

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1110-1	1110-9	1220-0	1221-0	1230-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	41,932,102.00	0.00	0.00	337,664.00	27,219.00	589,021.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,784,200.00	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		45,716,302.00	0.00	0.00	337,664.00	27,219.00	589,021.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,855,212.12	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,063,619.98	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	233,107.88	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	148,014.90	0.00	0.00	0.00	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		35,299,954.88	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	6,202,201.58	0.00	0.00	216,757.08	20,548.00	415,766.41
EMPLOYEE BENEFITS	200-299	2,452,779.61	0.00	0.00	118,049.15	6,671.00	157,809.48
PURCHASED SERVICES	300-399	33,170.55	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,982.81	0.00	0.00	0.00	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		8,693,134.55	0.00	0.00	334,806.23	27,219.00	573,575.89
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	481,916.53	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	203,713.83	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	285,511.83	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,104.66	0.00	0.00	0.00	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		974,246.85	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1110-1	1110-9	1220-0	1221-0	1230-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	135,244.61	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	61,877.21	0.00	0.00	0.00	0.00	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		197,121.82	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	45,716,302.00	0.00	0.00	334,806.23	27,219.00	573,575.89
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	2,857.77	0.00	15,445.11
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	2,857.77	0.00	15,445.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1230-9	1231-0	1231-1	1240-0	1240-1	1240-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	9,274.60	4,216.65	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,629.69	796.42	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	1,336.67	5,094.93	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	12,240.96	10,108.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	44,212.12	12,240.96	10,108.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(44,212.12)	14,490.04	(10,108.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	56,856.08	0.00	10,108.07	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	12,643.96	14,490.04	0.07	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, 2011

EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1242-0	1242-1	1250-0	1250-9	1252-0	1252-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	22,901.20	0.00	75,317.68	0.00	9,100.83	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	109,277.80	0.00	30,731.32	0.00	345.17	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	109,277.80	0.00	30,731.32	0.00	345.17	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1253-0	1254-0	1275-0	1275-9	1278-0	1279-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	0.00	8,408.26
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
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(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	800.00	0.00	0.00	0.00	(1,408.26)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	800.00	0.00	0.00	0.00	(1,408.26)

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1280-0	1280-1	1283-0	1283-1	1310-0	1320-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	10,490.70	1,000.00	5,579.52	82.50	3,755,172.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	8,192.30	(1,000.00)	420.48	(82.50)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	2,457.11	0.00	82.50	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	8,192.30	1,457.11	420.48	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1410-0	1411-0	1411-1	1411-9	1520-0	1520-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	11,673.19	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	4,369.90	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	16,043.09	0.00
TOTAL EXPENDITURES	1000-9899	241,373.46	0.00	0.00	0.00	16,043.09	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	18,080.54	0.00	0.00	0.00	126.91	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	18,080.54	0.00	0.00	0.00	126.91	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, 2011

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1710-0	1720-0	1760-0	1810-0	1815-0	1815-1
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	4,207.50	3,064.63	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	73,500.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(73,500.00)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(73,500.00)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	3,520.00	8,487.40	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	257,019.52	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	3,520.00	265,506.92	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2130-0	2240-0	2253-0	2900-0	2901-0	2901-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	100,581.25	0.00	0.00	137,496.35	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	6,712.00	0.00	0.00	0.00	(21,556.35)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	6,712.00	0.00	0.00	0.00	(21,556.35)	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, 2011

EXHIBIT A-I-I-A-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	4275-0	5910-0	6001-0	6001-9	6230-0	6231-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	2,237,270.00	129,067.22	3,690.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	7,450,639.42	0.00	4,014,136.04	0.00
OTHER REVENUES	8000-8999	0.00	0.00	4,496.03	0.00	0.00	0.00
TOTAL REVENUES		2,237,270.00	129,067.22	7,458,825.45	0.00	4,014,136.04	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	75,896.70	646,372.86	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	22,812.70	129,882.42	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	934.23	31,420.58	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	152,060.25	0.00	41,297.76	0.00	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		152,060.25	99,643.63	848,973.62	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	293,879.56	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	104,063.60	0.00	0.00	0.00
PURCHASED SERVICES	300-399	106,269.54	0.00	378,515.52	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,418.27	0.00	83,751.34	0.00	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	10,755.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		140,687.81	0.00	870,965.02	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	574,415.09	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	222,882.65	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,866,114.90	0.00	378,871.11	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	635,937.24	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	72,587.88	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	960.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,866,114.90	0.00	1,885,653.97	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-B-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		4275-0	5910-0	6001-0	6001-9	6230-0	6231-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	1,584.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	212.71	0.00	0.00	0.00
PURCHASED SERVICES	300-399	22,159.64	0.00	89,165.37	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	32,008.53	0.00	488,176.19	0.00	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	190.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		54,168.17	0.00	579,328.27	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	1,149,917.54	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	460,325.68	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	130,059.42	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	24,238.87	0.00	35,352.24	0.00	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	39,272.41	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		24,238.87	0.00	1,814,927.29	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	74,411.84	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	74,411.84	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		4275-0	5910-0	6001-0	6001-9	6230-0	6231-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,237,270.00	99,643.63	6,074,260.01	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	432,215.74	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	756,449.40	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	(324,233.66)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(324,233.66)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	29,423.59	1,060,331.78	0.00	4,014,136.04	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	5,946,816.79	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	29,423.59	7,007,148.57	0.00	4,014,136.04	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, 2011

EXHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6232-0	6510-0	6850-0	6921-0	6921-9	6922-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	56,391.70	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,920.68	0.00	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	34.66	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	8,600.22	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	75,947.26	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,500.00	97,319.44	75,947.26	0.00	27,703.47
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	44,050.00	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	(44,050.00)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(44,050.00)	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(3,700.00)	6,654.72	46,318.74	0.00	(2,013.47)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,700.00	0.00	259,606.20	0.00	12,690.66
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(2,000.00)	6,654.72	305,924.94	0.00	10,677.19

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-A-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6923-0	6940-0	6960-0	6970-0	6970-9	6999-0
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	23,134.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	23,134.00	0.00	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	80,028.26
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	12,607.07
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	12,500.27	0.00	280.00
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	12,500.27	0.00	92,915.33
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	33,261.74
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	6,011.28
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,254.30	0.00	0.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	3,254.30	0.00	39,273.10
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,683.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	196.92
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,387.80	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	2,387.80	0.00	1,880.24

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6923-0	6940-0	6960-0	6970-0	6970-9	6999-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	21,982.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,782.47
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	24,764.59
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	18,142.37	0.00	216,151.96
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	230,600.55
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	230,600.55
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	230,600.55
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	23,134.00	(18,142.37)	0.00	14,448.59
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	18,222.54	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	23,134.00	80.17	0.00	14,448.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-A-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6999-9	8995-0	8997-0	9910-0	(Memo Only)
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REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	47,435,601.53
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	2,370,027.22
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	15,569,409.62
OTHER REVENUES	8000-8999	0.00	108,639.02	20,207.47	0.00	233,923.77
TOTAL REVENUES		0.00	108,639.02	20,207.47	0.00	65,608,962.14
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	25,911,085.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	10,344,798.55
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	366,043.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	359,518.69
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	36,981,446.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	7,285,118.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,883,283.69
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	628,929.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	132,525.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	12,680.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	10,942,537.05
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,058,014.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	426,793.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,530,497.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	641,429.70
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	72,587.88
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	960.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	4,730,283.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-B-12

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6999-9	8995-0	8997-0	9910-0	(Memo Only)
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,398,693.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,695,600.43
PURCHASED SERVICES	300-399	0.00	3,439.83	0.00	0.00	116,567.25
MATERIALS & SUPPLIES	400-499	0.00	99,372.32	0.00	0.00	782,154.30
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	296.28
TOTAL AUXILIARY SERVICES		0.00	102,812.15	0.00	0.00	4,993,311.34
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,232,934.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	500,201.42
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	169,818.37
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	59,591.11
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	39,272.41
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	2,001,817.45
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	74,411.84
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	74,411.84

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-I-C-12

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6999-9	8995-0	8997-0	GOVERNMENTAL - GENERAL 9910-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	238,782.87
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	82,376.37
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	6,466.26
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	8,600.22
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	336,225.72
TOTAL EXPENDITURES	1000-9899	0.00	102,812.15	0.00	0.00	60,060,033.46
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	230,600.55
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	764.28	432,980.02
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	873,999.40
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	764.28	(210,418.83)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	764.28	(210,418.83)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	5,826.87	20,207.47	764.28	5,338,509.85
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	6,565,559.47
ENDING FUND BALANCE - SEP 30	(NET)	0.00	5,826.87	20,207.47	764.28	11,904,069.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-II-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	2226-0	GOVERNMENTAL - SPECIAL REVENUE					3310-0	3313-0
			3210-0	3220-0	3280-0				
	-----	-----	-----	-----	-----	-----	-----	-----	
REVENUES:	1000-8999								
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FEDERAL REVENUES	3000-5999	0.00	1,978,685.04	21,796.96	27,328.58	113,097.00	0.00	0.00	
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		0.00	1,978,685.04	21,796.96	27,328.58	113,097.00	0.00	0.00	
EXPENDITURES:	1000-9899								
INSTRUCTIONAL SERVICES	1000-1999								
PERSONAL SERVICES	010-199	0.00	1,237,809.08	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	652,435.36	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,241.84	89,837.38	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	1,890,244.44	0.00	1,241.84	89,837.38	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999								
PERSONAL SERVICES	010-199	0.00	23,117.04	0.00	20,574.50	58.70	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	13,459.42	0.00	4,138.20	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	2,345.33	0.00	6,625.61	10,148.35	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	739.43	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	180.00	0.00	0.00	6,290.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	39,841.22	0.00	31,338.31	16,497.05	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999								
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	25,492.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	25,492.00	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, 2011

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		2226-0	3210-0	3220-0	3280-0	3310-0	3313-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	327.19	15,752.16	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	26.12	5,816.80	0.00	0.00	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	353.31	21,568.96	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,978,685.04	21,796.96	32,580.15	113,097.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(5,251.57)	(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	(5,251.57)	(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, 2011

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4130-0	4136-0	4137-0	4137-1	4150-0	4160-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	394,741.05	32,351.80	0.00	53,377.95	51,738.56	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	25,659.00	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
TRANSFERS OUT	920-929	25,659.00	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	(NET)	(25,659.00)	25,659.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(25,659.00)	25,659.00	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, 2011

EXHIBIT A-I-II-C-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4236-1	4239-0	4239-1	4240-0	4240-1	4241-0
		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	14,434.00	0.00	30,002.12	0.00	819,131.56	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	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, 2011

EXHIBIT A-I-II-A-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4241-1	GOVERNMENTAL - SPECIAL REVENUE				4285-0	5101-0
	-----	-----	-----	-----	-----	-----	-----	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	
FEDERAL REVENUES	3000-5999	74,220.00	0.00	0.00	0.00	1,864,527.00	3,243,678.65	
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	1,214,146.27	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	80,272.87	
TOTAL REVENUES		74,220.00	0.00	0.00	0.00	1,864,527.00	4,538,097.79	
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	398,665.73	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	169,419.47	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	568,085.20	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	807,987.41	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	488,454.39	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	1,296,441.80	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, 2011

EXHIBIT A-I-II-A-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5101-9	5330-0	5990-0	7101-0	7101-9	8992-0
		GOVERNMENTAL - SPECIAL REVENUE					
		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	2,203,815.22	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	64,470.06
TOTAL REVENUES		0.00	0.00	0.00	2,203,815.22	0.00	64,470.06
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	95,040.14	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	570,744.86	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	27,514.05	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	693,299.05	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	387,437.01	0.00	52,937.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	258,870.77	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	137,609.45	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	783,917.23	0.00	52,937.38
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	142,322.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	72,718.96	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	41,892.80	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	256,934.65	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, 2011

EXHIBIT A-I-II-C-8

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		5101-9	5330-0	5990-0	7101-0	7101-9	8992-0
		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	125.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	514,097.30	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,307.13	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	518,529.43	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	2,368,915.70	0.00	84,284.07
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	618,797.01	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	423.14	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	372,547.86	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	246,672.29	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	246,672.29	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	81,571.81	0.00	(19,814.01)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	1,531,636.71	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	1,613,208.52	0.00	(19,814.01)

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	11,375,634.34
LOCAL REVENUES	6000-7999	3,417,961.49
OTHER REVENUES	8000-8999	144,742.93
TOTAL REVENUES		14,938,338.76
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	2,421,777.21
EMPLOYEE BENEFITS	200-299	1,345,945.52
PURCHASED SERVICES	300-399	150,336.15
MATERIALS & SUPPLIES	400-499	1,190,065.75
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	27,514.05
TOTAL INSTRUCTIONAL SERVICES		5,135,638.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	1,147,991.60
EMPLOYEE BENEFITS	200-299	425,826.66
PURCHASED SERVICES	300-399	623,226.62
MATERIALS & SUPPLIES	400-499	394,023.55
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	200,932.03
TOTAL INSTRUCTIONAL SUPPORT SERV		2,792,000.46
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	807,987.41
EMPLOYEE BENEFITS	200-299	488,454.39
PURCHASED SERVICES	300-399	142,322.89
MATERIALS & SUPPLIES	400-499	72,718.96
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	67,384.80
TOTAL OPERATION & MAINTENANCE		1,578,868.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	1,498,642.50
EMPLOYEE BENEFITS	200-299	1,090,622.19
PURCHASED SERVICES	300-399	228,447.69
MATERIALS & SUPPLIES	400-499	2,772,438.10
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	371,127.03
TOTAL AUXILIARY SERVICES		5,961,277.51
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	153,884.57
EMPLOYEE BENEFITS	200-299	51,346.17
PURCHASED SERVICES	300-399	54,324.86
MATERIALS & SUPPLIES	400-499	8,211.76
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	48,814.47
TOTAL GENERAL ADMIN SERVICES		316,581.83
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	21,835.59
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		21,835.59
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 - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	79,789.44
EMPLOYEE BENEFITS	200-299	40,932.99
PURCHASED SERVICES	300-399	4,559.75
MATERIALS & SUPPLIES	400-499	518,881.14
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	4,307.13
TOTAL OTHER EXPENDITURES		648,470.45
TOTAL EXPENDITURES	1000-9899	16,454,672.97
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	1,117,205.61
OTHER FINANCING SOURCES	9000-9997	972.14
	9910	
TRANSFERS OUT	920-929	398,206.86
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	719,970.89
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	719,970.89
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(796,363.32)
BEGINNING FUND BALANCE - OCT 1	0300-0399	3,706,528.36
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	2,910,165.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	1320-9	2120-0	2202-0	2205-0	2206-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	2,398,838.80	0.00	0.00	328,807.55
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	358,076.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	2,756,914.80	0.00	0.00	328,807.55
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	109,647.75
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	109,647.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	96,409.26	0.00	0.00	83,394.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,928.02	0.00	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	4,420.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	102,337.28	0.00	0.00	87,814.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	1320-9	2120-0	2202-0	2205-0	2206-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	325,918.08	0.00	0.00	328,807.55
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	2,430,996.72	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	42,193.10	0.00	3,421,833.19	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	42,193.10	0.00	5,852,829.91	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, 2011

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	529,093.00	0.00	37,822.20	3,294,561.55
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	358,076.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	529,093.00	0.00	37,822.20	3,652,637.55
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	109,647.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	109,647.75
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	403,684.26	583,487.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	5,928.02
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	4,420.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	403,684.26	593,835.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	2255-0	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	354,926.55
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	354,926.55
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	428,546.58	0.00	0.00	428,546.58
INTEREST	932-932	0.00	100,546.42	0.00	37,822.20	138,368.62
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	529,093.00	0.00	37,822.20	566,915.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		2210-0	2255-0	6001-0	9116-0	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	529,093.00	0.00	441,506.46	1,625,325.09
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(403,684.26)	2,027,312.46
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	1,023,407.40	4,487,433.69
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	619,723.14	6,514,746.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	7501-9	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
	-----	-----	-----	-----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	1,560,017.50	0.00	1,560,017.50
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,560,017.50	0.00	1,560,017.50
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	7,385.60	0.00	7,385.60
MATERIALS & SUPPLIES	400-499	143,457.40	0.00	143,457.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	87,070.75	0.00	87,070.75
TOTAL INSTRUCTIONAL SERVICES		237,913.75	0.00	237,913.75
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	109,323.37	0.00	109,323.37
MATERIALS & SUPPLIES	400-499	371,622.77	0.00	371,622.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	225,868.58	0.00	225,868.58
TOTAL INSTRUCTIONAL SUPPORT SERV		706,814.72	0.00	706,814.72
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	12,431.80	0.00	12,431.80
MATERIALS & SUPPLIES	400-499	4,937.79	0.00	4,937.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		17,369.59	0.00	17,369.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	7501-9	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	43,057.40	0.00	43,057.40
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		43,057.40	0.00	43,057.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	7501-9	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	292,274.95	0.00	292,274.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	84,001.14	0.00	84,001.14
TOTAL OTHER EXPENDITURES		376,276.09	0.00	376,276.09
TOTAL EXPENDITURES	1000-9899	1,381,431.55	0.00	1,381,431.55
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	45,919.77	0.00	45,919.77
OTHER FINANCING SOURCES	9000-9997	185.29	0.00	185.29
	9910			
TRANSFERS OUT	920-929	121,519.67	0.00	121,519.67
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	(75,414.61)	0.00	(75,414.61)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(75,414.61)	0.00	(75,414.61)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	103,171.34	0.00	103,171.34
BEGINNING FUND BALANCE - OCT 1	0300-0399	675,721.10	0.00	675,721.10
ENDING FUND BALANCE - SEP 30	(NET)	778,892.44	0.00	778,892.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0001	0004	0005	0010	0029
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,755,320.81	2,826,399.10	14,312.70
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,090,450.06	1,128,108.44	14,131.30
PURCHASED SERVICES	300-399	0.00	100,581.25	0.00	0.00	0.00	1,757.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,015.43	2,554.53
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	100,581.25	0.00	3,845,770.87	3,957,522.97	32,755.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	508,028.79	665,974.25	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	200,177.51	258,281.52	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,369.33	7,552.33	424.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,000.00	1,897.34	1,125.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	712,575.63	933,705.44	1,549.58
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	290.00	2,015.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	23.14	160.83	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	113,573.20	197,645.69	213.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	13,638.62	23,776.22	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	127,524.96	223,598.26	213.93

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		0000 -----	0001 -----	0004 -----	0005 -----	0010 -----	0029 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	99,498.68	7,078.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	41,151.45	1,379.30	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	1,010.99	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	140,650.13	9,468.29	0.00
TOTAL EXPENDITURES	1000-9899	0.00	100,581.25	0.00	5,077,043.38	5,716,102.82	34,968.23
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	24,354.56	31,197.28	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	100,581.25	0.00	5,101,397.94	5,747,300.10	34,968.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135	0140
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	1,543,460.41	1,170,988.22	1,351,664.06	1,700,069.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	612,471.45	458,968.34	510,836.71	664,308.52
PURCHASED SERVICES	300-399	0.00	231,316.00	0.00	1,067.40	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,134.78	6,011.92	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	231,316.00	2,155,931.86	1,633,158.74	1,868,512.69	2,364,377.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	426,536.57	364,347.50	321,989.90	464,694.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	171,358.43	144,278.64	126,144.07	185,259.08
PURCHASED SERVICES	300-399	0.00	0.00	3,786.10	8,723.70	8,044.08	4,732.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
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	602,681.10	518,349.84	457,178.05	655,685.74
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	406.00	5,528.30	0.00	250.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	460.14	424.39	0.00	19.96
PURCHASED SERVICES	300-399	0.00	0.00	87,704.08	151,269.14	190,713.63	135,629.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	9,453.52	16,059.61	15,267.90	22,430.55
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	98,023.74	173,281.44	205,981.53	158,330.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0070	0075	0125	0130	0135	0140
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	8,612.00	3,785.00	356.25	2,599.42
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,714.30	603.06	71.78	497.40
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	730.00	716.94	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,318.67	0.00	0.00	395.46
TOTAL OTHER EXPENDITURES		0.00	0.00	11,644.97	5,118.06	1,144.97	3,492.28
TOTAL EXPENDITURES	1000-9899	0.00	231,316.00	3,018,683.86	2,489,015.89	2,745,513.26	3,352,223.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	15,434.62	25,383.56	36,461.84	23,140.14
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	231,316.00	3,034,118.48	2,514,399.45	2,781,975.10	3,375,363.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0150	0160	0165	0175	0180	0200
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,553,349.60	1,403,984.17	827,101.62	1,993,847.11	1,385,938.29	1,666,126.34
EMPLOYEE BENEFITS	200-299	658,645.87	563,361.99	353,148.59	826,489.34	522,687.35	662,917.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,500.27	1,881.76	0.00	0.00	4,184.84	2,267.64
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		2,224,495.74	1,969,227.92	1,180,250.21	2,820,336.45	1,912,810.48	2,331,311.86
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	375,163.24	436,340.16	285,199.36	397,531.84	424,364.17	403,927.43
EMPLOYEE BENEFITS	200-299	154,805.49	176,672.64	117,635.66	164,674.33	166,610.29	161,665.92
PURCHASED SERVICES	300-399	3,369.33	4,028.55	3,365.86	3,369.33	7,031.09	5,099.29
MATERIALS & SUPPLIES	400-499	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,200.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	750.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		534,338.06	618,041.35	407,950.88	566,575.50	599,005.55	572,892.91
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,087.95	0.00	2,846.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	180.05	0.00	572.33
PURCHASED SERVICES	300-399	86,779.57	121,833.53	51,107.32	73,639.24	95,219.88	191,916.02
MATERIALS & SUPPLIES	400-499	15,283.39	16,543.17	6,127.91	7,447.39	18,933.99	15,463.64
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		102,062.96	138,376.70	57,235.23	83,354.63	114,153.87	210,798.93

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		0150 -----	0160 -----	0165 -----	0175 -----	0180 -----	0200 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	8,957.44	2,272.00	0.00	87,634.40	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,744.40	371.97	0.00	31,503.72	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34.66	730.00	0.00	0.00	730.00	2,513.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,371.05	0.00	0.00	2,791.36	0.00	0.00
TOTAL OTHER EXPENDITURES		12,107.55	3,373.97	0.00	121,929.48	730.00	2,513.67
TOTAL EXPENDITURES	1000-9899	2,969,327.17	2,884,149.41	1,721,074.85	3,691,624.09	2,799,236.97	3,257,504.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	27,991.65	37,357.02	9,462.96	18,902.37	30,257.22	20,416.44
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 27,991.65	0.00 37,357.02	0.00 9,462.96	0.00 18,902.37	0.00 30,257.22	0.00 20,416.44
TOTAL EXPEND & OTHER FUND USES	(NET)	2,997,318.82	2,921,506.43	1,730,537.81	3,710,526.46	2,829,494.19	3,277,920.96

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0205	0210	0215	0220	6010	8100
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,724,855.68	1,081,823.77	1,664,224.73	1,156,493.28	9,050.00	0.00
EMPLOYEE BENEFITS	200-299	711,086.80	408,788.87	662,208.50	470,534.27	1,806.46	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	21.09	4,144.20	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,804.32	0.00	0.00	4,392.43	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,435,942.48	1,492,416.96	2,326,433.23	1,627,048.64	19,393.09	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	401,982.24	350,541.38	547,222.29	306,020.55	201,444.57	0.00
EMPLOYEE BENEFITS	200-299	167,830.89	139,739.07	207,440.95	123,461.46	74,408.33	0.00
PURCHASED SERVICES	300-399	3,369.33	4,250.05	3,948.89	3,804.23	6,847.45	53,496.00
MATERIALS & SUPPLIES	400-499	1,000.00	540.00	1,000.00	1,252.47	540.00	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	1,175.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		574,182.46	495,070.50	759,612.13	434,538.71	284,415.35	53,496.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	5,444.00	525.63	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	763.43	37.16	0.00	0.00	0.00
PURCHASED SERVICES	300-399	93,470.85	93,598.93	102,684.78	102,489.11	88,280.67	0.00
MATERIALS & SUPPLIES	400-499	26,016.07	8,371.25	9,615.59	7,220.77	19,246.59	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		119,486.92	108,177.61	112,863.16	109,709.88	107,527.26	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, 2011

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL						
		0205 -----	0210 -----	0215 -----	0220 -----	6010 -----	8100 -----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	8,585.36	0.00	9,404.32	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	1,657.75	0.00	1,681.24	0.00	0.00	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	1,308.05	0.00	1,415.63	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		11,551.16	0.00	12,501.19	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	3,335,451.07	2,274,496.28	3,351,448.21	2,291,979.14	412,704.20	53,496.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	17,265.75	52,517.07	16,753.39	10,003.93	4,350.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,352,716.82	2,327,013.35	3,368,201.60	2,301,983.07	417,054.20	53,496.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8110	8210	8220	8230	8310	8320
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	82,075.85	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,847.81	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	27,156.61	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	318,770.77	0.00	0.00	0.00	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		451,851.04	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	289,635.06	114,174.53	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	103,025.24	39,814.17	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	443,849.02	30,151.21	16,318.15	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	103,270.20	4,229.72	5,469.97	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	9,050.00	1,705.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	948,829.52	190,074.63	21,788.12	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	71,184.00	967,436.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	23,214.81	400,937.16
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	198,775.28	325,863.64
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	13,995.83	250,716.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	72,587.88
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	435.00	500.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	307,604.92	2,018,041.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	GOVERNMENTAL - GENERAL			8310	8320
-----	-----	-----	-----	-----	-----	-----	-----
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	451,851.04	948,829.52	190,074.63	21,788.12	307,604.92	2,018,041.67
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	451,851.04	948,829.52	190,074.63	21,788.12	307,604.92	2,018,041.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8330	8340	8350	8390	8410	8610
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	6,451.12	11,579.07	9,164.45	895.17	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	48,132.72	77,688.58	0.00	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	25.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,451.12	59,711.79	86,853.03	920.17	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, 2011

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8330	8340	8350	8390	8410	8610
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,451.12	59,711.79	86,853.03	920.17	2,083,738.41	69,700.28
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						
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)	6,451.12	59,711.79	86,853.03	920.17	2,083,738.41	69,700.28

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8620	8630	8640	8650	8690	9200
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,030,932.58	525,898.15	59,220.03	172,771.36	143,295.05	74,411.84
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)	1,030,932.58	525,898.15	59,220.03	172,771.36	143,295.05	74,411.84

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-A-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9500	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	25,911,085.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	10,344,798.55
PURCHASED SERVICES	300-399	0.00	0.00	366,043.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	359,518.69
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	36,981,446.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	7,285,118.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,883,283.69
PURCHASED SERVICES	300-399	0.00	0.00	628,929.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	132,525.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	12,680.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	10,942,537.05
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	1,058,014.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	426,793.40
PURCHASED SERVICES	300-399	0.00	0.00	2,530,497.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	641,429.70
CAPITAL OUTLAY	500-599	0.00	0.00	72,587.88
OTHER OBJECTS	600-977	0.00	0.00	960.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	4,730,283.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-B-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9500	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----		-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	2,398,693.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,695,600.43
PURCHASED SERVICES	300-399	0.00	0.00	116,567.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	782,154.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	296.28
TOTAL AUXILIARY SERVICES		0.00	0.00	4,993,311.34
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,232,934.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	500,201.42
PURCHASED SERVICES	300-399	0.00	0.00	169,818.37
MATERIALS & SUPPLIES	400-499	0.00	0.00	59,591.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	39,272.41
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	2,001,817.45
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	74,411.84
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	74,411.84

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-I-C-8

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	9500 -----	9700 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	238,782.87
EMPLOYEE BENEFITS	200-299	0.00	0.00	82,376.37
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,466.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	8,600.22
TOTAL OTHER EXPENDITURES		0.00	0.00	336,225.72
TOTAL EXPENDITURES	1000-9899	0.00	0.00	60,060,033.46
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	472,749.60	873,999.40
OTHER FUND USES	9900-9999	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	472,749.60	873,999.40
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	472,749.60	60,934,032.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0029	0075	0125
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	227,367.93	105,425.84	0.00	0.00	129,251.09
EMPLOYEE BENEFITS	200-299	0.00	134,673.38	81,928.93	0.00	0.00	77,526.59
PURCHASED SERVICES	300-399	0.00	12,993.50	14,595.46	0.00	0.00	13,346.67
MATERIALS & SUPPLIES	400-499	0.00	97,526.72	81,674.79	0.00	0.00	82,338.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,654.80	1,441.50	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	475,216.33	285,066.52	0.00	0.00	302,463.28
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	57,491.32	6,420.69	68,480.04	0.00	60,100.00
EMPLOYEE BENEFITS	200-299	0.00	20,214.35	1,804.79	22,604.32	0.00	20,647.16
PURCHASED SERVICES	300-399	0.00	12,643.25	71,385.81	0.00	0.00	7,641.53
MATERIALS & SUPPLIES	400-499	0.00	25,903.03	15,129.28	0.00	0.00	16,576.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,805.00	17,302.32	0.00	0.00	4,918.40
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	129,056.95	112,042.89	91,084.36	0.00	109,883.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	48,266.53	56,126.04	0.00	0.00	40,666.05
EMPLOYEE BENEFITS	200-299	0.00	35,639.84	37,764.78	0.00	0.00	27,131.74
PURCHASED SERVICES	300-399	0.00	6,614.84	24,151.82	0.00	0.00	2,732.90
MATERIALS & SUPPLIES	400-499	0.00	3,088.93	11,826.37	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,720.80	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	93,610.14	134,589.81	0.00	0.00	70,530.69

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0000 -----	0005 -----	0010 -----	0029 -----	0075 -----	0125 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	12,198.65	0.00	0.00	0.00	1,200.00
EMPLOYEE BENEFITS	200-299	0.00	6,875.63	0.00	0.00	0.00	241.06
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	93,042.29	44,539.43	0.00	0.00	29,306.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,006.32	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	113,122.89	44,539.43	0.00	0.00	30,747.96
TOTAL EXPENDITURES	1000-9899	0.00	1,352,506.09	1,175,947.88	91,084.36	0.00	932,319.40
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	25,659.00	98,375.93	55,928.88	0.00	0.00	10,116.81
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 25,659.00	0.00 98,375.93	0.00 55,928.88	0.00 0.00	0.00 0.00	0.00 10,116.81
TOTAL EXPEND, & OTHER FUND USES	(NET)	25,659.00	1,450,882.02	1,231,876.76	91,084.36	0.00	942,436.21

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	161,394.20	129,929.89	127,710.60	181,795.94	298,575.29	105,277.93
EMPLOYEE BENEFITS	200-299	84,642.30	63,506.98	78,549.01	123,431.43	157,065.86	39,811.20
PURCHASED SERVICES	300-399	9,472.27	20,871.76	5,162.64	39,495.18	2,883.01	477.00
MATERIALS & SUPPLIES	400-499	55,722.86	68,239.13	79,424.69	156,599.50	76,142.27	11,062.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	5,757.18	2,470.60	1,016.50	0.00	514.60	504.00
TOTAL INSTRUCTIONAL SERVICES		316,988.81	285,018.36	291,863.44	501,322.05	535,181.03	157,132.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	270.00	25,104.08	59,979.57	69,128.41	565.00	266.42
EMPLOYEE BENEFITS	200-299	21.55	13,815.52	20,628.29	21,935.37	45.08	21.25
PURCHASED SERVICES	300-399	19,321.05	29,180.14	13,921.90	20,899.89	37,619.09	2,995.82
MATERIALS & SUPPLIES	400-499	5,988.97	9,363.56	28,413.08	16,007.46	6,947.29	5,698.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,936.26	14,799.69	3,154.03	10,617.99	12,149.46	2,585.28
TOTAL INSTRUCTIONAL SUPPORT SERVICES		32,537.83	92,262.99	126,096.87	138,589.12	57,325.92	11,567.15
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	52,008.68	49,898.12	39,223.18	41,533.87	45,246.84	33,922.17
EMPLOYEE BENEFITS	200-299	27,602.54	28,466.96	24,585.31	26,260.19	27,686.77	19,550.89
PURCHASED SERVICES	300-399	9,588.92	17,649.04	2,660.00	3,919.82	14,344.38	2,565.18
MATERIALS & SUPPLIES	400-499	879.60	9,098.71	4,792.37	4,738.99	8,054.73	361.93
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	10,847.00	25,492.00	0.00
TOTAL OPERATION & MAINTENANCE		90,079.74	105,112.83	71,260.86	87,299.87	120,824.72	56,400.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0130 -----	0135 -----	0140 -----	0150 -----	0160 -----	0165 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	4,967.81	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	996.18	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,479.92	21,660.46	36,302.87	52,943.37	9,943.42	7,190.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	332.52	0.00	0.00	0.00	1,519.41
TOTAL OTHER EXPENDITURES		15,479.92	21,992.98	42,266.86	52,943.37	9,943.42	8,709.67
TOTAL EXPENDITURES	1000-9899	789,407.59	783,885.21	913,553.44	1,168,367.21	1,019,078.33	472,318.64
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	10,142.87	9,204.61	13,579.07	4,358.07	19,976.71	6,205.57
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)	10,142.87	9,204.61	13,579.07	4,358.07	19,976.71	6,205.57
TOTAL EXPEND, & OTHER FUND USES	(NET)	799,550.46	793,089.82	927,132.51	1,172,725.28	1,039,055.04	478,524.21

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	176,209.16	184,654.98	105,510.88	195,030.96	136,899.03	112,967.47
EMPLOYEE BENEFITS	200-299	97,374.97	88,583.49	47,882.25	114,380.45	62,870.10	68,899.65
PURCHASED SERVICES	300-399	12,569.89	2,868.04	500.00	5,759.17	0.00	9,341.56
MATERIALS & SUPPLIES	400-499	80,519.53	21,037.09	45,874.40	73,088.60	57,846.74	26,503.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,911.87	0.00	1,178.00	80.00	8,985.00
TOTAL INSTRUCTIONAL SERVICES		366,673.55	300,055.47	199,767.53	389,437.18	257,695.87	226,696.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	31,040.00	8,440.42	31,709.50	62,719.06	510.00	67,953.20
EMPLOYEE BENEFITS	200-299	10,491.10	4,645.32	11,037.01	22,443.32	40.69	22,841.15
PURCHASED SERVICES	300-399	17,275.39	36,320.13	56,845.85	20,330.59	71,987.29	24,087.17
MATERIALS & SUPPLIES	400-499	26,082.03	41,598.95	12,447.59	17,807.84	20,753.39	32,842.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,521.65	14,679.97	18,020.30	7,379.72	15,542.74	3,315.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		93,410.17	105,684.79	130,060.25	130,680.53	108,834.11	151,039.24
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	36,677.33	43,783.08	47,929.92	44,224.40	47,061.99	45,197.83
EMPLOYEE BENEFITS	200-299	22,850.07	26,779.90	26,969.45	26,717.43	31,011.59	30,045.20
PURCHASED SERVICES	300-399	2,940.00	10,861.60	16,111.33	4,841.33	8,916.72	7,651.15
MATERIALS & SUPPLIES	400-499	1,896.70	4,759.42	9,537.37	1,313.89	11,601.71	403.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	9,900.00	0.00	0.00	0.00	16,425.00	0.00
TOTAL OPERATION & MAINTENANCE		74,264.10	86,184.00	100,548.07	77,097.05	115,017.01	83,298.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0175 -----	0180 -----	0200 -----	0205 -----	0210 -----	0215 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	53,102.98	0.00	0.00	8,320.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,189.09	0.00	0.00	1,631.03	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	125.00	4,434.75	0.00	0.00
MATERIALS & SUPPLIES	400-499	45,235.02	22,708.99	12,749.75	40,560.27	29,046.05	30,347.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,308.88	0.00	0.00	0.00	140.00
TOTAL OTHER EXPENDITURES		129,527.09	24,017.87	12,874.75	54,946.05	29,046.05	30,487.81
TOTAL EXPENDITURES	1000-9899	1,177,530.07	840,981.88	778,868.94	1,099,262.92	790,681.16	812,251.29
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	20,502.66	20,486.05	23,660.54	5,932.66	36,169.35	30,158.81
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 20,502.66	0.00 20,486.05	0.00 23,660.54	0.00 5,932.66	0.00 36,169.35	0.00 30,158.81
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,198,032.73	861,467.93	802,529.48	1,105,195.58	826,850.51	842,410.10

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0220	6010	8110	8210	8220	8310
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	30,574.54	0.00	13,201.48	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,765.37	0.00	1,053.56	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,414.94	76,048.89	88,001.27	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		66,754.85	76,048.89	102,256.31	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	24,025.80	58.70	0.00	353,147.01	220,582.38	0.00
EMPLOYEE BENEFITS	200-299	13,628.80	0.00	0.00	151,230.30	67,731.29	0.00
PURCHASED SERVICES	300-399	17,801.44	31,886.55	0.00	49,063.36	82,020.37	0.00
MATERIALS & SUPPLIES	400-499	9,878.15	4,655.86	3,140.60	90,206.56	4,582.78	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,484.87	15,024.10	0.00	4,167.00	22,528.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		71,819.06	51,625.21	3,140.60	647,814.23	397,444.82	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	34,713.38	22,610.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	22,085.06	13,408.01	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,721.46	2,052.40	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	173.33	190.95	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		61,693.23	38,261.40	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, 2011

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0220	GOVERNMENTAL - SPECIAL REVENUE			8220	8310
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,647.09	15,177.24	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		12,647.09	15,177.24	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	493,502.10	188,819.11	105,396.91	647,814.23	397,444.82	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	2,158.37	5,590.90	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 2,158.37	0.00 5,590.90	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	495,660.47	194,410.01	105,396.91	647,814.23	397,444.82	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, 2011

EXHIBIT A-II-II-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8320	8410	8420	8620	8630	8640
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	78,897.96	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	33,898.66	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		112,796.62	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, 2011

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8320	8410	8420	8620	8630	8640
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	112,796.62	0.00	0.00	208,032.86	16,037.14	8,391.82
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						
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)	112,796.62	0.00	0.00	208,032.86	16,037.14	8,391.82

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	8650	8690	9700	(Memo Only)
-----		-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,421,777.21
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,345,945.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	150,336.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,190,065.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	27,514.05
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	5,135,638.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,147,991.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	425,826.66
PURCHASED SERVICES	300-399	0.00	0.00	0.00	623,226.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	394,023.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	200,932.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	2,792,000.46
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	807,987.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	488,454.39
PURCHASED SERVICES	300-399	0.00	0.00	0.00	142,322.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	72,718.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	67,384.80
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	1,578,868.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	9700	(Memo Only)
-----		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,498,642.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,090,622.19
PURCHASED SERVICES	300-399	0.00	0.00	0.00	228,447.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,772,438.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	371,127.03
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,961,277.51
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	153,884.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	51,346.17
PURCHASED SERVICES	300-399	31,346.69	0.00	0.00	54,324.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	8,211.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	47,046.26	0.00	48,814.47
TOTAL GENERAL ADMINISTRATIVE SERVICES		31,346.69	47,046.26	0.00	316,581.83
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	21,835.59
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	21,835.59
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-II-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	79,789.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	40,932.99
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,559.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	518,881.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,307.13
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	648,470.45
TOTAL EXPENDITURES	1000-9899	31,346.69	47,046.26	0.00	16,454,672.97
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	398,206.86
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	31,346.69	47,046.26	0.00	16,852,879.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0004	0005	0010	0029
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,982,688.74	2,931,824.94	14,312.70
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,225,123.44	1,210,037.37	14,131.30
PURCHASED SERVICES	300-399	0.00	100,581.25	0.00	12,993.50	14,595.46	1,757.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	113,127.28	112,735.43	2,554.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,745.30	2,311.55	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	100,581.25	0.00	4,338,678.26	4,271,504.75	32,755.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	565,520.11	672,394.94	68,480.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	220,391.86	260,086.31	22,604.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	16,057.58	91,076.51	424.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	31,788.93	49,498.69	1,125.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	30,217.75	29,855.97	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	863,976.23	1,102,912.42	92,633.94
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	48,556.53	58,141.56	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	35,662.98	37,925.61	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	120,188.04	394,200.89	213.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	16,727.55	35,894.94	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	4,720.80	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	221,135.10	530,883.80	213.93

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				0010	0029
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	111,697.33	7,078.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	48,027.08	1,379.30	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	93,924.84	88,446.79	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,563.76	12,152.11	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	256,213.01	109,056.20	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	100,581.25	0.00	6,474,636.54	7,207,746.74	126,052.59	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	25,659.00	0.00	0.00	123,484.44	103,558.20	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)	25,659.00	100,581.25	0.00	6,598,120.98	7,311,304.94	126,052.59	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-2

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135	0140
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	1,672,711.50	1,332,382.42	1,481,593.95	1,827,779.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	689,998.04	543,610.64	574,343.69	742,857.53
PURCHASED SERVICES	300-399	0.00	231,316.00	13,346.67	12,789.87	20,871.76	5,162.64
MATERIALS & SUPPLIES	400-499	0.00	0.00	96,716.05	88,893.97	117,620.68	84,204.23
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	12,092.37	16,767.93	4,727.24	14,628.75
TOTAL INSTRUCTIONAL SERVICES		0.00	231,316.00	2,484,864.63	1,994,444.83	2,199,157.32	2,674,633.13
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	486,636.57	364,617.50	347,093.98	524,674.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	192,005.59	144,300.19	139,959.59	205,887.37
PURCHASED SERVICES	300-399	0.00	0.00	11,427.63	41,930.71	46,995.39	18,654.04
MATERIALS & SUPPLIES	400-499	0.00	0.00	28,348.52	48,831.58	47,418.63	33,276.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	4,918.40	17,177.81	35,835.94	3,619.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	723,336.71	616,857.79	617,303.53	786,110.60
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	41,072.05	57,536.98	49,898.12	39,473.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,591.88	28,026.93	28,466.96	24,605.27
PURCHASED SERVICES	300-399	0.00	0.00	90,436.98	196,441.58	243,013.68	138,289.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	9,453.52	16,939.21	24,621.07	27,222.92
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	0.00	168,554.43	298,944.70	345,999.83	229,590.91

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0070	GOVERNMENTAL - CAPITAL PROJECTS				0135	0140
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	9,812.00	3,785.00	356.25	7,567.23	
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,955.36	603.06	71.78	1,493.58	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	30,453.62	36,974.11	67,493.74	41,540.67	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	2,777.57	3,185.60	15,964.94	395.46	
TOTAL OTHER EXPENDITURES		0.00	0.00	44,998.55	44,547.77	83,886.71	50,996.94	
TOTAL EXPENDITURES	1000-9899	0.00	231,316.00	3,994,178.21	3,525,455.67	3,792,084.08	4,296,879.44	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	28,824.52	37,876.38	52,478.12	38,292.62	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	231,316.00	4,023,002.73	3,563,332.05	3,844,562.20	4,335,172.06	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-3

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180	0200
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,735,145.54	1,702,559.46	932,379.55	2,170,056.27	1,570,593.27	1,771,637.22
EMPLOYEE BENEFITS	200-299	782,077.30	720,427.85	392,959.79	923,864.31	611,270.84	710,800.13
PURCHASED SERVICES	300-399	39,495.18	2,883.01	477.00	12,569.89	2,868.04	800.40
MATERIALS & SUPPLIES	400-499	171,654.94	106,445.11	17,805.64	85,388.58	26,011.82	55,104.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,105.00	514.60	8,949.00	4,057.50	3,091.87	445.60
TOTAL INSTRUCTIONAL SERVICES		2,738,477.96	2,532,830.03	1,352,570.98	3,195,936.55	2,213,835.84	2,538,788.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	444,291.65	436,905.16	285,465.78	428,571.84	432,804.59	435,636.93
EMPLOYEE BENEFITS	200-299	176,740.86	176,717.72	117,656.91	175,165.43	171,255.61	172,702.93
PURCHASED SERVICES	300-399	24,269.22	58,322.71	7,778.35	21,164.72	61,214.01	73,993.70
MATERIALS & SUPPLIES	400-499	21,520.61	55,519.51	7,003.28	36,828.01	91,344.04	37,590.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,447.99	29,176.86	39,584.03	8,521.65	34,652.99	32,068.09
TOTAL INSTRUCTIONAL SUPPORT SERVICES		678,270.33	756,641.96	457,488.35	670,251.65	791,271.24	751,992.63
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,533.87	45,246.84	33,922.17	38,765.28	43,783.08	50,776.86
EMPLOYEE BENEFITS	200-299	26,260.19	27,686.77	19,550.89	23,030.12	26,779.90	27,541.78
PURCHASED SERVICES	300-399	90,699.39	200,775.89	106,075.48	76,654.24	260,902.94	208,102.35
MATERIALS & SUPPLIES	400-499	25,699.02	25,858.48	6,489.84	9,344.09	26,951.85	25,001.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	10,847.00	25,492.00	0.00	9,900.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		195,039.47	325,059.98	166,038.38	157,693.73	358,417.77	311,422.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0150	GOVERNMENTAL - CAPITAL PROJECTS			0180	0200
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	8,957.44	2,272.00	0.00	140,737.38	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,744.40	371.97	0.00	62,692.81	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	125.00
MATERIALS & SUPPLIES	400-499	54,499.53	37,558.46	11,752.64	47,447.52	58,619.82	28,295.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	5,038.77	9,412.63	7,907.20	5,121.75	5,191.86	1,605.33
TOTAL OTHER EXPENDITURES		70,240.14	49,615.06	19,659.84	255,999.46	63,811.68	30,026.19
TOTAL EXPENDITURES	1000-9899	4,170,240.12	4,115,859.74	2,311,275.80	4,893,971.94	4,128,403.62	4,110,150.26
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	39,345.84	61,431.88	17,575.72	42,095.74	63,289.39	48,569.13
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 39,345.84	0.00 61,431.88	0.00 17,575.72	0.00 42,095.74	0.00 63,289.39	0.00 48,569.13
TOTAL EXPEND & OTHER FUND USES	(NET)	4,209,585.96	4,177,291.62	2,328,851.52	4,936,067.68	4,191,693.01	4,158,719.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0205	GOVERNMENTAL - CAPITAL PROJECTS				6010	8100
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REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,919,886.64	1,218,722.80	1,777,192.20	1,187,067.82	9,050.00	0.00	
EMPLOYEE BENEFITS	200-299	825,467.25	471,658.97	731,108.15	494,299.64	1,806.46	0.00	
PURCHASED SERVICES	300-399	5,759.17	4,835.00	9,341.56	21.09	4,144.20	0.00	
MATERIALS & SUPPLIES	400-499	77,223.69	76,267.64	34,708.36	26,152.85	103,301.95	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	14,056.59	164.00	8,985.00	8,418.50	524.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		2,842,393.34	1,771,648.41	2,561,335.27	1,715,959.90	118,826.61	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	464,701.30	351,051.38	615,175.49	330,046.35	201,503.27	0.00	
EMPLOYEE BENEFITS	200-299	190,274.21	139,779.76	230,282.10	137,090.26	74,408.33	0.00	
PURCHASED SERVICES	300-399	23,754.92	97,722.58	30,273.57	21,901.32	39,620.38	53,496.00	
MATERIALS & SUPPLIES	400-499	23,856.74	102,489.83	45,884.37	18,249.04	6,697.63	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	7,629.72	72,554.74	3,693.25	19,270.29	21,806.10	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		710,216.89	763,598.29	925,308.78	526,557.26	344,035.71	53,496.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	44,224.40	52,505.99	45,723.46	34,713.38	22,610.04	0.00	
EMPLOYEE BENEFITS	200-299	26,717.43	31,775.02	30,082.36	22,085.06	13,408.01	0.00	
PURCHASED SERVICES	300-399	168,238.55	109,946.30	110,510.93	107,210.57	90,333.07	0.00	
MATERIALS & SUPPLIES	400-499	27,329.96	20,096.30	10,019.55	7,394.10	19,437.54	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	16,425.00	0.00	0.00	4,420.00	0.00	
TOTAL OPERATION & MAINTENANCE		266,510.34	230,748.61	196,336.30	171,403.11	150,208.66	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, 2011

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-II-IV-C-4	
		0205	0210	0215	0220	6010	8100
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	16,905.36	0.00	9,404.32	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,288.78	0.00	1,681.24	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,434.75	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	46,544.48	90,649.95	45,452.66	19,297.57	18,670.09	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,265.16	7,188.00	9,110.63	3,894.82	1,132.90	0.00
TOTAL OTHER EXPENDITURES		75,438.53	97,837.95	65,648.85	23,192.39	19,802.99	0.00
TOTAL EXPENDITURES	1000-9899	4,539,999.54	3,328,422.99	4,209,396.84	2,838,768.84	675,453.58	53,496.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	25,293.53	143,313.05	47,249.95	12,551.55	10,087.27	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,565,293.07	3,471,736.04	4,256,646.79	2,851,320.39	685,540.85	53,496.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8110	8210	8220	8230	8310	8320
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	95,277.33	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,901.37	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	27,156.61	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	406,772.04	0.00	0.00	0.00	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		554,107.35	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	642,782.07	334,756.91	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	254,255.54	107,545.46	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	492,912.38	112,171.58	16,318.15	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,140.60	193,476.76	8,812.50	5,469.97	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	13,217.00	24,233.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		3,140.60	1,596,643.75	587,519.45	21,788.12	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	71,184.00	1,046,334.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	23,214.81	434,835.82
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	198,775.28	329,640.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	13,995.83	250,716.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	72,587.88
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	435.00	500.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	307,604.92	2,134,615.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8110	8210	8220	8230	8310	8320
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	557,247.95	1,596,643.75	587,519.45	21,788.12	307,604.92	2,134,615.31
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)	557,247.95	1,596,643.75	587,519.45	21,788.12	307,604.92	2,134,615.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8330	8340	8350	8390	8410	8420
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,451.12	11,579.07	9,164.45	895.17	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	48,132.72	77,688.58	0.00	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	25.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,451.12	59,711.79	86,853.03	920.17	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, 2011

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8330	8340	8350	8390	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,451.12	59,711.79	86,853.03	920.17	2,083,738.41	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	6,451.12	59,711.79	86,853.03	920.17	2,083,738.41	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, 2011

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		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	69,700.28	1,238,965.44	541,935.29	67,611.85	204,118.05	190,341.31
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)	69,700.28	1,238,965.44	541,935.29	67,611.85	204,118.05	190,341.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-A-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS		(Memo Only)
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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	28,332,862.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,690,744.07
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	523,765.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,802,689.59
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	114,584.80
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	42,464,646.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	8,433,109.95
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,309,110.35
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,361,479.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	898,171.48
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	439,480.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	14,441,352.23
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,866,002.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	915,247.79
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,268,740.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	725,014.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	72,587.88
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	72,764.80
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	6,920,357.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-B-8

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	9100	9200	9500	9700	(Memo Only)
AUXILIARY SERVICES		4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	3,897,335.58
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,786,222.62
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	388,072.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,554,592.40
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	371,423.31
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	10,997,646.25
GENERAL ADMINISTRATIVE SERVICES		6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,386,818.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	551,547.59
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	224,143.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	67,802.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	88,086.88
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	2,318,399.28
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	376,762.14
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	376,762.14
DEBT SERVICE		8000-8999				
PRINCIPAL	931-931	0.00	502,958.42	0.00	0.00	502,958.42
INTEREST	932-932	0.00	138,368.62	0.00	0.00	138,368.62
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	641,327.04	0.00	0.00	641,327.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-IV-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS		(Memo Only)
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	318,572.31
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	123,309.36
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,559.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	817,622.35
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	96,908.49
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	1,360,972.26
TOTAL EXPENDITURES	1000-9899	0.00	641,327.04	0.00	0.00	79,521,463.07
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	472,749.60	1,393,725.93
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)	0.00	641,327.04	0.00	472,749.60	80,915,189.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0005	0010	0125	0130	0135	0140
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,250.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,600.56	19,605.21	3,906.12	15,596.33	19,090.17	4,779.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,090.50	870.05	12,092.37	11,010.75	2,256.64	13,612.25
TOTAL INSTRUCTIONAL SERVICES		17,691.06	20,475.26	15,998.49	28,857.28	21,346.81	18,391.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	45.00	12,138.37	0.00	13,885.96	9,771.17	0.00
MATERIALS & SUPPLIES	400-499	4,885.90	32,472.07	10,772.24	41,842.61	37,055.07	3,862.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,412.75	12,553.65	0.00	10,241.55	21,036.25	465.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		22,343.65	57,164.09	10,772.24	65,970.12	67,862.49	4,327.99
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	500.00	0.00	0.00	7,651.01	0.00
MATERIALS & SUPPLIES	400-499	0.00	40.97	0.00	0.00	254.46	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	540.97	0.00	0.00	7,905.47	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, 2011

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0005	FIDUCIARY - EXPENDABLE TRUST				0135	0140
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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	882.55	42,896.37	1,146.72	20,764.19	45,116.34	5,237.80	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	1,557.44	12,152.11	1,458.90	3,185.60	15,632.42	0.00	
TOTAL OTHER EXPENDITURES		2,439.99	55,048.48	2,605.62	23,949.79	60,748.76	5,237.80	
TOTAL EXPENDITURES	1000-9899	45,087.07	135,101.28	32,703.95	122,838.33	161,406.15	31,102.85	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	753.95	16,432.04	3,273.09	2,349.95	6,811.67	1,573.41	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	753.95	16,432.04	3,273.09	2,349.95	6,811.67	1,573.41	
TOTAL EXPEND & OTHER FUND USES	(NET)	45,841.02	151,533.32	35,977.04	125,188.28	168,217.82	32,676.26	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0150	0160	0165	0175	0180	0200
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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	0.00	0.00	0.00	0.00	0.00	300.40
MATERIALS & SUPPLIES	400-499	2,555.17	13,554.08	6,743.52	4,869.05	789.89	6,962.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,105.00	0.00	8,445.00	4,057.50	180.00	445.60
TOTAL INSTRUCTIONAL SERVICES		12,660.17	13,554.08	15,188.52	8,926.55	969.89	7,708.76
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	16,675.07	1,416.67	520.00	17,862.79	12,048.56
MATERIALS & SUPPLIES	400-499	4,513.15	47,572.22	304.90	9,745.98	48,745.09	22,943.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	830.00	17,027.40	36,248.75	0.00	19,973.02	14,047.79
TOTAL INSTRUCTIONAL SUPPORT SERVICES		5,343.15	81,274.69	37,970.32	10,265.98	86,580.90	49,039.47
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	75.00	2,919.19	75.00
MATERIALS & SUPPLIES	400-499	0.00	1,260.58	0.00	0.00	3,258.44	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,260.58	0.00	75.00	6,177.63	75.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0150	FIDUCIARY - EXPENDABLE TRUST			0180	0200
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,521.50	26,885.04	4,562.38	2,212.50	35,180.83	13,032.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	3,667.72	9,412.63	6,387.79	2,330.39	3,882.98	1,605.33
TOTAL OTHER EXPENDITURES		5,189.22	36,297.67	10,950.17	4,542.89	39,063.81	14,637.77
TOTAL EXPENDITURES	1000-9899	26,869.10	133,167.02	65,479.33	24,817.78	137,737.03	73,776.80
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	6,996.12	4,098.15	1,907.19	2,690.71	12,546.12	4,492.15
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)	6,996.12	4,098.15	1,907.19	2,690.71	12,546.12	4,492.15
TOTAL EXPEND & OTHER FUND USES	(NET)	33,865.22	137,265.17	67,386.52	27,508.49	150,283.15	78,268.95

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL	
		0205	0210	0215	0220	6010	(Memo Only)
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,835.00	0.00	0.00	0.00	7,385.60
MATERIALS & SUPPLIES	400-499	4,135.09	8,176.58	2,662.58	13,737.91	692.84	143,457.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,878.59	84.00	0.00	8,418.50	524.00	87,070.75
TOTAL INSTRUCTIONAL SERVICES		17,013.68	13,095.58	2,662.58	22,156.41	1,216.84	237,913.75
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	55.00	21,485.24	2,237.51	295.65	886.38	109,323.37
MATERIALS & SUPPLIES	400-499	5,048.90	81,196.44	12,041.90	7,118.42	1,501.77	371,622.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	250.00	57,012.00	378.00	12,785.42	5,607.00	225,868.58
TOTAL INSTRUCTIONAL SUPPORT SERVICES		5,353.90	159,693.68	14,657.41	20,199.49	7,995.15	706,814.72
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,036.60	175.00	0.00	0.00	12,431.80
MATERIALS & SUPPLIES	400-499	0.00	123.34	0.00	0.00	0.00	4,937.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,159.94	175.00	0.00	0.00	17,369.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL	
		0205	0210	0215	0220	6010	(Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,984.21	61,603.90	15,104.85	6,650.48	3,492.85	292,274.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,957.11	7,188.00	7,555.00	3,894.82	1,132.90	84,001.14
TOTAL OTHER EXPENDITURES		8,941.32	68,791.90	22,659.85	10,545.30	4,625.75	376,276.09
TOTAL EXPENDITURES	1000-9899	35,359.18	248,411.50	40,154.84	53,287.60	14,131.74	1,381,431.55
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	2,095.12	54,626.63	337.75	389.25	146.37	121,519.67
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,095.12	54,626.63	337.75	389.25	146.37	121,519.67
TOTAL EXPEND & OTHER FUND USES	(NET)	37,454.30	303,038.13	40,492.59	53,676.85	14,278.11	1,502,951.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1100	1200	1500	1700	1810	1890
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,767,476.31	15,123,181.36	11,156,190.34	541,710.68	54,403.00	256,131.99
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,767,476.31	15,123,181.36	11,156,190.34	541,710.68	54,403.00	256,131.99

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1900	GOVERNMENTAL - GENERAL			2300	2400	2800
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	212,801.77	0.00	0.00	2,124,685.94	1,289,351.13	281,023.72	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	212,801.77	0.00	0.00	2,124,685.94	1,289,351.13	281,023.72	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		2900	3500	3600	3700	3800	4300	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	169,620.70	0.00	0.00	419,936.75	1,111,066.19	23,217.50	
EMPLOYEE BENEFITS	200-299	89,975.47	0.00	0.00	166,303.68	407,637.73	4,485.97	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,891.29	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	5,384.24	13,488.88	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		259,596.17	0.00	0.00	591,624.67	1,535,084.09	27,703.47	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	851,703.99	55,142.04	129,495.29	350.00	16,807.24	0.00	
EMPLOYEE BENEFITS	200-299	305,252.62	19,828.46	51,219.40	70.10	3,361.47	0.00	
PURCHASED SERVICES	300-399	5,469.28	0.00	37.74	0.00	6,707.47	0.00	
MATERIALS & SUPPLIES	400-499	3,841.09	0.00	540.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	1,705.00	0.00	0.00	0.00	1,175.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,167,971.98	74,970.50	181,292.43	420.10	28,051.18	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	88,280.67	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	19,246.59	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	107,527.26	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		2900	3500	3600	3700	3800	4300
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,531,560.64	74,970.50	181,292.43	592,044.77	1,788,377.36	27,703.47
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)	2,531,560.64	74,970.50	181,292.43	592,044.77	1,788,377.36	27,703.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4400	4500	4501	4502	4503	4504
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	152,676.44	12,109.82	57,678.66	148,512.44	205,750.21	24,312.80
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)	152,676.44	12,109.82	57,678.66	148,512.44	205,750.21	24,312.80

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4506	4508	4509	4510	4600	4711
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	13,491.25	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,426.11	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	6,431.60	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	22,348.96	0.00
TOTAL EXPENDITURES	1000-9899	42,858.30	61,247.59	11,939.64	54,835.83	22,348.96	0.00
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	42,858.30	61,247.59	11,939.64	54,835.83	22,348.96	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4712	4800	8100	8110	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	146,917.80	78,373.82	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	66,247.11	13,703.15	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	34.66	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	8,600.22	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		213,164.91	100,711.85	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	213,164.91	100,711.85	280.00	275,762.84	2,705,244.37	2,343,631.42
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)	213,164.91	100,711.85	280.00	275,762.84	2,705,244.37	2,343,631.42

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		8230 -----	8310 -----	8320 -----	8330 -----	8340 -----	8350 -----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,939,478.46	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,148,480.18	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	62,804.72	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	20,549.97	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,171,313.33	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	71,184.00	981,437.15	5,393.79	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	23,214.81	402,499.57	1,079.02	0.00	0.00
PURCHASED SERVICES	300-399	0.00	198,775.28	2,182,869.58	38,933.62	11,579.07	9,164.45
MATERIALS & SUPPLIES	400-499	0.00	13,995.83	478,314.57	4,051.41	48,132.72	77,688.58
CAPITAL OUTLAY	500-599	0.00	0.00	72,587.88	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	435.00	500.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	307,604.92	4,118,208.75	49,457.84	59,711.79	86,853.03

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - GENERAL			8340	8350
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,171,313.33	307,604.92	4,118,208.75	49,457.84	59,711.79	86,853.03
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,171,313.33	307,604.92	4,118,208.75	49,457.84	59,711.79	86,853.03

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-A-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8390	8410	8420	8610	8620	8630
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	895.17	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	25.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		920.17	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8390	8410	8420	8610	8620	8630
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	920.17	3,900,408.39	0.00	69,700.28	884,287.04	525,898.15
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)	920.17	3,900,408.39	0.00	69,700.28	884,287.04	525,898.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-I-B-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8640	8650	8690	9200	9600	9700
AUXILIARY SERVICES		4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES		6000-6999					
PERSONAL SERVICES	010-199	0.00	95,520.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	27,988.52	109,573.05	0.00	0.00	0.00
PURCHASED SERVICES	300-399	15,236.69	37,286.16	33,722.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	43,983.34	11,157.68	0.00	0.00	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	819.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		59,220.03	172,771.36	143,295.05	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY		7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE		8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	74,411.84	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	74,411.84	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, 2011

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8640	8650	8690	9200	9600	9700
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	59,220.03	172,771.36	143,295.05	74,411.84	0.00	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	873,999.40
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	873,999.40
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	59,220.03	172,771.36	143,295.05	74,411.84	0.00	873,999.40

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	25,911,085.12
EMPLOYEE BENEFITS	200-299	10,344,798.55
PURCHASED SERVICES	300-399	366,043.94
MATERIALS & SUPPLIES	400-499	359,518.69
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		36,981,446.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	7,285,118.35
EMPLOYEE BENEFITS	200-299	2,883,283.69
PURCHASED SERVICES	300-399	628,929.85
MATERIALS & SUPPLIES	400-499	132,525.16
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	12,680.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		10,942,537.05
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,058,014.94
EMPLOYEE BENEFITS	200-299	426,793.40
PURCHASED SERVICES	300-399	2,530,497.84
MATERIALS & SUPPLIES	400-499	641,429.70
CAPITAL OUTLAY	500-599	72,587.88
OTHER OBJECTS	600-977	960.00
TOTAL OPERATION & MAINTENANCE		4,730,283.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,398,693.08
EMPLOYEE BENEFITS	200-299	1,695,600.43
PURCHASED SERVICES	300-399	116,567.25
MATERIALS & SUPPLIES	400-499	782,154.30
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	296.28
TOTAL AUXILIARY SERVICES		4,993,311.34
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,232,934.14
EMPLOYEE BENEFITS	200-299	500,201.42
PURCHASED SERVICES	300-399	169,818.37
MATERIALS & SUPPLIES	400-499	59,591.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	39,272.41
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,001,817.45
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	74,411.84
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		74,411.84

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	238,782.87
EMPLOYEE BENEFITS	200-299	82,376.37
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	6,466.26
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	8,600.22
TOTAL OTHER EXPENDITURES		336,225.72
TOTAL EXPENDITURES	1000-9899	60,060,033.46
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	873,999.40
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	873,999.40
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	60,934,032.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1700	1750	1810
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	60,576.73	1,665,562.12	173,531.57	108,995.20	0.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	60,576.73	1,665,562.12	173,531.57	108,995.20	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, 2011

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1851	1890	1900	2200	2300	2400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	10,000.00	0.00	898.01	0.00	990,668.46	1,733,820.48
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)	10,000.00	0.00	898.01	0.00	990,668.46	1,733,820.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2800	2900	3500	3600	3700	3800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	24,186.03	69,374.65	3,701.54	11,395.15	41,393.74	194,285.03
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						
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)	24,186.03	69,374.65	3,701.54	11,395.15	41,393.74	194,285.03

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4300	4400	4500	4501	4502	4503
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	19,305.26	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	153,540.70	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,919.03	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	178,764.99	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	182,982.48	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	43,330.52	0.00	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	49,209.10	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	275,522.10	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	67,542.59	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	40,579.03	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	21,145.80	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	129,267.42	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, 2011

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4300	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	0.00	46,561.15	610,500.11	2,120.16	5,577.44	4,451.44
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	870.30	319.36	497.22	1,377.07	693.49
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	870.30	319.36	497.22	1,377.07	693.49
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	47,431.45	610,819.47	2,617.38	6,954.51	5,144.93

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4506	4508	4509	4510	4600	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	21,591.07	58,198.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	4,248.23	36,684.76
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,434.75	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,524.70	1,259.14
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	33,798.75	96,142.27
TOTAL EXPENDITURES	1000-9899	3,761.88	3,363.12	0.00	1,291.20	33,798.75	96,370.27
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	340.06	190.10	0.00	1,051.91	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)	340.06	190.10	0.00	1,051.91	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	4,101.94	3,553.22	0.00	2,343.11	33,798.75	96,370.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4800	GOVERNMENTAL - SPECIAL REVENUE				8220	8230
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	100.00	87,071.72	79,831.85	1,475,008.89	642,276.06	174,155.59	
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)	100.00	87,071.72	79,831.85	1,475,008.89	642,276.06	174,155.59	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8340	8410	8420
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	785,377.37	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	475,046.38	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,061.42	55,501.93	12,912.88	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	17,925.81	12,762.34	0.00	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	9,900.00	10,847.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,061.42	1,343,751.49	36,522.22	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, 2011

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8340	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,061.42	1,343,751.49	36,522.22	0.00	555.76	5,865,133.74
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	5,061.42	1,343,751.49	36,522.22	0.00	555.76	5,865,133.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		8620 -----	8630 -----	8640 -----	8650 -----	8690 -----	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	208,032.86	14,037.14	8,391.82	31,346.69	46,846.47	21,835.59
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)	208,032.86	14,037.14	8,391.82	31,346.69	46,846.47	21,835.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	(Memo Only)
		-----	-----	-----
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	2,421,777.21
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,345,945.52
PURCHASED SERVICES	300-399	0.00	0.00	150,336.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,190,065.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	27,514.05
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	5,135,638.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	1,147,991.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	425,826.66
PURCHASED SERVICES	300-399	0.00	0.00	623,226.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	394,023.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	200,932.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	2,792,000.46
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	807,987.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	488,454.39
PURCHASED SERVICES	300-399	0.00	0.00	142,322.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	72,718.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	67,384.80
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,578,868.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	(Memo Only)
		-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	1,498,642.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,090,622.19
PURCHASED SERVICES	300-399	0.00	0.00	228,447.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,772,438.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	371,127.03
TOTAL AUXILIARY SERVICES		0.00	0.00	5,961,277.51
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	153,884.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	51,346.17
PURCHASED SERVICES	300-399	0.00	0.00	54,324.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	8,211.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	48,814.47
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	316,581.83
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	21,835.59
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	21,835.59
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-II-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	79,789.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	40,932.99
PURCHASED SERVICES	300-399	125.00	0.00	4,559.75
MATERIALS & SUPPLIES	400-499	514,097.30	0.00	518,881.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,307.13	0.00	4,307.13
TOTAL OTHER EXPENDITURES		518,529.43	0.00	648,470.45
TOTAL EXPENDITURES	1000-9899	518,529.43	0.00	16,454,672.97
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	258.36	392,608.99	398,206.86
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00 258.36	0.00 392,608.99	0.00 398,206.86
TOTAL EXPEND, OTHER FUND USES	(NET)	518,787.79	392,608.99	16,852,879.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		1200	1500	2300	2400	2900	3800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	16,013.50	71,466.46	0.00	0.00	0.00	26,587.79
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)	16,013.50	71,466.46	0.00	0.00	0.00	26,587.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-IV-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				9200	TOTAL (Memo Only)
		8320	8330	8410	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	109,647.75
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	109,647.75
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	518,681.61	64,805.96	0.00	0.00	0.00	583,487.57
MATERIALS & SUPPLIES	400-499	5,928.02	0.00	0.00	0.00	0.00	5,928.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	4,420.00
TOTAL OPERATION & MAINTENANCE		524,609.63	64,805.96	0.00	0.00	0.00	593,835.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-IV-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-III-IV-B-2	
		8320	8330	8410	9100	9200	TOTAL (Memo Only)	
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	354,926.55	0.00	354,926.55	354,926.55
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	354,926.55	0.00	354,926.55	354,926.55
DEBT SERVICE	8000-8999							
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	428,546.58	428,546.58	428,546.58
INTEREST	932-932	0.00	0.00	0.00	0.00	138,368.62	138,368.62	138,368.62
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	566,915.20	566,915.20	566,915.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-IV-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-III-IV-C-2	
		8320	8330	8410	9100	9200	TOTAL (Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	524,609.63	64,805.96	0.00	354,926.55	566,915.20	1,625,325.09	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	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	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	524,609.63	64,805.96	0.00	354,926.55	566,915.20	1,625,325.09	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2200	2300	2400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	21,379.70	85,511.80	71,909.84	22.96	881.06	8,671.07
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)		21,379.70	85,511.80	71,909.84	22.96	881.06	8,671.07

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		2800	2900	3600	3700	3800	4400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,024.51	0.00	715.15	14,878.57	29,987.31
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)		0.00	1,024.51	0.00	715.15	14,878.57	29,987.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		4500 -----	4502 -----	4711 -----	8100 -----	8210 -----	8220 -----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	42,467.01	0.00	0.00	5,100.33	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	1,770.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		42,467.01	0.00	0.00	6,870.33	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	9,467.15	0.00	0.00	0.00	95,256.74	2,274.34
MATERIALS & SUPPLIES	400-499	106,668.51	0.00	0.00	0.00	251,226.77	2,088.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	31,821.60	0.00	0.00	0.00	183,849.58	412.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		147,957.26	0.00	0.00	0.00	530,333.09	4,775.11
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	6,523.01	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,357.51	0.00	0.00	0.00	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		9,880.52	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4500	4502	4711	8100	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	201,231.19	1,174.80	0.00	6,870.33	530,333.09	4,775.11
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES (NET)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES (NET)	(NET)	201,231.19	1,174.80	0.00	6,870.33	530,333.09	4,775.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8230	8310	8320	8330	8410	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	360.01	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,784.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	187.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,331.01	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,178.00	4,105.79	625.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,102.85	477.43	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,178.00	5,208.64	1,102.43	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, 2011

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8230	8310	8320	8330	8410	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	3,571.75
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	3,571.75
TOTAL EXPENDITURES	1000-9899	7,331.01	1,178.00	5,208.64	1,102.43	10,968.89	3,571.75
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)	7,331.01	1,178.00	5,208.64	1,102.43	10,968.89	3,571.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	7,385.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	143,457.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	87,070.75
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	237,913.75
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	109,323.37
MATERIALS & SUPPLIES	400-499	0.00	0.00	371,622.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	225,868.58
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	706,814.72
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	12,431.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,937.79
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	17,369.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	43,057.40
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	43,057.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	292,274.95	0.00	292,274.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	80,429.39	0.00	84,001.14
TOTAL OTHER EXPENDITURES		372,704.34	0.00	376,276.09
TOTAL EXPENDITURES	1000-9899	372,704.34	0.00	1,381,431.55
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	121,519.67	121,519.67
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	121,519.67	121,519.67
TOTAL EXPENDITURES, OTHER FUND USES (NET)		372,704.34	121,519.67	1,502,951.22