

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	45,532,985.00	326,671.00	34,299.00	64,854.00	355,950.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,955,150.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		49,488,135.00	326,671.00	34,299.00	64,854.00	355,950.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	25,006,609.53	0.00	0.00	0.00	658.76	0.00
EMPLOYEE BENEFITS	200-299	10,381,563.30	0.00	0.00	0.00	233.53	0.00
PURCHASED SERVICES	300-399	647,966.21	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	464,107.03	0.00	0.00	48,451.33	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		36,500,246.07	0.00	0.00	48,451.33	892.29	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	6,980,081.42	211,313.81	26,148.94	0.00	258,721.93	0.00
EMPLOYEE BENEFITS	200-299	2,773,227.94	115,357.19	8,150.06	0.00	96,335.78	0.00
PURCHASED SERVICES	300-399	25,452.59	0.00	0.00	1,260.25	0.00	0.00
MATERIALS & SUPPLIES	400-499	149.39	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		9,778,911.34	326,671.00	34,299.00	1,260.25	355,057.71	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,582,006.30	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	833,687.05	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	12,279.14	0.00	0.00	15,142.42	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,427,972.49	0.00	0.00	15,142.42	0.00	0.00

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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-0	1720-0	1760-0	1810-0	2130-0	2254-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	9,303.25	185,443.06	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,474.75	95,713.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,653.94	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	99,438.68	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	25,569.20	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,611.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		12,778.00	418,429.22	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	12,778.00	418,429.22	497.27	105,715.17	0.00	41,766.24
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	23,900.00	0.00	0.00	4,000.00
	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	(23,900.00)	0.00	0.00	(4,000.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(23,900.00)	0.00	0.00	(4,000.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	55,235.78	(675.84)	2,200.00	6,478.00	(45,766.24)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	78,320.56	237,087.69	0.00	33,251.00	84,615.75
ENDING FUND BALANCE - SEP 30	(NET)	0.00	133,556.34	236,411.85	2,200.00	39,729.00	38,849.51

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EXHIBIT A-I-I-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2259-0	2901-0	5910-0	6001-0	6230-0	6510-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	2,483.27	125,000.00	0.00	500.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	4,660.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	8,460,318.02	4,020,815.10	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	89,860.24	0.00	0.00
TOTAL REVENUES		2,483.27	125,000.00	0.00	8,555,338.26	4,020,815.10	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	85,000.00	0.00	1,669,453.94	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	16,422.49	0.00	447,962.06	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	25,931.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	699,766.87	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	101,422.49	0.00	2,843,114.54	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	19,751.36	0.00	877,475.37	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,826.15	0.00	340,120.48	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	342,327.52	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,822.00	0.00	0.00	202,400.67	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	23,765.55	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		4,822.00	23,577.51	0.00	1,786,089.59	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	417,233.92	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	160,368.43	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	919,281.64	2,092,758.67	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	455,651.51	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	178,037.79	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	7,983.53	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	2,138,556.82	2,092,758.67	0.00

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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2259-0	2901-0	5910-0	6001-0	6230-0	6510-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	50,925.55	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	17,124.87	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,119.84	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	69,170.26	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,822.00	125,000.00	0.00	8,304,684.78	2,513,599.56	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	588,334.74	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	2,320,684.67	0.00	0.00
OTHER FUND USES	9900-9999						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	(1,732,349.93)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(1,732,349.93)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(2,338.73)	0.00	0.00	(1,481,696.45)	1,507,215.54	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	3,969.30	0.00	29,423.59	2,906,869.53	12,063,790.84	1,048.41
ENDING FUND BALANCE - SEP 30	(NET)	1,630.57	0.00	29,423.59	1,425,173.08	13,571,006.38	1,048.41

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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6850-0	6921-0	6922-0	6940-0	6960-0	6970-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	30,110.16	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,790.14	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	35,900.30	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,920.74	35,900.30	39,311.51	0.00	0.00	8,165.02
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	39,311.51	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	56,620.00	0.00	0.00	0.00	0.00	59,339.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(56,620.00)	0.00	39,311.51	0.00	0.00	(59,339.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(56,620.00)	0.00	39,311.51	0.00	0.00	(59,339.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(19,522.02)	32,972.70	21,850.00	0.00	0.00	3,259.98
BEGINNING FUND BALANCE - OCT 1	0300-0399	60,981.17	421,104.34	(24,227.70)	25,012.05	577.13	80.17
ENDING FUND BALANCE - SEP 30	(NET)	41,459.15	454,077.04	(2,377.70)	25,012.05	577.13	3,340.15

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EXHIBIT A-I-I-A-6

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	6981-0	6999-0	8995-0	8997-0	9320-0	9910-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	134,628.34	19,818.82	0.00	0.00
TOTAL REVENUES		0.00	0.00	134,628.34	19,818.82	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	28,795.96	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,479.02	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	89,291.60	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	123,566.58	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	23,407.30	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,762.58	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,103.62	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	34,273.50	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	200.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	14.90	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	449.14	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	664.04	0.00	0.00	0.00	0.00

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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6981-0	6999-0	8995-0	8997-0	9320-0	9910-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	6,710.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,274.11	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	483.90	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	8,468.01	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	242,088.66	190,576.38	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	248,211.85	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						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	248,211.85	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	248,211.85	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	6,123.19	(55,948.04)	19,818.82	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,258.55	41,372.77	278,712.20	95,985.93	2,935.12	764.28
ENDING FUND BALANCE - SEP 30	(NET)	1,258.55	47,495.96	222,764.16	115,804.75	2,935.12	764.28

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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
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REVENUES:	1000-8999	
STATE REVENUES	1000-2999	51,841,914.52
FEDERAL REVENUES	3000-5999	4,660.00
LOCAL REVENUES	6000-7999	16,662,253.84
OTHER REVENUES	8000-8999	244,307.40
TOTAL REVENUES		68,753,135.76
 EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	26,988,827.45
EMPLOYEE BENEFITS	200-299	10,964,377.48
PURCHASED SERVICES	300-399	767,976.23
MATERIALS & SUPPLIES	400-499	1,298,484.44
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		40,019,665.60
 INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	8,402,710.55
EMPLOYEE BENEFITS	200-299	3,344,905.44
PURCHASED SERVICES	300-399	451,704.63
MATERIALS & SUPPLIES	400-499	226,422.03
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	27,210.55
TOTAL INSTRUCTIONAL SUPPORT SERV		12,452,953.20
 OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,999,440.22
EMPLOYEE BENEFITS	200-299	994,070.38
PURCHASED SERVICES	300-399	3,039,911.01
MATERIALS & SUPPLIES	400-499	455,651.51
CAPITAL OUTLAY	500-599	178,037.79
OTHER OBJECTS	600-997	7,983.53
TOTAL OPERATION & MAINTENANCE		6,675,094.44

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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,520,838.74
EMPLOYEE BENEFITS	200-299	1,809,316.98
PURCHASED SERVICES	300-399	186,360.25
MATERIALS & SUPPLIES	400-499	810,104.09
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	61.25
TOTAL AUXILIARY SERVICES		5,326,681.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,129,723.20
EMPLOYEE BENEFITS	200-299	391,858.63
PURCHASED SERVICES	300-399	242,393.58
MATERIALS & SUPPLIES	400-499	24,292.68
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	52,876.68
TOTAL GENERAL ADMIN SERVICES		1,841,144.77
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	447,200.90
EMPLOYEE BENEFITS	200-299	209,141.37
PURCHASED SERVICES	300-399	15,743.03
MATERIALS & SUPPLIES	400-499	99,438.68
CAPITAL OUTLAY	500-599	25,569.20
OTHER OBJECTS	600-997	2,611.00
TOTAL OTHER EXPENDITURES		799,704.18
TOTAL EXPENDITURES	1000-9899	67,115,243.50
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	287,523.36
OTHER FINANCING SOURCES	9000-9997	588,334.74
	9910	
TRANSFERS OUT	920-929	2,467,143.67
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(1,591,285.57)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(1,591,285.57)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	46,606.69
BEGINNING FUND BALANCE - OCT 1	0300-0399	16,345,532.68
ENDING FUND BALANCE - SEP 30	(NET)	16,392,139.37

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		3310-0	3317-0	3318-0	4110-0	4110-1	4130-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	19,662.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,761.28	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	450.65	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	23,874.43	0.00	0.00
TOTAL EXPENDITURES	1000-9899	114,001.00	8,403.80	50,000.00	1,962,632.99	196,859.12	379,072.26
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, 2016

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4150-0	4195-0	5101-0	5161-0	5170-0	5193-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	1,962.50	0.00	0.00	0.00	6,601.39	0.00
EMPLOYEE BENEFITS	200-299	311.79	0.00	0.00	0.00	1,265.50	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	8,781.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,159.22	0.00	0.00	0.00	256.56	0.00
TOTAL OTHER EXPENDITURES		5,433.51	0.00	0.00	0.00	16,905.40	0.00
TOTAL EXPENDITURES	1000-9899	9,375.10	21,000.00	6,453,687.09	0.00	16,905.40	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	1,727,579.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	108.75	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	1,727,687.75	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	1,727,687.75	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	272,338.84	0.00	0.00	6,000.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,036,424.15	15,970.74	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	1,308,762.99	15,970.74	0.00	6,000.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5290-0	5990-0	7101-0	8992-0	(Memo Only)
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	22,866.61	0.00	0.00	0.00	8,694,029.45
LOCAL REVENUES	6000-7999	0.00	0.00	2,041,742.71	0.00	3,139,795.72
OTHER REVENUES	8000-8999	0.00	0.00	0.00	211,326.22	438,896.88
TOTAL REVENUES		22,866.61	0.00	2,041,742.71	211,326.22	12,272,722.05
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,807,541.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	786,662.51
PURCHASED SERVICES	300-399	0.00	0.00	97,825.87	0.00	278,407.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	723,377.98	68,353.39	1,317,652.64
CAPITAL OUTLAY	500-599	0.00	0.00	24,393.44	0.00	63,964.32
OTHER OBJECTS	600-997	0.00	0.00	33,600.14	0.00	48,890.40
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	879,197.43	68,353.39	4,303,118.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	527,014.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	186,323.19
PURCHASED SERVICES	300-399	0.00	0.00	502,698.61	0.00	1,005,818.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	308,428.67	0.00	414,919.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	177,353.05	0.00	251,736.81
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	988,480.33	0.00	2,385,812.03
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	167,706.36	0.00	167,706.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	100,960.87	0.00	100,960.87
CAPITAL OUTLAY	500-599	0.00	0.00	5,995.00	0.00	5,995.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	274,662.23	0.00	274,662.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5290-0	5990-0	7101-0	8992-0	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE						
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,541,649.74
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,161,420.68
PURCHASED SERVICES	300-399	0.00	0.00	105,093.68	0.00	358,465.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,057,344.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,979.98
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	434,662.86
TOTAL AUXILIARY SERVICES		0.00	0.00	105,093.68	0.00	6,560,523.23
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	91,961.58
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	31,808.37
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	11,412.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,023.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	33,419.29
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	170,626.16
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5290-0	5990-0	7101-0	8992-0	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE						
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	43,147.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	10,860.85
PURCHASED SERVICES	300-399	0.00	0.00	15.00	0.00	538.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	378,253.23	0.00	387,485.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,296.36	0.00	4,712.14
TOTAL OTHER EXPENDITURES		0.00	0.00	379,564.59	0.00	446,744.55
TOTAL EXPENDITURES	1000-9899	0.00	0.00	2,626,998.26	68,353.39	14,141,487.07
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	905,722.67	0.00	2,633,301.67
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	1,265.84	0.00	1,374.59
	9910					
TRANSFERS OUT	920-929	0.00	0.00	369,231.20	0.00	369,231.20
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	537,757.31	0.00	2,265,445.06
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	537,757.31	0.00	2,265,445.06
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	22,866.61	0.00	(47,498.24)	142,972.83	396,680.04
BEGINNING FUND BALANCE - OCT 1	0300-0399	261.27	62,079.55	1,648,891.61	0.99	2,763,628.31
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	23,127.88	62,079.55	1,601,393.37	142,973.82	3,160,308.35

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-III-A-1

FUND TYPES					GOVERNMENTAL - GENERAL	
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	6210-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	39,507.78	0.00	0.00	143,361.74	182,869.52
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	18,412.44	18,412.44
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		39,507.78	0.00	0.00	161,774.18	201,281.96
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		1320-0	2120-0	6210-0	9116-0	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	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	39,507.78	850,414.18	0.00	37,822.20	927,744.16
OTHER OBJECTS	300-997	0.00	0.00	699,261.56	0.00	699,261.56
TOTAL DEBT SERVICES		39,507.78	850,414.18	699,261.56	37,822.20	1,627,005.72

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	6210-0	9116-0	(Memo Only)
		-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	39,507.78	850,414.18	699,261.56	37,822.20	1,627,005.72
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	850,414.18	0.00	0.00	850,414.18
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	55,829,705.80	0.00	55,829,705.80
	9910					
TRANSFERS OUT	920-929	0.00	0.00	55,130,444.24	0.00	55,130,444.24
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	850,414.18	699,261.56	0.00	1,549,675.74
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	850,414.18	699,261.56	0.00	1,549,675.74
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	0.00	0.00	(0.00)	123,951.98	123,951.98
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	455,867.61	455,867.61
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(0.00)	579,819.59	579,819.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		1320-0	2120-0	2220-0	8411-0	9110-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	547,670.22	2,297,801.26	0.00	17,378.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	390,101.00	0.00	0.00	227,638.11
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		547,670.22	2,687,902.26	0.00	17,378.00	227,638.11
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	299,297.94	0.00	17,378.00	7,450.00
MATERIALS & SUPPLIES	400-499	0.00	448,016.20	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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	747,314.14	0.00	17,378.00	7,450.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		1320-0	2120-0	2220-0	8411-0	9110-0
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	9.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	3,031,240.78
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	3,031,249.88
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	55,332.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	55,332.36
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	123,978.79	0.00	0.00	4,845,086.70
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	123,978.79	0.00	0.00	4,845,086.70
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	312,518.27	0.00	0.00	0.00	0.00
INTEREST	932-932	11,437.84	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		323,956.11	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		1320-0	2120-0	2220-0	8411-0	9110-0
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	189,938.60
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	189,938.60
TOTAL EXPENDITURES	1000-9899	323,956.11	871,292.93	0.00	17,378.00	8,129,057.54
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	55,130,444.24
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	55,041.66
	9910					
TRANSFERS OUT	920-929	0.00	850,414.18	0.00	0.00	0.00
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(850,414.18)	0.00	0.00	55,185,485.90
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(850,414.18)	0.00	0.00	55,185,485.90
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	223,714.11	966,195.15	0.00	0.00	47,284,066.47
BEGINNING FUND BALANCE - OCT 1	0300-0399	134,521.31	6,785,003.38	41,346.57	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	358,235.42	7,751,198.53	41,346.57	0.00	47,284,066.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
 EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	2,862,849.48
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	617,739.11
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		3,480,588.59
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	324,125.94
MATERIALS & SUPPLIES	400-499	448,016.20
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		772,142.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	9.10
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	3,031,240.78
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		3,031,249.88
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	55,332.36
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		55,332.36
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	4,969,065.49
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		4,969,065.49
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	312,518.27
INTEREST	932-932	11,437.84
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		323,956.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
 EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	189,938.60
TOTAL OTHER EXPENDITURES		189,938.60
TOTAL EXPENDITURES	1000-9899	9,341,684.58
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	55,130,444.24
OTHER FINANCING SOURCES	9000-9997	55,041.66
	9910	
TRANSFERS OUT	920-929	850,414.18
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	54,335,071.72
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	54,335,071.72
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	48,473,975.73
BEGINNING FUND BALANCE - OCT 1	0300-0399	6,960,871.26
ENDING FUND BALANCE - SEP 30	(NET)	55,434,846.99

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-V-A-1

PROPRIETARY - ENTERPRISE

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-VI-A-1

PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	
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		0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
OPERATING TRANSFERS OUT	9910	
NET INCOME	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, 2016

EXHIBIT A-I-VII-A-1

PROPRIETARY - ENTERPRISE

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0029	0125	0130
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,435,574.52	3,142,834.64	75,489.94	1,471,142.14	1,282,804.95
EMPLOYEE BENEFITS	200-299	0.00	996,647.46	1,287,857.89	33,160.22	581,241.74	502,581.16
PURCHASED SERVICES	300-399	0.00	86,526.46	73,230.01	2,408.30	53,687.63	31,580.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,644.42	9,196.12	0.00	2,340.27
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	3,518,748.44	4,506,566.96	120,254.58	2,106,071.51	1,819,306.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	510,564.20	860,225.76	153,545.26	373,666.52	498,914.30
EMPLOYEE BENEFITS	200-299	0.00	206,722.64	332,849.06	48,527.69	153,371.96	203,036.49
PURCHASED SERVICES	300-399	0.00	9,002.18	15,916.39	482.32	5,844.82	14,355.98
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	967.02	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,457.21	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	729,746.23	1,208,991.21	203,522.29	532,883.30	716,306.77
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	59,976.26	59,836.43	0.00	42,439.52	40,649.77
EMPLOYEE BENEFITS	200-299	0.00	38,428.15	39,164.88	0.00	26,833.84	26,187.52
PURCHASED SERVICES	300-399	0.00	103,305.70	224,832.58	0.00	95,054.17	164,008.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	654.42	0.00	0.00	605.92
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	201,710.11	324,488.31	0.00	164,327.53	231,452.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0125	0130
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	98,401.12	0.00	0.00	131,334.45	0.00	
EMPLOYEE BENEFITS	200-299	0.00	46,074.85	0.00	0.00	61,186.94	0.00	
PURCHASED SERVICES	300-399	0.00	2,993.84	0.00	0.00	5,245.24	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	42,916.15	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	1,771.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	147,469.81	0.00	0.00	242,453.78	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	4,600,343.37	6,050,597.86	323,776.87	3,047,116.88	2,772,099.87	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	41,610.47	74,777.53	0.00	26,113.04	61,372.83	
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	41,610.47	74,777.53	0.00	26,113.04	61,372.83	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,641,953.84	6,125,375.39	323,776.87	3,073,229.92	2,833,472.70	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-2

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,561,996.32	1,760,732.53	1,594,465.01	1,353,342.39	878,743.30	1,941,540.63
EMPLOYEE BENEFITS	200-299	613,560.84	701,088.83	689,805.13	555,560.92	396,324.69	814,349.41
PURCHASED SERVICES	300-399	34,515.46	39,862.71	48,003.17	28,233.66	33,179.51	56,382.61
MATERIALS & SUPPLIES	400-499	2,053.33	0.00	0.00	1,174.82	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		2,212,125.95	2,501,684.07	2,332,273.31	1,938,311.79	1,308,247.50	2,812,272.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	443,157.84	376,941.12	446,001.87	426,630.36	386,929.66	396,762.68
EMPLOYEE BENEFITS	200-299	173,864.50	153,020.67	177,558.40	166,097.67	156,191.94	159,326.23
PURCHASED SERVICES	300-399	8,120.05	3,870.08	6,311.21	7,306.39	4,098.45	2,135.57
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		625,142.39	533,831.87	629,871.48	600,034.42	547,220.05	558,224.48
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	53,381.54	46,387.71	44,683.26	46,084.23	43,410.81	40,813.69
EMPLOYEE BENEFITS	200-299	28,510.70	27,309.79	26,994.58	27,881.56	27,536.70	28,131.45
PURCHASED SERVICES	300-399	162,610.89	129,712.47	97,085.81	134,102.26	66,893.28	77,339.81
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		244,503.13	203,409.97	168,763.65	208,068.05	137,840.79	146,284.95

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0135	GOVERNMENTAL - GENERAL			0165	0175
			0140	0150	0160		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	5,641.85	58,937.66	0.00	0.00	147,480.81
EMPLOYEE BENEFITS	200-299	0.00	2,634.82	31,991.85	0.00	0.00	63,095.81
PURCHASED SERVICES	300-399	0.00	693.58	4,954.86	0.00	0.00	1,855.51
MATERIALS & SUPPLIES	400-499	0.00	19,999.98	36,522.55	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	25,569.20	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	840.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	28,970.23	158,816.12	0.00	0.00	212,432.13
TOTAL EXPENDITURES	1000-9899	3,085,938.26	3,269,475.34	3,291,942.08	2,758,626.95	1,993,897.31	3,732,315.69
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	50,199.23	30,877.96	34,234.68	46,156.86	17,974.68	35,540.53
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	50,199.23	30,877.96	34,234.68	46,156.86	17,974.68	35,540.53
TOTAL EXPEND & OTHER FUND USES	(NET)	3,136,137.49	3,300,353.30	3,326,176.76	2,804,783.81	2,011,871.99	3,767,856.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0180	GOVERNMENTAL - GENERAL				0215	0220
			0200	0205	0210			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,566,801.69	1,732,092.66	1,716,165.39	1,384,673.76	1,817,909.91	1,173,699.24	
EMPLOYEE BENEFITS	200-299	608,798.65	682,051.38	700,423.21	527,566.17	728,118.24	505,825.51	
PURCHASED SERVICES	300-399	38,344.90	45,485.37	57,518.48	37,044.75	47,387.42	43,580.26	
MATERIALS & SUPPLIES	400-499	1,410.22	1,568.30	0.00	1,954.84	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		2,215,355.46	2,461,197.71	2,474,107.08	1,951,239.52	2,593,415.57	1,723,105.01	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	506,617.97	494,032.56	390,971.94	376,494.29	405,416.70	349,599.99	
EMPLOYEE BENEFITS	200-299	198,938.29	197,590.68	167,187.21	146,588.40	166,060.57	141,893.17	
PURCHASED SERVICES	300-399	6,626.07	5,229.14	4,225.64	11,660.74	4,128.57	7,162.18	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,125.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		712,182.33	696,852.38	562,384.79	534,743.43	576,730.84	498,655.34	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	45,601.77	58,150.01	47,862.00	47,346.03	44,764.42	45,601.77	
EMPLOYEE BENEFITS	200-299	27,460.57	29,723.40	27,862.72	29,297.70	26,486.66	27,369.89	
PURCHASED SERVICES	300-399	126,205.22	193,394.84	99,118.08	113,015.95	107,924.21	106,031.53	
MATERIALS & SUPPLIES	400-499	0.00	619.91	0.00	0.00	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		199,267.56	281,888.16	174,842.80	189,659.68	179,175.29	179,003.19	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0180	0200	0205	0210	0215	0220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	1,179.12	4,225.89	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,773.89	2,383.21	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	2,953.01	6,609.10	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,137,096.74	3,451,133.18	3,220,051.01	2,681,060.52	3,350,553.74	2,402,778.27
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	47,606.76	70,494.33	33,522.97	58,696.04	28,370.63	23,119.48
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	47,606.76	70,494.33	33,522.97	58,696.04	28,370.63	23,119.48
TOTAL EXPEND & OTHER FUND USES	(NET)	3,184,703.50	3,521,627.51	3,253,573.98	2,739,756.56	3,378,924.37	2,425,897.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	GOVERNMENTAL - GENERAL				
			8110	8210	8220	8230	8310
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	74,610.99	24,207.44	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	34,613.10	4,802.93	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,375.97	5,629.42	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,889.32	1,264,252.80	0.00	0.00	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		126,489.38	1,298,892.59	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	218,689.79	0.00	705,172.06	82,375.68	0.00	0.00
EMPLOYEE BENEFITS	200-299	80,508.26	0.00	288,783.59	26,788.02	0.00	0.00
PURCHASED SERVICES	300-399	2,691.26	0.00	213,551.60	105,977.10	13,008.89	0.00
MATERIALS & SUPPLIES	400-499	0.00	10,000.00	190,619.20	24,835.81	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	7,276.34	14,157.00	1,195.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		301,889.31	10,000.00	1,405,402.79	254,133.61	14,203.89	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,973.18	0.00	0.00	0.00	0.00	72,578.04
EMPLOYEE BENEFITS	200-299	26,256.77	0.00	0.00	0.00	0.00	23,333.29
PURCHASED SERVICES	300-399	95,213.70	15,142.42	0.00	0.00	0.00	451,694.43
MATERIALS & SUPPLIES	400-499	1,018.45	0.00	0.00	0.00	0.00	10,363.77
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	495.00
TOTAL OPERATION & MAINTENANCE		164,462.10	15,142.42	0.00	0.00	0.00	558,464.53

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		6010	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
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	593,700.83	1,324,035.01	1,405,402.79	254,133.61	14,203.89	558,464.53
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	19,585.14	39,311.51	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 19,585.14	0.00 39,311.51	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	613,285.97	1,363,346.52	1,405,402.79	254,133.61	14,203.89	558,464.53

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,117,899.78	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	479,300.21	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	400,055.86	5,745.00	43,050.25	26,810.10	1,563.54	0.00
MATERIALS & SUPPLIES	400-499	371,046.13	0.00	23,741.12	47,601.79	0.00	0.00
CAPITAL OUTLAY	500-599	178,037.79	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	7,488.53	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,553,828.30	5,745.00	66,791.37	74,411.89	1,563.54	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, 2016

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,553,828.30	5,745.00	66,791.37	74,411.89	1,563.54	5,253,014.03
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,553,828.30	5,745.00	66,791.37	74,411.89	1,563.54	5,253,014.03

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8610	8620	8630	8640	8650	8690
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	72,143.93	1,123,048.79	496,706.80	16,772.47	127,689.78	4,783.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	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)	72,143.93	1,123,048.79	496,706.80	16,772.47	127,689.78	4,783.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-A-7

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9700	(Memo Only)
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EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	26,988,827.45
EMPLOYEE BENEFITS	200-299	0.00	10,964,377.48
PURCHASED SERVICES	300-399	0.00	767,976.23
MATERIALS & SUPPLIES	400-499	0.00	1,298,484.44
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	40,019,665.60
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	8,402,710.55
EMPLOYEE BENEFITS	200-299	0.00	3,344,905.44
PURCHASED SERVICES	300-399	0.00	451,704.63
MATERIALS & SUPPLIES	400-499	0.00	226,422.03
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	27,210.55
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	12,452,953.20
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	1,999,440.22
EMPLOYEE BENEFITS	200-299	0.00	994,070.38
PURCHASED SERVICES	300-399	0.00	3,039,911.01
MATERIALS & SUPPLIES	400-499	0.00	455,651.51
CAPITAL OUTLAY	500-599	0.00	178,037.79
OTHER OBJECTS	600-977	0.00	7,983.53
TOTAL OPERATION & MAINTENANCE		0.00	6,675,094.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9700	(Memo Only)	GOVERNMENTAL - GENERAL
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	2,520,838.74	
EMPLOYEE BENEFITS	200-299	0.00	1,809,316.98	
PURCHASED SERVICES	300-399	0.00	186,360.25	
MATERIALS & SUPPLIES	400-499	0.00	810,104.09	
CAPITAL OUTLAY	500-599	0.00	0.00	
OTHER OBJECTS	600-997	0.00	61.25	
TOTAL AUXILIARY SERVICES		0.00	5,326,681.31	
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	1,129,723.20	
EMPLOYEE BENEFITS	200-299	0.00	391,858.63	
PURCHASED SERVICES	300-399	0.00	242,393.58	
MATERIALS & SUPPLIES	400-499	0.00	24,292.68	
CAPITAL OUTLAY	500-599	0.00	0.00	
OTHER OBJECTS	600-997	0.00	52,876.68	
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,841,144.77	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	
INTEREST	932-932	0.00	0.00	
OTHER OBJECTS	300-997	0.00	0.00	
TOTAL DEBT SERVICE		0.00	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-I-C-7

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	9700 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	447,200.90
EMPLOYEE BENEFITS	200-299	0.00	209,141.37
PURCHASED SERVICES	300-399	0.00	15,743.03
MATERIALS & SUPPLIES	400-499	0.00	99,438.68
CAPITAL OUTLAY	500-599	0.00	25,569.20
OTHER OBJECTS	600-977	0.00	2,611.00
TOTAL OTHER EXPENDITURES		0.00	799,704.18
TOTAL EXPENDITURES	1000-9899	0.00	67,115,243.50
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	1,727,579.00	2,467,143.67
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	1,727,579.00	2,467,143.67
TOTAL EXPEND & OTHER FUND USES	(NET)	1,727,579.00	69,582,387.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				
			0005	0010	0029	0125	0130
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	39,629.64	189,264.09	0.00	18,489.11	91,408.92
EMPLOYEE BENEFITS	200-299	0.00	29,852.43	93,387.88	0.00	17,499.51	35,900.85
PURCHASED SERVICES	300-399	0.00	13,586.22	9,867.75	0.00	12,762.95	3,247.19
MATERIALS & SUPPLIES	400-499	0.00	77,760.56	99,806.50	0.00	60,762.47	66,805.77
CAPITAL OUTLAY	500-599	0.00	0.00	5,500.00	0.00	0.00	18,893.44
OTHER OBJECTS	600-997	0.00	300.00	3,018.50	0.00	0.00	5,532.00
TOTAL INSTRUCTIONAL SERVICES		0.00	161,128.85	400,844.72	0.00	109,514.04	221,788.17
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	61,104.30	0.00	0.00	30,665.46	0.00
EMPLOYEE BENEFITS	200-299	0.00	17,512.83	0.00	0.00	10,575.58	0.00
PURCHASED SERVICES	300-399	0.00	9,413.34	80,087.13	450.00	5,496.64	58,170.52
MATERIALS & SUPPLIES	400-499	0.00	40,539.09	30,212.45	0.00	20,850.89	15,197.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	11,663.17	38,141.29	0.00	5,817.14	17,513.07
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	140,232.73	148,440.87	450.00	73,405.71	90,880.62
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	4,343.20	32,887.44	0.00	2,500.00	19,795.57
MATERIALS & SUPPLIES	400-499	0.00	9,064.93	10,965.11	0.00	763.41	16,059.19
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	13,408.13	43,852.55	0.00	3,263.41	35,854.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0029	0125	0130
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,400.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	269.95	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	56,870.13	51,627.01	0.00	27,476.41	17,573.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	60.91	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	56,931.04	51,627.01	0.00	29,146.36	17,573.03
TOTAL EXPENDITURES	1000-9899	0.00	895,092.45	1,297,162.68	450.00	651,526.07	710,967.85
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	77,803.55	54,987.89	0.00	4,168.39	10,979.87
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	77,803.55	54,987.89	0.00	4,168.39	10,979.87
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	972,896.00	1,352,150.57	450.00	655,694.46	721,947.72

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
EXPENDITURES		1000-9899					
INSTRUCTIONAL SERVICES		1000-1999					
PERSONAL SERVICES	010-199	40,575.96	0.00	32,115.82	130,074.58	128,958.67	0.00
EMPLOYEE BENEFITS	200-299	17,302.49	0.00	24,040.52	52,189.28	49,525.49	0.00
PURCHASED SERVICES	300-399	10,452.41	6,824.72	11,833.71	8,242.10	20.90	0.00
MATERIALS & SUPPLIES	400-499	50,703.46	72,897.69	82,719.88	43,617.23	81,621.46	64,581.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,422.00	296.00	1,100.00	2,210.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		123,456.32	80,018.41	151,809.93	236,333.19	260,126.52	64,581.88
INSTRUCTIONAL SUPPORT SERVICES		2000-2999					
PERSONAL SERVICES	010-199	0.00	30,945.34	32,082.00	0.00	38,108.00	18,600.83
EMPLOYEE BENEFITS	200-299	0.00	10,636.10	10,812.20	0.00	12,439.97	6,311.27
PURCHASED SERVICES	300-399	61,392.66	25,559.05	24,580.85	42,753.53	37,870.37	21,329.18
MATERIALS & SUPPLIES	400-499	36,173.06	15,450.32	16,497.79	18,614.44	10,328.76	18,064.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,739.58	9,771.78	7,929.92	13,084.50	8,952.98	12,956.40
TOTAL INSTRUCTIONAL SUPPORT SERVICES		115,305.30	92,362.59	91,902.76	74,452.47	107,700.08	77,261.83
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	29,703.65	1,720.00	2,470.00	15,170.56	2,372.59	3,508.46
MATERIALS & SUPPLIES	400-499	2,167.99	5,582.18	8,608.43	5,153.99	598.76	5,900.93
CAPITAL OUTLAY	500-599	0.00	0.00	5,995.00	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		31,871.64	7,302.18	17,073.43	20,324.55	2,971.35	9,409.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
AUXILIARY SERVICES		4000-4999					
PERSONAL SERVICES	010-199	86,482.03	88,799.45	102,335.89	67,923.89	64,498.47	111,846.24
EMPLOYEE BENEFITS	200-299	63,690.66	67,776.68	81,692.98	53,148.01	48,865.26	88,192.89
PURCHASED SERVICES	300-399	21,478.01	19,619.67	20,510.05	41,692.42	14,697.83	16,623.28
MATERIALS & SUPPLIES	400-499	167,754.40	170,621.25	174,154.96	143,513.58	142,026.85	256,737.70
CAPITAL OUTLAY	500-599	0.00	0.00	6,979.98	0.00	0.00	0.00
OTHER OBJECTS	600-997	23,842.96	25,543.52	29,495.40	21,688.03	19,047.40	31,704.83
TOTAL AUXILIARY SERVICES		363,248.06	372,360.57	415,169.26	327,965.93	289,135.81	505,104.94
GENERAL ADMINISTRATIVE SERVICES		6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY		7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE		8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	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, 2016

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
GOVERNMENTAL - SPECIAL REVENUE							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,062.30	0.00	21,696.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	387.73	0.00	6,811.13
PURCHASED SERVICES	300-399	0.00	0.00	15.00	0.00	0.00	523.24
MATERIALS & SUPPLIES	400-499	3,452.21	24,344.65	40,166.15	10,225.73	13,140.14	46,637.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	381.00	85.52	607.25	0.00
TOTAL OTHER EXPENDITURES		3,452.21	24,344.65	40,562.15	12,761.28	13,747.39	75,667.78
TOTAL EXPENDITURES	1000-9899	637,333.53	576,388.40	716,517.53	671,837.42	673,681.15	732,025.82
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	12,028.03	14,243.83	7,061.74	24,632.29	8,893.42	30,126.75
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)	12,028.03	14,243.83	7,061.74	24,632.29	8,893.42	30,126.75
TOTAL EXPEND. & OTHER FUND USES	(NET)	649,361.56	590,632.23	723,579.27	696,469.71	682,574.57	762,152.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	156,997.09	215,295.50	82,736.05	105,070.06	18,553.13	90,007.17
EMPLOYEE BENEFITS	200-299	66,450.24	80,753.82	46,380.69	48,577.40	14,329.79	35,003.72
PURCHASED SERVICES	300-399	5,988.14	4,420.78	152.50	3,418.75	5,320.00	869.10
MATERIALS & SUPPLIES	400-499	28,662.89	175,301.67	69,656.11	87,694.57	52,001.98	67,633.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,632.87	3,528.00	949.37	9,856.69	3,728.71	554.00
TOTAL INSTRUCTIONAL SERVICES		259,731.23	479,299.77	199,874.72	254,617.47	93,933.61	194,067.42
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	30,717.96	0.00	30,717.96	1,980.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	10,587.75	0.00	10,530.43	378.96
PURCHASED SERVICES	300-399	45,538.26	57,665.40	45,237.78	78,122.05	11,188.76	43,691.53
MATERIALS & SUPPLIES	400-499	41,496.03	24,675.95	29,457.25	17,106.77	14,824.75	5,791.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,047.49	13,714.08	8,472.45	26,364.45	4,931.50	5,134.01
TOTAL INSTRUCTIONAL SUPPORT SERVICES		104,081.78	96,055.43	124,473.19	121,593.27	72,193.40	56,976.45
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	15,891.49	11,389.14	780.00	14,308.62	5,362.77	3,605.00
MATERIALS & SUPPLIES	400-499	19,425.73	4,945.55	6,240.08	2,350.76	1,754.54	174.64
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		35,317.22	16,334.69	7,020.08	16,659.38	7,117.31	3,779.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220
GOVERNMENTAL - SPECIAL REVENUE							
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,492.49	9,696.60	3,837.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	486.25	1,868.49	725.51	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	6,788.23	7,635.61	34,165.57	885.29	33,226.26	9,232.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	90.52	85.52	242.20	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		9,857.49	19,286.22	38,970.78	885.29	33,226.26	9,232.80
TOTAL EXPENDITURES	1000-9899	801,203.96	1,015,098.86	953,620.86	681,219.98	575,207.86	555,468.45
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	21,952.67	35,393.54	8,659.09	26,496.36	17,957.99	11,924.90
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	21,952.67	35,393.54	8,659.09	26,496.36	17,957.99	11,924.90
TOTAL EXPEND. & OTHER FUND USES	(NET)	823,156.63	1,050,492.40	962,279.95	707,716.34	593,165.85	567,393.35

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	GOVERNMENTAL - SPECIAL REVENUE				8410	8420
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	468,365.50	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	175,468.40	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	818.65	180,581.84	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	60,870.71	74,554.38	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	14,925.00	24,645.88	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	11,762.26	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		76,614.36	935,378.26	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	151,816.21	100,276.08	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	61,766.61	34,771.49	0.00	0.00	
PURCHASED SERVICES	300-399	13,791.96	0.00	60,910.89	282,568.11	0.00	0.00	
MATERIALS & SUPPLIES	400-499	30,264.69	0.00	21,839.59	7,534.92	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	2,012.00	0.00	2,142.00	28,349.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		46,068.65	0.00	298,475.30	453,499.60	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	1,897.87	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,204.65	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		3,102.52	0.00	0.00	0.00	0.00	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		6010	8110	8210	8220	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	4,039.30	0.00	0.00	0.00	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		4,039.30	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	137,166.86	935,378.26	298,475.30	453,499.60	1,742.46	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	1,920.89	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
(NET)		1,920.89	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	139,087.75	935,378.26	298,475.30	453,499.60	1,742.46	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, 2016

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690	9300	(Memo Only)
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,807,541.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	786,662.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	278,407.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,317,652.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	63,964.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	48,890.40
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	4,303,118.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	527,014.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	186,323.19
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,005,818.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	414,919.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	251,736.81
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	2,385,812.03
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	167,706.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	100,960.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,995.00
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	274,662.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690	9300	(Memo Only)
AUXILIARY SERVICES						
	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,541,649.74
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,161,420.68
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	358,465.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,057,344.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,979.98
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	434,662.86
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	6,560,523.23
GENERAL ADMINISTRATIVE SERVICES						
	6000-6999					
PERSONAL SERVICES	010-199	77,232.12	14,729.46	0.00	0.00	91,961.58
EMPLOYEE BENEFITS	200-299	26,191.78	5,616.59	0.00	0.00	31,808.37
PURCHASED SERVICES	300-399	7,657.93	0.00	0.00	0.00	11,412.93
MATERIALS & SUPPLIES	400-499	2,023.99	0.00	0.00	0.00	2,023.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,789.00	0.00	28,747.34	0.00	33,419.29
TOTAL GENERAL ADMINISTRATIVE SERVICES		115,894.82	20,346.05	28,747.34	0.00	170,626.16
CAPITAL OUTLAY - REAL PROPERTY						
	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE						
	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690	9300	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,962.50	43,147.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	311.79	10,860.85
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	538.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	387,485.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	3,159.22	4,712.14
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	5,433.51	446,744.55
TOTAL EXPENDITURES	1000-9899	115,894.82	20,346.05	28,747.34	5,433.51	14,141,487.07
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	369,231.20
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	115,894.82	20,346.05	28,747.34	5,433.51	14,510,718.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-III-A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
-----		-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	927,744.16	927,744.16
OTHER OBJECTS	300-997	0.00	699,261.56	699,261.56
TOTAL DEBT SERVICE		0.00	1,627,005.72	1,627,005.72

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,627,005.72	1,627,005.72
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	55,130,444.24	55,130,444.24
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	55,130,444.24	55,130,444.24
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	56,757,449.96	56,757,449.96

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS					0029	0125
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REVENUES	1000-8999								
EXPENDITURES	1000-9899								
INSTRUCTIONAL SERVICES	1000-1999								
PERSONAL SERVICES	010-199	0.00	2,475,204.16	3,332,098.73		0.00	75,489.94	1,489,631.25	
EMPLOYEE BENEFITS	200-299	0.00	1,026,499.89	1,381,245.77		0.00	33,160.22	598,741.25	
PURCHASED SERVICES	300-399	0.00	100,112.68	83,097.76		0.00	2,408.30	66,450.58	
MATERIALS & SUPPLIES	400-499	0.00	88,927.44	111,605.88		0.00	9,196.12	68,306.43	
CAPITAL OUTLAY	500-599	0.00	0.00	5,500.00		0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	828.42	6,699.50		0.00	0.00	23,071.60	
TOTAL INSTRUCTIONAL SERVICES		0.00	3,691,572.59	4,920,247.64		0.00	120,254.58	2,246,201.11	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999								
PERSONAL SERVICES	010-199	0.00	571,668.50	860,225.76		0.00	153,545.26	404,331.98	
EMPLOYEE BENEFITS	200-299	0.00	224,235.47	332,849.06		0.00	48,527.69	163,947.54	
PURCHASED SERVICES	300-399	0.00	21,266.76	114,804.05		0.00	932.32	12,771.46	
MATERIALS & SUPPLIES	400-499	0.00	50,384.45	101,689.28		0.00	967.02	28,546.62	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00		0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	33,504.96	52,598.29		0.00	0.00	9,127.64	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	901,060.14	1,462,166.44		0.00	203,972.29	618,725.24	
OPERATION & MAINTENANCE	3000-3999								
PERSONAL SERVICES	010-199	0.00	59,976.26	59,836.43		0.00	0.00	42,439.52	
EMPLOYEE BENEFITS	200-299	0.00	38,428.15	39,164.88		0.00	0.00	26,833.84	
PURCHASED SERVICES	300-399	0.00	107,648.90	258,120.02		0.00	0.00	97,554.17	
MATERIALS & SUPPLIES	400-499	0.00	9,064.93	11,619.53		0.00	0.00	763.41	
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	215,118.24	368,740.86		0.00	0.00	167,590.94	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS					0029	0125
			0005	0010	0015				
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	98,401.12	0.00	0.00	0.00	0.00	132,734.45	
EMPLOYEE BENEFITS	200-299	0.00	46,074.85	0.00	0.00	0.00	0.00	61,456.89	
PURCHASED SERVICES	300-399	0.00	2,993.84	0.00	0.00	0.00	0.00	5,245.24	
MATERIALS & SUPPLIES	400-499	0.00	58,003.96	124,931.37	0.00	0.00	0.00	71,321.90	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	1,010.96	9,044.07	0.00	0.00	0.00	2,546.07	
TOTAL OTHER EXPENDITURES		0.00	206,484.73	133,975.44	0.00	0.00	0.00	273,304.55	
TOTAL EXPENDITURES	1000-9899	0.00	5,543,050.71	7,550,068.13	1,458,691.21	324,226.87	3,748,571.29		
OTHER FUND USES									
TRANSFERS OUT	9910 920-929	0.00	120,527.17	146,139.12	0.00	0.00	0.00	31,546.03	
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	120,527.17	146,139.12	0.00	0.00	0.00	31,546.03	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,663,577.88	7,696,207.25	1,458,691.21	324,226.87	3,780,117.32		

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-2

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,374,213.87	1,602,572.28	1,760,732.53	1,626,580.83	1,483,416.97	1,007,701.97
EMPLOYEE BENEFITS	200-299	538,482.01	630,863.33	701,088.83	713,845.65	607,750.20	445,850.18
PURCHASED SERVICES	300-399	34,827.33	44,967.87	47,062.43	59,856.88	36,475.76	33,200.41
MATERIALS & SUPPLIES	400-499	93,992.30	85,251.91	79,107.15	88,336.58	45,372.53	84,684.41
CAPITAL OUTLAY	500-599	25,893.44	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,898.00	7,169.50	8,936.50	16,001.65	2,210.00	5,386.17
TOTAL INSTRUCTIONAL SERVICES		2,075,306.95	2,370,824.89	2,596,927.44	2,504,621.59	2,175,225.46	1,576,823.14
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	498,914.30	443,157.84	407,886.46	478,083.87	426,630.36	425,037.66
EMPLOYEE BENEFITS	200-299	203,036.49	173,864.50	163,656.77	188,370.60	166,097.67	168,631.91
PURCHASED SERVICES	300-399	114,251.14	84,179.94	30,014.13	30,892.06	69,627.90	42,254.90
MATERIALS & SUPPLIES	400-499	85,769.05	90,018.25	30,194.75	25,457.58	74,155.88	11,343.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	58,427.61	52,536.17	9,891.78	8,718.92	34,660.77	18,786.48
TOTAL INSTRUCTIONAL SUPPORT SERVICES		960,398.59	843,756.70	641,643.89	731,523.03	771,172.58	666,054.47
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	40,649.77	53,381.54	46,387.71	44,683.26	46,084.23	43,410.81
EMPLOYEE BENEFITS	200-299	26,187.52	28,510.70	27,309.79	26,994.58	27,881.56	27,536.70
PURCHASED SERVICES	300-399	202,410.17	200,232.54	131,432.47	99,555.81	149,560.32	69,265.87
MATERIALS & SUPPLIES	400-499	17,405.72	2,658.67	5,582.18	8,608.43	5,456.44	598.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	5,995.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		286,653.18	284,783.45	210,712.15	185,837.08	228,982.55	140,812.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0130	GOVERNMENTAL - CAPITAL PROJECTS				0160	0165
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	5,641.85	58,937.66	2,062.30	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,634.82	31,991.85	387.73	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	693.58	4,969.86	0.00	0.00	
MATERIALS & SUPPLIES	400-499	41,055.08	42,946.28	45,124.63	77,048.26	36,184.59	15,790.09	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	25,569.20	0.00	0.00	
OTHER OBJECTS	600-977	5,117.09	3,618.26	158.09	3,813.78	3,086.62	5,645.54	
TOTAL OTHER EXPENDITURES		46,172.17	46,564.54	54,252.97	202,330.61	41,721.24	21,435.63	
TOTAL EXPENDITURES	1000-9899	3,863,402.46	3,931,802.50	3,878,866.36	4,045,357.03	3,649,210.32	2,703,337.10	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	79,817.03	70,965.50	49,601.08	43,237.60	75,059.53	28,780.84	
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)	3,943,219.49	4,002,768.00	3,928,467.44	4,088,594.63	3,724,269.85	2,732,117.94	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,941,540.63	1,723,798.78	1,947,388.16	1,798,901.44	1,489,743.82	1,836,463.04
EMPLOYEE BENEFITS	200-299	814,349.41	675,248.89	762,805.20	746,803.90	576,143.57	742,448.03
PURCHASED SERVICES	300-399	56,382.61	50,250.17	50,211.15	57,670.98	49,033.50	52,707.42
MATERIALS & SUPPLIES	400-499	70,493.95	36,064.30	191,693.21	73,648.97	111,029.28	56,249.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,942.00	2,866.87	4,019.74	19,011.45	9,856.69	3,734.20
TOTAL INSTRUCTIONAL SERVICES		2,893,708.60	2,488,229.01	2,956,117.46	2,696,036.74	2,235,806.86	2,691,602.24
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	415,363.51	506,617.97	494,032.56	421,689.90	376,494.29	436,134.66
EMPLOYEE BENEFITS	200-299	165,637.50	198,938.29	197,590.68	177,774.96	146,588.40	176,591.00
PURCHASED SERVICES	300-399	23,908.85	122,879.62	86,285.28	50,125.82	123,019.95	17,383.23
MATERIALS & SUPPLIES	400-499	25,228.63	117,658.04	72,717.03	34,865.35	159,200.58	19,447.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,956.40	34,958.43	25,130.20	8,784.40	125,927.98	7,751.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		643,094.89	981,052.35	875,755.75	693,240.43	931,231.20	657,308.09
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	40,813.69	45,601.77	58,150.01	47,862.00	47,346.03	44,764.42
EMPLOYEE BENEFITS	200-299	28,131.45	27,460.57	29,723.40	27,862.72	29,297.70	26,486.66
PURCHASED SERVICES	300-399	80,848.27	145,711.97	208,508.98	99,898.08	152,466.15	113,586.98
MATERIALS & SUPPLIES	400-499	5,900.93	21,263.21	40,150.02	6,240.08	11,149.16	1,754.54
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		155,694.34	240,037.52	336,532.41	181,862.88	240,259.04	186,592.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
GOVERNMENTAL - CAPITAL PROJECTS							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	169,176.91	2,492.49	10,875.72	8,063.39	0.00	0.00
EMPLOYEE BENEFITS	200-299	69,906.94	486.25	3,642.38	3,108.72	0.00	0.00
PURCHASED SERVICES	300-399	2,378.75	0.00	200.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	46,637.31	89,913.61	33,029.48	36,580.73	80,360.98	42,648.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,111.93	3,029.72	1,650.06	2,147.83	22,162.54	8,625.71
TOTAL OTHER EXPENDITURES		292,211.84	95,922.07	49,397.64	49,900.67	102,523.52	51,274.68
TOTAL EXPENDITURES	1000-9899	4,494,574.01	4,225,319.78	5,256,902.03	4,208,883.38	3,844,826.95	3,956,746.93
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	68,101.93	87,814.10	112,951.66	47,461.66	122,938.50	48,103.65
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
(NET)		68,101.93	87,814.10	112,951.66	47,461.66	122,938.50	48,103.65
TOTAL EXPEND & OTHER FUND USES	(NET)	4,562,675.94	4,313,133.88	5,369,853.69	4,256,345.04	3,967,765.45	4,004,850.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0220	GOVERNMENTAL - CAPITAL PROJECTS				8220	8230
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REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,263,706.41	74,610.99	492,572.94		0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	540,829.23	34,613.10	180,271.33		0.00	0.00	0.00
PURCHASED SERVICES	300-399	44,449.36	6,194.62	186,211.26		0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	73,623.78	77,936.47	1,345,865.28		0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	14,925.00	24,645.88		0.00	0.00	0.00
OTHER OBJECTS	600-997	1,752.70	13,323.36	11,762.26		0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,924,361.48	221,603.54	2,241,328.95		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	351,579.99	218,689.79	0.00	856,988.27	182,651.76		0.00
EMPLOYEE BENEFITS	200-299	142,272.13	80,508.26	0.00	350,550.20	61,559.51		0.00
PURCHASED SERVICES	300-399	51,129.71	20,113.65	0.00	275,511.64	388,545.21	13,008.89	
MATERIALS & SUPPLIES	400-499	16,141.45	33,629.97	10,000.00	219,537.03	32,370.73		0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00		0.00
OTHER OBJECTS	600-997	6,558.01	12,573.00	0.00	9,891.34	44,504.00		1,195.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		567,681.29	365,514.67	10,000.00	1,712,478.48	709,631.21		14,203.89
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	45,601.77	41,973.18	0.00	0.00	0.00		0.00
EMPLOYEE BENEFITS	200-299	27,369.89	26,256.77	0.00	0.00	0.00		0.00
PURCHASED SERVICES	300-399	109,636.53	97,111.57	15,142.42	0.00	0.00		0.00
MATERIALS & SUPPLIES	400-499	174.64	2,223.10	0.00	0.00	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		182,782.83	167,564.62	15,142.42	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, 2016

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0220	GOVERNMENTAL - CAPITAL PROJECTS				8220	8230
			6010	8110	8210			
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	13,595.90	19,550.85	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	2,368.67	11.94	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		15,964.57	19,562.79	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,985,436.85	817,308.05	2,266,471.37	1,712,478.48	709,631.21	14,203.89	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	38,809.00	22,367.20	39,311.51	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00 38,809.00	0.00 22,367.20	0.00 39,311.51	0.00 0.00	0.00 0.00	0.00 0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,024,245.85	839,675.25	2,305,782.88	1,712,478.48	709,631.21	14,203.89	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310	8320	8330	8340	8350	8390
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	72,578.04	1,117,899.78	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,333.29	479,300.21	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	451,694.43	655,053.80	5,745.00	43,050.25	26,810.10	1,563.54
MATERIALS & SUPPLIES	400-499	10,363.77	784,594.04	0.00	23,741.12	47,601.79	0.00
CAPITAL OUTLAY	500-599	0.00	178,037.79	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	495.00	7,488.53	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		558,464.53	3,222,374.15	5,745.00	66,791.37	74,411.89	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8310	GOVERNMENTAL - CAPITAL PROJECTS				8350	8390
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	558,464.53	5,792,193.38	5,745.00	66,791.37	74,411.89	1,563.54	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	558,464.53	5,792,193.38	5,745.00	66,791.37	74,411.89	1,563.54	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8600	8610	8620	8630
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	17,378.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	17,378.00	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, 2016

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - CAPITAL PROJECTS					
		8410 -----	8420 -----	8600 -----	8610 -----	8620 -----	8630 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	189,938.60	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	189,938.60	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	8,286,006.37	0.00	189,938.60	72,143.93	1,256,745.89	572,385.21
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	8,286,006.37	0.00	189,938.60	72,143.93	1,256,745.89	572,385.21

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-IV-B-7

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8640	8650	8690	9200	9300	9700
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	15,657.73	112,014.11	4,783.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,114.74	14,750.67	0.00	0.00	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	925.00	28,747.34	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		16,772.47	127,689.78	33,530.34	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	312,518.27	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	939,182.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	699,261.56	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	1,950,961.83	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, 2016

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8640	GOVERNMENTAL - CAPITAL PROJECTS				9300	9700
			8650	8690	9200			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,962.50	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	311.79	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	3,159.22	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	5,433.51	0.00	
TOTAL EXPENDITURES	1000-9899	16,772.47	127,689.78	33,530.34	1,950,961.83	5,433.51	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	55,980,858.42	0.00	1,727,579.00	
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	55,980,858.42	0.00	1,727,579.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	16,772.47	127,689.78	33,530.34	57,931,820.25	5,433.51	1,727,579.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	28,796,368.74
EMPLOYEE BENEFITS	200-299	11,751,039.99
PURCHASED SERVICES	300-399	1,061,571.07
MATERIALS & SUPPLIES	400-499	2,791,385.54
CAPITAL OUTLAY	500-599	70,964.32
OTHER OBJECTS	600-997	155,470.61
TOTAL INSTRUCTIONAL SERVICES		44,626,800.27
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	8,929,724.69
EMPLOYEE BENEFITS	200-299	3,531,228.63
PURCHASED SERVICES	300-399	1,692,906.51
MATERIALS & SUPPLIES	400-499	1,239,323.16
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	568,482.63
TOTAL INSTRUCTIONAL SUPPORT SERVICES		15,961,665.62
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,999,440.22
EMPLOYEE BENEFITS	200-299	994,070.38
PURCHASED SERVICES	300-399	3,539,986.34
MATERIALS & SUPPLIES	400-499	1,016,914.47
CAPITAL OUTLAY	500-599	184,032.79
OTHER OBJECTS	600-977	7,983.53
TOTAL OPERATION & MAINTENANCE		7,742,427.73

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	4,062,488.48
EMPLOYEE BENEFITS	200-299	2,970,737.66
PURCHASED SERVICES	300-399	609,704.31
MATERIALS & SUPPLIES	400-499	3,867,448.95
CAPITAL OUTLAY	500-599	3,038,220.76
OTHER OBJECTS	600-997	434,724.11
TOTAL AUXILIARY SERVICES		14,983,324.27
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,221,684.78
EMPLOYEE BENEFITS	200-299	423,667.00
PURCHASED SERVICES	300-399	309,138.87
MATERIALS & SUPPLIES	400-499	26,740.95
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	86,295.97
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,067,527.57
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	4,969,065.49
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		4,969,065.49
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	312,518.27
INTEREST	932-932	939,182.00
OTHER OBJECTS	300-997	699,261.56
TOTAL DEBT SERVICE		1,950,961.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	490,348.39
EMPLOYEE BENEFITS	200-299	220,002.22
PURCHASED SERVICES	300-399	16,481.27
MATERIALS & SUPPLIES	400-499	874,723.99
CAPITAL OUTLAY	500-599	25,569.20
OTHER OBJECTS	600-977	271,246.70
TOTAL OTHER EXPENDITURES		1,898,371.77
TOTAL EXPENDITURES	1000-9899	94,200,144.55
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	58,941,970.53
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	58,941,970.53
TOTAL EXPEND & OTHER FUND USES	(NET)	153,142,115.08

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-V-A-
1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VI-A-
1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VII-A

1

FUND TYPE DESCRIPTION - COST CENTER -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910 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, 2016

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	FIDUCIARY - EXPENDABLE TRUST					0130	0135
-----	-----	-----	-----	-----	-----	-----	-----	-----	
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	0.00	11,166.88	9,154.96	7,543.96	24,846.26	32,495.12		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,000.00	0.00		
OTHER OBJECTS	600-997	0.00	528.42	3,681.00	23,071.60	2,366.00	2,747.50		
TOTAL INSTRUCTIONAL SERVICES		0.00	11,695.30	12,835.96	30,615.56	34,212.26	35,242.62		
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	2,851.24	18,800.53	1,430.00	41,724.64	14,667.23		
MATERIALS & SUPPLIES	400-499	0.00	9,845.36	71,476.83	7,695.73	70,572.02	53,845.19		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-997	0.00	18,384.58	14,457.00	3,310.50	40,914.54	34,796.59		
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	31,081.18	104,734.36	12,436.23	153,211.20	103,309.01		
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	400.00	0.00	1,245.69	653.00		
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	740.61	490.68		
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	1,986.30	1,143.68		

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0000	0005	0010	0125	0130	0135
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,133.83	73,304.36	929.34	23,482.05	39,494.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	950.05	9,044.07	775.07	5,117.09	3,618.26
TOTAL OTHER EXPENDITURES		0.00	2,083.88	82,348.43	1,704.41	28,599.14	43,112.33
TOTAL EXPENDITURES	1000-9899	0.00	47,614.89	202,307.59	49,928.34	225,937.34	186,351.44
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	1,113.15	16,373.70	1,264.60	7,464.33	8,738.24
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
(NET)		0.00	1,113.15	16,373.70	1,264.60	7,464.33	8,738.24
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	48,728.04	218,681.29	51,192.94	233,401.67	195,089.68

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0140	0150	0160	0165	0175	0180
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	375.00	20.00	0.00	0.00	0.00	5,917.13
MATERIALS & SUPPLIES	400-499	6,209.46	5,616.70	580.48	3,062.95	5,912.07	5,991.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,640.50	14,901.65	0.00	5,386.17	10,942.00	1,234.00
TOTAL INSTRUCTIONAL SERVICES		15,224.96	20,538.35	580.48	8,449.12	16,854.07	13,142.32
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	585.00	0.00	19,567.98	286.08	444.10	70,715.29
MATERIALS & SUPPLIES	400-499	14,744.43	8,959.79	55,541.44	1,014.76	7,164.48	76,162.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	120.00	789.00	21,576.27	9,833.50	0.00	17,910.94
TOTAL INSTRUCTIONAL SUPPORT SERVICES		15,449.43	9,748.79	96,685.69	11,134.34	7,608.58	164,788.24
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	287.50	0.00	0.00	3,615.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	302.45	0.00	0.00	1,837.48
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	589.95	0.00	0.00	5,452.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0140	0150	0160	0165	0175	0180
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	780.00	359.56	25,958.86	2,649.95	0.00	83,125.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	158.09	2,592.78	3,001.10	5,038.29	4,111.93	2,939.20
TOTAL OTHER EXPENDITURES		938.09	2,952.34	28,959.96	7,688.24	4,111.93	86,064.58
TOTAL EXPENDITURES	1000-9899	33,002.62	36,897.42	128,648.12	29,671.70	30,232.50	280,419.08
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	4,479.29	1,941.18	4,270.38	1,912.74	2,434.65	18,254.67
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	4,479.29	1,941.18	4,270.38	1,912.74	2,434.65	18,254.67
TOTAL EXPEND & OTHER FUND USES	(NET)	37,481.91	38,838.60	132,918.50	31,584.44	32,667.15	298,673.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0200	FIDUCIARY - EXPENDABLE TRUST				0220	6010
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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	305.00	0.00	8,570.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	14,823.24	3,992.86	21,379.87	4,247.57	5,990.35	5,176.44	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	491.74	18,062.08	0.00	5.49	1,198.70	13,323.36	
TOTAL INSTRUCTIONAL SERVICES		15,619.98	22,054.94	29,949.87	4,253.06	7,189.05	18,499.80	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	23,390.74	662.40	33,237.16	2,065.90	276.00	3,630.43	
MATERIALS & SUPPLIES	400-499	48,041.08	5,408.10	142,093.81	4,623.20	10,349.50	3,365.28	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	11,416.12	311.95	99,563.53	1,694.75	1,424.00	10,561.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		82,847.94	6,382.45	274,894.50	8,383.85	12,049.50	17,556.71	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	1,741.58	300.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	116.27	0.00	8,798.40	0.00	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		116.27	0.00	10,539.98	300.00	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, 2016

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		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	200.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	25,393.87	2,415.16	79,475.69	9,422.71	4,363.10	15,511.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,564.54	1,905.63	22,162.54	8,625.71	2,368.67	11.94
TOTAL OTHER EXPENDITURES		27,158.41	4,320.79	101,638.23	18,048.42	6,731.77	15,523.49
TOTAL EXPENDITURES	1000-9899	129,075.56	35,211.51	426,587.74	30,985.33	27,190.13	56,581.60
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	7,063.79	5,279.60	37,746.10	1,775.03	3,764.62	861.17
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	7,063.79	5,279.60	37,746.10	1,775.03	3,764.62	861.17
TOTAL EXPEND & OTHER FUND USES	(NET)	136,139.35	40,491.11	464,333.84	32,760.36	30,954.75	57,442.77

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	8210	8220	FIDUCIARY - EXPENDABLE TRUST 8620 (Memo Only)	
-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	15,187.13
MATERIALS & SUPPLIES	400-499	7,058.10	0.00	0.00	0.00	175,248.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	106,580.21
TOTAL INSTRUCTIONAL SERVICES		7,058.10	0.00	0.00	0.00	304,015.80
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,049.15	0.00	0.00	235,383.87
MATERIALS & SUPPLIES	400-499	0.00	7,078.24	0.00	0.00	597,981.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	473.00	1,998.00	0.00	289,535.27
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	8,600.39	1,998.00	0.00	1,122,900.39
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	8,243.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	12,285.89
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	20,528.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	8210	8220	FIDUCIARY - EXPENDABLE TRUST 8620 (Memo Only)	
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	64,869.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	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	64,869.85
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	424.28	424.28
CAPITAL OUTLAY	500-599	0.00	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	424.28	424.28
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-II-VIII-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	8210	8220	8620	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	200.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	387,799.48
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	73,984.96
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	461,984.44
TOTAL EXPENDITURES	1000-9899	7,058.10	8,600.39	1,998.00	424.28	1,974,723.68
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	124,737.24
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	124,737.24
TOTAL EXPEND & OTHER FUND USES	(NET)	7,058.10	8,600.39	1,998.00	424.28	2,099,460.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1700	1810	1890
		GOVERNMENTAL - GENERAL					
		-----	-----	-----	-----	-----	-----
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	2,754,835.39	14,520,042.08	12,766,586.97	701,899.63	74,334.34	10,581.48
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,754,835.39	14,520,042.08	12,766,586.97	701,899.63	74,334.34	10,581.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	286,210.48	2,460,510.11	1,798,624.07	312,885.82	1,721,357.88	77,963.86
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	286,210.48	2,460,510.11	1,798,624.07	312,885.82	1,721,357.88	77,963.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3700	3800	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	414,797.89	1,250,939.48	20,240.00	143,746.57	107,533.64
EMPLOYEE BENEFITS	200-299	0.00	162,693.54	480,944.23	3,903.85	27,472.42	20,539.43
PURCHASED SERVICES	300-399	0.00	14,182.00	34,853.72	0.00	5,500.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	15,898.13	53,667.98	18,750.00	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	607,571.56	1,820,405.41	42,893.85	176,718.99	128,073.07
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	145,264.99	0.00	5,210.42	0.00	1,179.68	5,321.49
EMPLOYEE BENEFITS	200-299	54,708.66	0.00	1,010.09	0.00	295.89	1,028.67
PURCHASED SERVICES	300-399	0.00	0.00	3,925.39	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		199,973.65	0.00	10,145.90	0.00	1,475.57	6,350.16
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	41,973.18	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,256.77	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	107,920.12	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,018.45	0.00	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	177,168.52	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, 2016

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	199,973.65	607,571.56	2,192,546.95	42,893.85	178,194.56	134,423.23
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	199,973.65	607,571.56	2,192,546.95	42,893.85	178,194.56	134,423.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4501	4502	4503	4504	4505	4506
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	78,084.00	158,877.70	282,137.64	27,035.98	742.07	64,955.31
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	78,084.00	158,877.70	282,137.64	27,035.98	742.07	64,955.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4508	4509	4510	4600	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	185,443.06	219,756.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	95,713.34	105,379.73
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	9,773.84	5,969.19
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	99,438.68	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	25,569.20	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	2,611.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	418,549.12	331,105.35
TOTAL EXPENDITURES	1000-9899	76,379.01	38,653.60	130,426.49	6,183.63	418,549.12	331,105.35
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	76,379.01	38,653.60	130,426.49	6,183.63	418,549.12	331,105.35

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4800	8100	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	42,001.41	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	8,048.30	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		50,049.71	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	50,049.71	660.00	825,671.78	4,070,619.53	2,379,200.25	4,739,896.90
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	50,049.71	660.00	825,671.78	4,070,619.53	2,379,200.25	4,739,896.90

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-7

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8340	8350	8390
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	72,578.04	1,877,001.70	7,887.30	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,333.29	942,961.82	1,518.50	0.00	0.00	0.00
PURCHASED SERVICES	300-399	451,694.43	2,364,757.57	44,115.00	43,050.25	26,810.10	1,563.54
MATERIALS & SUPPLIES	400-499	10,363.77	371,046.13	1,880.25	23,741.12	47,601.79	0.00
CAPITAL OUTLAY	500-599	0.00	178,037.79	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	495.00	7,488.53	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		558,464.53	5,741,293.54	55,401.05	66,791.37	74,411.89	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	558,464.53	5,741,293.54	55,401.05	66,791.37	74,411.89	1,563.54
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	558,464.53	5,741,293.54	55,401.05	66,791.37	74,411.89	1,563.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8420	8610	8620	8630	8640
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,370,428.85	0.00	72,143.93	1,008,128.77	496,706.80	16,772.47
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,370,428.85	0.00	72,143.93	1,008,128.77	496,706.80	16,772.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8650	8690	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	26,988,827.45
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,964,377.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	767,976.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,298,484.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	40,019,665.60
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,402,710.55
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,344,905.44
PURCHASED SERVICES	300-399	0.00	0.00	0.00	451,704.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	226,422.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	27,210.55
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,452,953.20
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,999,440.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	994,070.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,039,911.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	455,651.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	178,037.79
OTHER OBJECTS	600-977	0.00	0.00	0.00	7,983.53
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	6,675,094.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8650	8690	9700	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,520,838.74
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,809,316.98
PURCHASED SERVICES	300-399	0.00	0.00	0.00	186,360.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	810,104.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	61.25
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,326,681.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,129,723.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	391,858.63
PURCHASED SERVICES	300-399	112,014.11	4,783.00	0.00	242,393.58
MATERIALS & SUPPLIES	400-499	14,750.67	0.00	0.00	24,292.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	925.00	0.00	0.00	52,876.68
TOTAL GENERAL ADMINISTRATIVE SERVICES		127,689.78	4,783.00	0.00	1,841,144.77
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8650	8690	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	447,200.90
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	209,141.37
PURCHASED SERVICES	300-399	0.00	0.00	0.00	15,743.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	99,438.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	25,569.20
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,611.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	799,704.18
TOTAL EXPENDITURES	1000-9899	127,689.78	4,783.00	0.00	67,115,243.50
OTHER FUND USES					
TRANSFERS OUT	9910				
	920-929	0.00	0.00	2,467,143.67	2,467,143.67
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	2,467,143.67	2,467,143.67
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	127,689.78	4,783.00	2,467,143.67	69,582,387.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1900	2300
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	8,161.80	909,257.70	479,934.75	4,014.10	550.00	613,460.32
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	8,161.80	909,257.70	479,934.75	4,014.10	550.00	613,460.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2400	GOVERNMENTAL - SPECIAL REVENUE				3600	3700
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	1,364,563.60	4,114.25	266,451.30	3,970.00	8,377.03	27,542.08	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	1,364,563.60	4,114.25	266,451.30	3,970.00	8,377.03	27,542.08	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - PROGRAM	ACCT #	3800	4400	4500	4501	4502	4503
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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	1,148.05	0.00	5,095.83	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	64,304.59	0.00	165,490.64	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	39,570.88	0.00	21,393.44	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,799.76	0.00	5,114.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		112,823.28	0.00	197,093.91	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	33,838.61	0.00	255,615.99	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,808.84	0.00	81,345.74	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,245.00	0.00	78,363.12	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		69,892.45	0.00	415,324.85	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,494.50	0.00	91,990.58	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13.23	0.00	22,100.70	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,507.73	0.00	114,091.28	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, 2016

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4400	4500	4501	4502	4503
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	184,223.46	35,378.55	769,713.52	2,066.88	6,765.80	5,344.48
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	184,223.46	35,378.55	769,713.52	2,066.88	6,765.80	5,344.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4506	4508	4509	4510	4600	4711
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	21,625.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	4,073.07	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	15.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	450.65	2,124.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,159.22	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	29,307.94	2,139.12
TOTAL EXPENDITURES	1000-9899	2,898.64	2,581.85	2,606.40	1,747.98	30,998.80	2,139.12
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	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)	2,898.64	2,581.85	2,606.40	1,747.98	30,998.80	2,139.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4712	8100	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	14,921.10	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,522.28	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	523.24	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,528.18	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		22,494.80	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	22,524.42	225,606.04	263,488.43	880,255.85	673,038.78	178,647.08
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
PURCHASED SERVICES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	22,524.42	225,606.04	263,488.43	880,255.85	673,038.78	178,647.08

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8410	8420	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,192.75	56,912.61	11,115.92	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,424.64	59,910.00	15,320.88	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	5,995.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		8,617.39	122,817.61	26,436.80	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, 2016

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8410	8420	8620
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	6,601.39	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,265.50	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	8,781.95	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	256.56	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	16,905.40	0.00
TOTAL EXPENDITURES	1000-9899	8,617.39	122,817.61	26,436.80	2,499.62	6,470,592.49	115,894.82
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
PURCHASED SERVICES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	8,617.39	122,817.61	26,436.80	2,499.62	6,470,592.49	115,894.82

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9700	TOTAL (Memo Only)
		8630	8690	9100	9600			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	43,147.49	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	10,860.85	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	538.24	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	374,600.93	0.00	387,485.83	
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	1,296.36	0.00	4,712.14	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	375,897.29	0.00	446,744.55	
TOTAL EXPENDITURES	1000-9899	20,346.05	17,961.99	0.00	375,897.29	0.00	14,141,487.07	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	72.69	369,158.51	369,231.20	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	72.69	369,158.51	369,231.20	
TOTAL EXPEND. OTHER FUND USES	(NET)	20,346.05	17,961.99	0.00	375,969.98	369,158.51	14,510,718.27	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-III-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (Memo Only)
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-III-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	927,744.16	0.00	927,744.16
OTHER OBJECTS	300-997	699,261.56	0.00	699,261.56
TOTAL DEBT SERVICE		1,627,005.72	0.00	1,627,005.72

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9700	GOVERNMENTAL - DEBT SERVICE (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,627,005.72	0.00	1,627,005.72
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	55,130,444.24	55,130,444.24
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
		0.00	55,130,444.24	55,130,444.24
TOTAL EXPEND, OTHER FUND USES	(NET)	1,627,005.72	55,130,444.24	56,757,449.96

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - PROGRAM	ACCT #	2900	8320	8390	8410	8630	9100
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	306,747.94	17,378.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	448,016.20	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	754,764.14	17,378.00	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, 2016

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		2900	8320	8390	8410	8630	9100
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	983,591.23	754,764.14	17,378.00	2,047,658.65	55,332.36	4,969,065.49
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	983,591.23	754,764.14	17,378.00	2,047,658.65	55,332.36	4,969,065.49

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9600	9700	(Memo Only)
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	324,125.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	448,016.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	772,142.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9600	GOVERNMENTAL - CAPITAL PROJECTS	
				9700	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	9.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	3,031,240.78
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	3,031,249.88
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	55,332.36
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	55,332.36
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	4,969,065.49
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	4,969,065.49
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	312,518.27	0.00	0.00	312,518.27
INTEREST	932-932	11,437.84	0.00	0.00	11,437.84
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		323,956.11	0.00	0.00	323,956.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9600	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	189,938.60	0.00	189,938.60
TOTAL OTHER EXPENDITURES		0.00	189,938.60	0.00	189,938.60
TOTAL EXPENDITURES	1000-9899	323,956.11	189,938.60	0.00	9,341,684.58
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	850,414.18	850,414.18
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	850,414.18	850,414.18
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	323,956.11	189,938.60	850,414.18	10,192,098.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2016

EXHIBIT A-III-V-A-
1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2016

EXHIBIT A-III-VI-A

1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VII-
 A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2300	2400	2800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	19,399.73	100,358.07	63,211.38	696.43	10,935.09	14,089.19
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	19,399.73	100,358.07	63,211.38	696.43	10,935.09	14,089.19

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700	3800	4400	4500
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	0.00	0.00	0.00	0.00	0.00	1,987.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	1,987.22
TOTAL EXPENDITURES	1000-9899	1,797.37	179.95	2,510.05	24,947.33	43,325.11	440,619.28
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,797.37	179.95	2,510.05	24,947.33	43,325.11	440,619.28

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4711	8100	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	92.70	0.00	0.00	0.00	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		92.70	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	92.70	10,194.29	7,058.10	741,225.03	3,834.10	4,168.66
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997	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)	92.70	10,194.29	7,058.10	741,225.03	3,834.10	4,168.66

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-A-4

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8410	8620	9540
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,087.50	4,771.54	165.88	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	197.19	868.53	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,087.50	4,968.73	1,034.41	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, 2016

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8310	8320	8330	8410	8620	9540
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	1,342.15
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	1,342.15
TOTAL EXPENDITURES	1000-9899	2,087.50	4,968.73	1,034.41	17,662.38	424.28	1,342.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,087.50	4,968.73	1,034.41	17,662.38	424.28	1,342.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-A-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	15,187.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	175,248.46
CAPITAL OUTLAY	500-599	0.00	0.00	7,000.00
OTHER OBJECTS	600-997	0.00	0.00	106,580.21
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	304,015.80
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	235,383.87
MATERIALS & SUPPLIES	400-499	0.00	0.00	597,981.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	289,535.27
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,122,900.39
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	8,243.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	12,285.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	20,528.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-B-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	64,869.85
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	64,869.85
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	424.28
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	424.28
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 PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	200.00	0.00	200.00
MATERIALS & SUPPLIES	400-499	385,719.56	0.00	387,799.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	72,642.81	0.00	73,984.96
TOTAL OTHER EXPENDITURES		458,562.37	0.00	461,984.44
TOTAL EXPENDITURES	1000-9899	458,562.37	0.00	1,974,723.68
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	124,737.24	124,737.24
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	458,562.37	124,737.24	2,099,460.92