICES									
PERSONAL SERVICES	1000-8999								
EMPLOYEE BENEFITS	1000-9899								
PURCHASED SERVICES	1000-1999								
MATERIALS & SUPPLIES	010-199	0.00	441,982.30	1,124,991.00	19,087.50	134,965.06	107,682.33		
CAPITAL OUTLAY	200-299	0.00	168,145.92	431,176.62	3,644.76	25,673.41	20,503.05		
OTHER OBJECTS	300-399	0.00	13,657.00	33,898.88	0.00	3,260.00	0.00		
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	20,861.71	52,620.75	18,750.00	0.00	0.00		
	500-599	0.00	0.00	0.00	0.00	0.00	0.00		
	600-997	0.00	0.00	0.00	0.00	0.00	0.00		
		0.00	644,646.93	1,642,687.25	41,482.26	163,898.47	128,185.38		
INSTRUCTIONAL SUPPORT SERVICES	2000-2999								
PERSONAL SERVICES	010-199	143,822.43	0.00	7,632.28	0.00	1,228.78	7,591.21		
EMPLOYEE BENEFITS	200-299	55,446.63	0.00	1,416.90	0.00	344.87	1,493.46		
PURCHASED SERVICES	300-399	42.56	0.00	27,769.72	0.00	0.00	0.00		
MATERIALS & SUPPLIES	400-499	996.00	0.00	0.00	0.00	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	1,625.00	0.00	0.00	0.00		
TOTAL INSTRUCTIONAL SUPPORT SERVICES		200,307.62	0.00	38,443.90	0.00	1,573.65	9,084.67		
OPERATION & MAINTENANCE	3000-3999								
PERSONAL SERVICES	010-199	0.00	0.00	44,845.80	0.00	0.00	0.00		
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,094.24	0.00	0.00	0.00		
PURCHASED SERVICES	300-399	0.00	0.00	97,937.50	0.00	0.00	0.00		
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,426.32	0.00	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	172,303.86	0.00	0.00	0.00		



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					4500
		3600	3700	3800	4300	4400	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	200,307.62	644,646.93	2,014,369.79	41,482.26	165,472.12	137,270.05
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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)	200,307.62	644,646.93	2,014,369.79	41,482.26	165,472.12	137,270.05





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					4508
		4501	4502	4503	4504	4506	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES							
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				4508
		4501	4502	4503	4504	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	76,635.23	159,063.53	291,413.36	19,694.18	71,524.78
OTHER FUND USES	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	76,635.23	159,063.53	291,413.36	19,694.18	71,524.78





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-III-I-C-5
		4509	4510	4600	4711	4712	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	69,491.14	214,275.24	34,212.72
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	36,573.15	103,202.41	6,475.98
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,029.91	3,713.34	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	44,833.92	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,547.84	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	155,475.96	321,190.99	40,688.70
TOTAL EXPENDITURES	1000-9899	38,666.14	112,437.83	6,211.81	155,475.96	321,190.99	40,688.70
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	38,666.14	112,437.83	6,211.81	155,475.96	321,190.99	40,688.70

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					8310
		8100	8110	8210	8220	8230	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999	0.00	73,823.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-9899	0.00	21,042.89	0.00	0.00	0.00	0.00
PURCHASED SERVICES	1000-1999	0.00	1,242.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	659,006.57	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	120,754.89	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	875,869.35	0.00	0.00	0.00	0.00
600-997							
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	2,582,772.84	1,542,902.31	3,308,350.60	0.00
PERSONAL SERVICES	010-199	0.00	0.00	1,045,269.26	626,502.63	1,275,200.03	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	224,355.52	84,173.90	73,343.58	0.00
PURCHASED SERVICES	300-399	0.00	0.00	145,174.07	14,374.50	23,774.34	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	7,183.00	0.00	915.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	4,004,754.69	2,267,953.34	4,681,583.55	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES							
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	85,478.13
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	24,171.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	447,686.74
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	32,576.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	2,390.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	592,302.54
TOTAL OPERATION & MAINTENANCE							



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-C-6			
		8100	8110	8210	8220		8230	8310	
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	875,869.35	4,004,754.69	2,267,953.34	4,681,583.55	592,302.54		
OTHER FUND USES	9910								
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	875,869.35	4,004,754.69	2,267,953.34	4,681,583.55	592,302.54		



CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					8410
		8320	8330	8340	8350	8390	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999						0.00
EMPLOYEE BENEFITS	1000-9899						0.00
PURCHASED SERVICES	1000-1999						0.00
MATERIALS & SUPPLIES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	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							
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,873,476.89	8,541.36	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	930,116.32	1,629.53	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,558,378.57	41,694.13	74,677.16	20,966.84	1,498.38	0.00
MATERIALS & SUPPLIES	400-499	522,362.14	1,569.71	19,399.04	72,196.42	0.00	0.00
CAPITAL OUTLAY	500-599	96,184.03	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,872.28	221.40	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,982,390.23	53,656.13	94,076.20	93,163.26	1,498.38	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-C-7
DESCRIPTION - PROGRAM	8320	8330	8340	8350	8390	8410
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,982,390.23	53,656.13	94,076.20	93,163.26	1,498.38
OTHER FUND USES	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	5,982,390.23	53,656.13	94,076.20	93,163.26	1,498.38
						4,257,178.79





CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		8420	8610	8620	8630	8640	8650	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	75,144.36	1,018,526.32	491,433.55	47,533.98	105,442.97	
OTHER FUND USES	9910							
TRANSFERS OUT	920-929	0.00	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	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	75,144.36	1,018,526.32	491,433.55	47,533.98	105,442.97	

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-A-9

GOVERNMENTAL - GENERAL

FUND TYPES	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,842,653.28
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,842,670.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	745,566.04
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,076,385.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	120,754.89
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	39,628,030.28
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,207,812.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,239,887.85
PURCHASED SERVICES	300-399	0.00	0.00	0.00	516,488.96
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	200,803.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	20,779.50
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,185,772.02
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,012,342.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	983,011.46
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,242,839.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	650,529.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	96,184.03
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,483.68
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,989,390.60

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-B-9

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
<b>AUXILIARY SERVICES</b>					
PERSONAL SERVICES	4000-4999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	2,466,438.34
PURCHASED SERVICES	200-299	0.00	0.00	0.00	1,796,633.80
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	169,968.04
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	786,211.87
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	490.65
					5,219,742.70
<b>GENERAL ADMINISTRATIVE SERVICES</b>					
PERSONAL SERVICES	6000-6999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	1,129,379.80
PURCHASED SERVICES	200-299	28,009.97	0.00	0.00	419,523.07
MATERIALS & SUPPLIES	300-399	35,903.63	0.00	0.00	266,949.33
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	48,819.15
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	63,913.60	0.00	0.00	52,515.93
					1,917,187.28
<b>CAPITAL OUTLAY - REAL PROPERTY</b>					
PERSONAL SERVICES	7000-7999				
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	233,342.22	0.00	233,342.22
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	233,342.22	0.00	233,342.22
<b>DEBT SERVICE</b>					
PRINCIPAL	8000-8999				
INTEREST	931-931	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-I-C-9

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	317,979.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	146,251.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	6,743.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	44,833.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,547.84
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	517,355.65
TOTAL EXPENDITURES	1000-9899	63,913.60	233,342.22	0.00	66,690,820.75
OTHER FUND USES	9910				
TRANSFERS OUT	920-929	0.00	0.00	1,946,528.95	1,946,528.95
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	1,946,528.95	1,946,528.95
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	63,913.60	233,342.22	1,946,528.95	68,637,349.70



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-II-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					1900
		1100	1200	1500	1750	1815	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES							
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY							
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE							

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					1815	1900
		1100	1200	1500	1750	1815		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES								
TOTAL EXPENDITURES	1000-9899	24,869.11	1,231,485.68	399,317.80	9,080.64	50,990.64	550.00	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929							
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	24,869.11	1,231,485.68	399,317.80	9,080.64	50,990.64	550.00	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-2
		2300	2400	2800	2900	3500	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	622,262.43	1,465,012.97	11,620.77	310,275.16	4,310.00	8,898.06
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	622,262.43	1,465,012.97	11,620.77	310,275.16	4,310.00	8,898.06

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					4502
		3700	3800	4400	4500	4501	
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	705.49	1,112.15	0.00	8,924.41	0.00	0.00
MATERIALS & SUPPLIES	400-499	50,710.77	211,584.73	21,247.35	175,334.26	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	250,761.40	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,796.16	0.00	9,628.65	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		51,416.26	471,254.44	21,247.35	193,887.32	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,915.50	22,994.95	0.00	231,630.11	0.00	0.00
MATERIALS & SUPPLIES	400-499	150.87	25,765.15	0.00	57,725.83	0.00	135.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,960.00	6,360.00	0.00	85,032.78	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		8,026.37	55,120.10	0.00	374,388.72	0.00	135.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,495.35	0.00	89,818.66	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	199.76	0.00	35,980.03	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	1,695.11	0.00	125,798.69	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, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-3
		3700	3800	4400	4500	4502	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	59,442.63	528,304.95	55,989.99	734,162.19	2,636.38	5,101.90
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	59,442.63	528,304.95	55,989.99	734,162.19	2,636.38	5,101.90





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-4
		4503	4506	4508	4509	4510	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	28,281.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,240.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	1,732.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,104.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	6,470.63
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	42,829.40
TOTAL EXPENDITURES	1000-9899	4,180.19	2,443.56	2,625.24	2,788.11	1,549.62	46,014.55
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
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)	4,180.19	2,443.56	2,625.24	2,788.11	1,549.62	46,014.55

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-II-A-5

FUND TYPES DESCRIPTION - PROGRAM	GOVERNMENTAL - SPECIAL REVENUE					8230
	4712	8100	8110	8210	8220	
	ACCT #					
REVENUES						
EXPENDITURES						
INSTRUCTIONAL SERVICES						
PERSONAL SERVICES	1000-8999					
EMPLOYEE BENEFITS	1000-9899					
PURCHASED SERVICES	1000-1999					
MATERIALS & SUPPLIES	010-199	0.00	10,413.84	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	3,817.09	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	55,311.93	0.00	0.00	0.00
	500-599	0.00	7,808.00	0.00	0.00	0.00
	600-997	0.00	1,229.50	0.00	0.00	0.00
		0.00	90,251.33	69,542.86	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	382,654.14	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	134,230.39	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	136,063.32	70,042.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	134,012.17	50,857.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	55,026.23	23,198.53
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	841,986.25	144,099.41
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-5
		4712	8100	8110	8210	8220	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	14,904.84	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,498.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	682.50	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		21,085.34	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	21,279.33	90,251.33	69,542.86	841,986.25	626,459.48	144,099.41
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	21,279.33	90,251.33	69,542.86	841,986.25	626,459.48	144,099.41



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					8620
		8310	8320	8330	8410	8420	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,354.70	66,853.58	25,519.79	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	363.84	41,335.94	41,762.96	0.00	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	2,000.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,718.54	108,189.52	69,282.75	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, 2015

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	GOVERNMENTAL - SPECIAL REVENUE					8620
	ACCT #	8310	8320	8330	8410	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES						
TOTAL EXPENDITURES	1000-9899	5,718.54	108,189.52	69,282.75	6,625.50	116,617.98
OTHER FUND USES	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	5,718.54	108,189.52	69,282.75	6,625.50	116,617.98

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					TOTAL (Memo Only)
		8630	8690	9100	9600	9700	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-8999						
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	1000-1999						
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,906,724.25
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	0.00	843,797.88
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	0.00	105,823.22
OTHER OBJECTS	400-499	0.00	0.00	0.00	0.00	0.00	1,721,514.69
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	0.00	0.00	258,569.40
	600-997	0.00	0.00	0.00	0.00	0.00	43,742.87
		0.00	0.00	0.00	0.00	0.00	4,880,172.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	509,391.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	183,010.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	855,004.28
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	396,123.35
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	238,898.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	2,182,427.41
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	0.00	0.00	189,042.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	119,642.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	2,000.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	310,684.61

EXHIBIT A-III-II-A-7

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				TOTAL (Memo Only)
		8630	8690	9100	9600	
EXHIBIT A-III-II-B-7						
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,560,469.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,156,405.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	319,795.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,286,375.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	152,718.30
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	586,236.54
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	7,062,000.94
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	14,440.65	0.00	0.00	0.00	90,032.10
EMPLOYEE BENEFITS	200-299	5,526.97	0.00	0.00	0.00	31,234.17
PURCHASED SERVICES	300-399	1,932.00	0.00	0.00	0.00	17,280.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	423.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	23,400.19	0.00	0.00	47,029.91
TOTAL GENERAL ADMINISTRATIVE SERVICES		21,899.62	23,400.19	0.00	0.00	186,000.21
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	28,122.78	0.00	28,122.78
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	28,122.78	0.00	28,122.78
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				TOTAL (Memo Only)
		8630	8690	9100	9600	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	51,038.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	12,222.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,415.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	374,808.08	0.00	391,423.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,383.79	0.00	9,609.16
TOTAL OTHER EXPENDITURES		0.00	0.00	376,191.87	0.00	466,708.49
TOTAL EXPENDITURES	1000-9899	21,899.62	23,400.19	28,122.78	376,191.87	15,116,116.75
OTHER FUND USES	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	340,170.81
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	340,170.81
TOTAL EXPEND, OTHER FUND USES	(NET)	21,899.62	23,400.19	28,122.78	376,191.87	15,456,287.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-III-A-1

GOVERNMENTAL - DEBT SERVICE

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

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-III-B-1

GOVERNMENTAL - DEBT SERVICE

FUND TYPES	ACCT #	9200	(Memo Only)
DESCRIPTION - PROGRAM			
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES			
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES			
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY			
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	812,086.64	812,086.64
INTEREST	932-932	73,863.71	73,863.71
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		885,950.35	885,950.35



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-III-C-1

GOVERNMENTAL - DEBT SERVICE

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES			
TOTAL EXPENDITURES	1000-9899	885,950.35	885,950.35
OTHER FUND USES			
TRANSFERS OUT	9910		
	920-929	0.00	0.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	885,950.35	885,950.35

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					9100	9200
		8100	8320	8390	8640			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	114,333.12	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		114,333.12	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	257,553.71	15,971.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	261,649.29	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	519,203.00	15,971.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					9100	9200
		8100	8320	8390	8640	9100		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	114,333.12	519,203.00	15,971.00	111,600.92	3,784,457.32		0.10
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929							
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	114,333.12	519,203.00	15,971.00	111,600.92	3,784,457.32		0.10

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	114,333.12
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		114,333.12
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	273,524.71
MATERIALS & SUPPLIES	400-499	261,649.29
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		535,174.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		
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	111,600.92
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		111,600.92
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	3,784,457.32
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		3,784,457.32
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.10
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.10

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		
TOTAL EXPENDITURES	1000-9899	4,545,565.46
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	0.00
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,545,565.46







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-III-VIII-C-1
		1100	1200	1500	2200	2300	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	27,661.36	115,907.33	52,257.51	251.90	698.41	12,403.56
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	27,661.36	115,907.33	52,257.51	251.90	698.41	12,403.56

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					4400
		2800	2900	3600	3700	3800	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-8999						
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	1000-1999						
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	191.95	287.73	0.00	922.71	2,009.81	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	191.95	553.73	0.00	922.71	15.00	0.00
						2,024.81	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	2,282.49	624.56	1,316.06	0.00
CAPITAL OUTLAY	400-499	407.65	798.44	544.79	914.18	1,586.70	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	407.65	798.44	2,827.28	2,083.00	10,482.00	0.00
					3,621.74	13,384.76	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE							



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-III-VIII-C-2	
	ACCT #	2800	2900	3600	3700		3800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	599.60	1,352.17	2,827.28	4,544.45	15,409.57	32,741.50
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	599.60	1,352.17	2,827.28	4,544.45	15,409.57	32,741.50

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					8220
		4500	4502	8100	8110	8210	
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,425.00	0.00	865.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,920.92	0.00	8,518.28	53,074.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	500.00	0.00	5,785.44	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		36,845.92	0.00	15,168.72	53,074.00	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	25,035.90	0.00	0.00	0.00	150,256.44	2,189.29
MATERIALS & SUPPLIES	400-499	222,202.10	0.00	0.00	0.00	330,033.42	9,237.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	66,761.26	0.00	0.00	0.00	163,224.95	796.86
TOTAL INSTRUCTIONAL SUPPORT SERVICES		313,999.26	0.00	0.00	0.00	643,514.81	12,223.63
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	13,555.94	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,456.67	0.00	0.00	0.00	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		24,012.61	0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4500	4502	8100	8110	8210	8220
FIDUCIARY - EXPENDABLE TRUST							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,251.89	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	55.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		4,306.89	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	380,596.37	1,573.00	15,168.72	53,074.00	643,514.81	12,223.63
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	380,596.37	1,573.00	15,168.72	53,074.00	643,514.81	12,223.63

EXHIBIT A-III-VIII-C-3



CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					9540
		8230	8310	8320	8330	8410	
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,034.88	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,594.97	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	622.84	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,252.69	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	2,200.00	4,669.16	4,665.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,339.94	1,542.20	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	9,516.88	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	2,200.00	6,009.10	15,724.08	0.00	0.00



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 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	FIDUCIARY - EXPENDABLE TRUST						
	ACCT #	8230	8310	8320	8330	8410	9540
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	0.00	0.00	0.00	0.00	0.00	1,830.91
							1,830.91
TOTAL EXPENDITURES	1000-9899	7,252.69	2,200.00	6,009.10	15,724.08	5,225.00	1,830.91
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	7,252.69	2,200.00	6,009.10	15,724.08	5,225.00	1,830.91

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-A-5

FIDUCIARY - EXPENDABLE TRUST

(Memo Only)

FUND TYPES	DESCRIPTION - PROGRAM	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
REVENUES					
EXPENDITURES					
	INSTRUCTIONAL SERVICES	1000-8999			
	PERSONAL SERVICES	1000-9899			
	EMPLOYEE BENEFITS	1000-1999			
	PURCHASED SERVICES	010-199	0.00	0.00	0.00
	MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00
	CAPITAL OUTLAY	300-399	0.00	0.00	16,928.30
	OTHER OBJECTS	400-499	0.00	0.00	181,399.38
	TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00
		600-997	0.00	0.00	112,774.40
			0.00	0.00	311,102.08
	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	187,783.93
	MATERIALS & SUPPLIES	400-499	0.00	0.00	572,721.25
	CAPITAL OUTLAY	500-599	0.00	0.00	0.00
	OTHER OBJECTS	600-997	0.00	0.00	244,243.25
	TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,004,748.43
	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	25,090.10
	MATERIALS & SUPPLIES	400-499	0.00	0.00	13,480.47
	CAPITAL OUTLAY	500-599	0.00	0.00	0.00
	OTHER OBJECTS	600-977	0.00	0.00	9,516.88
	TOTAL OPERATION & MAINTENANCE		0.00	0.00	48,087.45

CALHOUN COUNTY BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-B-5

FIDUCIARY - EXPENDABLE TRUST

FUND TYPES	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
DESCRIPTION - PROGRAM				
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	40,971.19
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	40,971.19
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	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

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 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-III-VIII-C-5

FIDUCIARY - EXPENDABLE TRUST

FUND TYPES	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
DESCRIPTION - PROGRAM				
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	395,682.00	0.00	399,933.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	61,768.23	0.00	63,654.14
TOTAL OTHER EXPENDITURES		457,450.23	0.00	463,588.03
TOTAL EXPENDITURES	1000-9899	457,450.23	0.00	1,868,497.18
OTHER FUND USES				
TRANSFERS OUT	9910	0.00	165,406.66	165,406.66
OTHER FUND USES	920-929			
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00
	(NET)	0.00	165,406.66	165,406.66
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	457,450.23	165,406.66	2,033,903.84