

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	40,792,965.00	0.00	0.00	343,000.00	27,455.00	448,110.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	2,572,270.00	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		43,365,235.00	0.00	0.00	343,000.00	27,455.00	448,110.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,766,428.76	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,962,857.69	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	55,898.84	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	158,924.00	0.00	0.00	0.00	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		34,944,109.29	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	5,774,294.48	0.00	0.00	221,570.41	20,721.79	323,721.92
EMPLOYEE BENEFITS	200-299	2,264,228.97	0.00	0.00	120,573.56	6,733.21	124,388.08
PURCHASED SERVICES	300-399	59,853.35	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,114.32	0.00	1,077.01	856.03	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		8,107,491.12	0.00	1,077.01	343,000.00	27,455.00	448,110.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	8,604.86	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	665.08	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	21.48	0.00	0.00	0.00	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		9,291.42	0.00	0.00	0.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	172,684.43	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	91,238.29	0.00	0.00	0.00	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		263,922.72	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	43,365,235.00	0.00	1,077.01	343,000.00	27,455.00	448,110.00
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	(1,077.01)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,077.01	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1230-9	1231-0	1240-0	1240-1	1240-9	1250-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	12,678.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,213.48	0.00	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	497.45	9,516.85	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	15,388.93	9,516.85	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	5,298.92	15,388.93	9,516.85	0.00	98,380.00
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	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	56,856.08	10,108.07	(9,516.85)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	9,516.85	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	56,856.08	10,108.07	0.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1275-9	1278-0	1279-0	1280-0	1283-0	1283-1
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	26,008.41	9,813.89	5,917.50	2,696.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	4,308.41	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	4,308.41	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	4,308.41	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	2,457.11	82.50	(2,696.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	2,696.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	2,457.11	82.50	0.00

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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-0	1520-9	1710-0	1720-0	1760-0	1810-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	15,604.61	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,910.39	0.00	0.00	0.00	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		21,515.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	21,515.00	0.00	98,398.66	0.00	6,463.12	3,891.94
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	116,220.20	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	(116,220.20)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(116,220.20)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(15,742.32)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	272,761.84	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	257,019.52	0.00

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EXHIBIT A-I-I-A-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	2901-9	4275-0	5910-0	6001-0	6001-9
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	100,000.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	2,244,115.00	170,668.53	30,874.57	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	8,247,073.61	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	2,149.62	0.00
TOTAL REVENUES		100,000.00	0.00	2,244,115.00	170,668.53	8,280,097.80	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	68,008.00	0.00	0.00	83,556.00	726,443.79	0.00
EMPLOYEE BENEFITS	200-299	13,699.28	0.00	0.00	25,861.84	178,556.74	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,334.53	209,383.47	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	347,378.81	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		81,707.28	0.00	0.00	113,752.37	1,461,762.81	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	30,954.55	0.00	0.00	0.00	1,052,006.49	0.00
EMPLOYEE BENEFITS	200-299	7,115.80	0.00	0.00	0.00	458,981.41	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	271,917.51	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	103,510.20	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	3,974.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		38,070.35	0.00	0.00	0.00	1,890,389.61	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,782,105.48	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	912,713.51	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,216,947.75	0.00	593,513.13	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	561,565.35	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	82,631.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	747.39	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,216,947.75	0.00	3,933,275.86	0.00

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EXHIBIT A-I-I-B-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	2901-9	4275-0	5910-0	6001-0	6001-9
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	266,908.92	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	116,182.04	0.00
PURCHASED SERVICES	300-399	0.00	0.00	27,167.25	0.00	66,429.24	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	506,678.72	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	44,839.00	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	27,167.25	0.00	1,001,037.92	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,061,574.92	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	424,422.17	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	197,160.86	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	46,566.28	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	37,851.93	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	33,966.04	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	1,801,542.20	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	0.00	0.00	143,808.98	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	0.00	0.00	143,808.98	0.00

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EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	2901-9	4275-0	5910-0	6001-0	6001-9
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	559.45	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	213.85	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	773.30	0.00
TOTAL EXPENDITURES	1000-9899	119,777.63	0.00	2,244,115.00	113,752.37	10,232,590.68	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	19,777.63	0.00	0.00	0.00	4,545,183.71	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	675,210.60	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	56,916.16	1,629,017.24	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	19,777.63	0.00	0.00	(56,916.16)	3,591,377.07	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	19,777.63	0.00	0.00	(56,916.16)	3,591,377.07	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	1,638,884.19	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	4,353,195.74	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	5,992,079.93	0.00

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EXHIBIT A-I-I-A-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6230-0	6231-0	6232-0	6510-0	6850-0	6921-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	4,388,026.40	0.00	0.00	59,330.00	123,219.07	143,752.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,388,026.40	0.00	0.00	59,330.00	123,219.07	143,752.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	40,929.69	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	40,929.69	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6230-0	6231-0	6232-0	6510-0	6850-0	6921-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	73,839.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	14,446.57
PURCHASED SERVICES	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	634.58
CAPITAL OUTLAY	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	12,811.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	101,731.61
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	40,929.69	101,731.61
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	4,388,026.40	0.00	0.00	61,255.00	82,289.38	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(4,388,026.40)	0.00	0.00	(61,255.00)	(82,289.38)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(4,388,026.40)	0.00	0.00	(61,255.00)	(82,289.38)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(1,925.00)	0.00	42,020.39
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	3,625.00	0.00	217,585.81
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	1,700.00	0.00	259,606.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-A-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-9	6922-0	6923-0	6940-0	6970-0	6970-9
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	37,120.00	0.00	0.00	17,500.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	37,120.00	0.00	0.00	17,500.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	28,277.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,700.64	0.00	0.00	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	52.70	0.00	0.00	24,420.77	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	34,030.34	0.00	0.00	24,420.77	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	551.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	42.15	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	0.00	0.00	0.00	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	593.15	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-9	6922-0	6923-0	6940-0	6970-0	6970-9
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	34,623.49	0.00	0.00	24,420.77	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	2,496.51	0.00	0.00	(6,920.77)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	10,194.15	0.00	0.00	25,143.31	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	12,690.66	0.00	0.00	18,222.54	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, 2010

EXHIBIT A-I-I-A-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL			
		6999-0	6999-9	8995-0	(Memo Only)
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	46,039,306.53
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	2,445,658.10
LOCAL REVENUES	6000-7999	5,088.91	0.00	0.00	15,593,379.99
OTHER REVENUES	8000-8999	0.00	0.00	117,247.98	229,122.60
TOTAL REVENUES		5,088.91	0.00	117,247.98	64,307,467.22
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	71,128.95	0.00	0.00	25,851,764.15
EMPLOYEE BENEFITS	200-299	9,646.35	0.00	0.00	10,274,061.08
PURCHASED SERVICES	300-399	0.00	0.00	0.00	379,773.84
MATERIALS & SUPPLIES	400-499	477.00	0.00	0.00	540,747.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		81,252.30	0.00	0.00	37,046,346.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	33,292.56	0.00	0.00	7,622,068.51
EMPLOYEE BENEFITS	200-299	6,699.04	0.00	0.00	3,053,741.27
PURCHASED SERVICES	300-399	0.09	0.00	0.00	409,777.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	120,485.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	6,634.00
TOTAL INSTRUCTIONAL SUPPORT SERV		39,991.69	0.00	0.00	11,212,706.23
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	1,354.91	0.00	0.00	1,792,616.25
EMPLOYEE BENEFITS	200-299	210.98	0.00	0.00	913,631.72
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,851,390.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	561,586.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	82,631.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	747.39
TOTAL OPERATION & MAINTENANCE		1,565.89	0.00	0.00	6,202,603.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-B-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6999-0	6999-9	8995-0	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	51,481.16	0.00	0.00	2,377,853.11
EMPLOYEE BENEFITS	200-299	8,421.64	0.00	0.00	1,670,517.67
PURCHASED SERVICES	300-399	0.00	0.00	11,125.99	107,808.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	106,869.90	622,168.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	44,839.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	137.25
TOTAL AUXILIARY SERVICES		59,902.80	0.00	117,995.89	4,823,324.46
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,087,402.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	436,302.35
PURCHASED SERVICES	300-399	0.00	0.00	0.00	205,192.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	47,198.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	37,851.93
OTHER OBJECTS	600-997	0.00	0.00	0.00	33,986.04
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	1,847,934.05
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	143,808.98
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	143,808.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-I-C-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6999-0	6999-9	8995-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	13,136.19	0.00	0.00	288,502.14
EMPLOYEE BENEFITS	200-299	1,935.16	0.00	0.00	115,957.74
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,648.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	12,811.00
TOTAL OTHER EXPENDITURES		15,071.35	0.00	0.00	427,919.76
TOTAL EXPENDITURES	1000-9899	197,784.03	0.00	117,995.89	61,704,644.21
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	210,029.69	0.00	0.00	4,779,299.44
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	747.91	675,958.51
9910					
TRANSFERS OUT	920-929	17,334.57	0.00	0.00	6,351,058.95
9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	192,695.12	0.00	747.91	(895,801.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	192,695.12	0.00	747.91	(895,801.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(0.00)	1,707,022.01
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	4,903,800.60
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(0.00)	6,610,822.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0010	0029
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,699,311.42	2,912,704.80	83,819.46	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,087,845.96	1,163,075.75	34,549.17	
PURCHASED SERVICES	300-399	0.00	109,725.00	0.00	0.00	0.00	1,504.23	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	411.84	2,278.69	1,625.56	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	109,725.00	0.00	3,787,569.22	4,078,059.24	121,498.42	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	586,813.14	637,982.39	68,480.04	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	232,629.06	254,480.58	22,769.79	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,935.90	7,410.72	1,351.62	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	874.00	2,348.92	1,611.11	
CAPITAL OUTLAY	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	359.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	822,252.10	902,222.61	94,571.56	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	52,906.27	57,039.34	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	41,916.40	37,799.19	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	144,377.63	240,839.56	2,096.20	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	13,737.79	18,570.43	335.15	
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	252,938.09	354,248.52	2,431.35	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0010	0029
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	94,461.92	5,990.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	44,846.78	1,145.13	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,994.89	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	139,308.70	9,130.02	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	109,725.00	0.00	5,248,690.62	5,951,542.04	218,501.33	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	30,240.49	45,617.09	0.00	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	30,240.49	45,617.09	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	109,725.00	0.00	5,278,931.11	5,997,159.13	218,501.33	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0070	GOVERNMENTAL - GENERAL				0135	0140
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	1,579,155.03	1,191,282.72	1,306,780.30	1,662,788.56	
EMPLOYEE BENEFITS	200-299	0.00	0.00	631,498.61	453,564.66	497,402.64	655,962.76	
PURCHASED SERVICES	300-399	0.00	231,732.00	0.00	1,407.60	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,970.56	1,341.21	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	231,732.00	2,210,653.64	1,648,225.54	1,805,524.15	2,318,751.32	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	433,970.66	355,465.67	357,016.41	461,727.09	
EMPLOYEE BENEFITS	200-299	0.00	0.00	176,530.46	125,420.25	150,798.13	185,777.17	
PURCHASED SERVICES	300-399	0.00	0.00	2,520.66	3,583.83	7,071.56	3,005.93	
MATERIALS & SUPPLIES	400-499	0.00	0.00	874.00	874.00	1,951.01	874.00	
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	613,895.78	485,343.75	516,837.11	651,384.19	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	33,113.82	53,934.00	46,026.96	40,947.18	
EMPLOYEE BENEFITS	200-299	0.00	0.00	22,830.63	28,693.08	27,066.04	33,315.44	
PURCHASED SERVICES	300-399	0.00	0.00	119,564.13	167,814.91	165,572.29	134,598.26	
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,599.07	10,425.52	10,114.37	3,798.60	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	181,107.65	260,867.51	248,779.66	212,659.48	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	9,835.19	2,000.00	0.00	5,075.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,818.55	156.55	0.00	1,004.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,348.47	1,347.14	247.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,679.00	0.00	0.00	911.00
TOTAL OTHER EXPENDITURES		0.00	0.00	13,332.74	3,505.02	1,347.14	7,238.40
TOTAL EXPENDITURES	1000-9899	0.00	231,732.00	3,174,254.24	2,562,835.12	2,787,778.98	3,358,884.49
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	11,484.34	21,002.17	28,181.97	19,111.99
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	11,484.34	21,002.17	28,181.97	19,111.99
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	231,732.00	3,185,738.58	2,583,837.29	2,815,960.95	3,377,996.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,634,906.28	1,609,274.00	776,553.21	1,762,612.99	1,345,970.35	1,687,231.15
EMPLOYEE BENEFITS	200-299	690,208.37	619,335.13	310,714.90	717,365.77	508,475.64	667,980.60
PURCHASED SERVICES	300-399	0.00	500.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	24,420.77	1,755.56	0.00	0.00	671.94	2,259.60
CAPITAL OUTLAY	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		2,349,535.42	2,230,864.69	1,087,268.11	2,479,978.76	1,855,117.93	2,357,471.35
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	370,052.20	391,846.76	291,804.32	364,586.43	462,866.32	384,713.03
EMPLOYEE BENEFITS	200-299	155,062.33	163,702.79	120,002.75	152,018.99	181,825.75	155,036.30
PURCHASED SERVICES	300-399	1,976.01	2,555.56	4,449.01	1,978.06	5,009.79	8,137.07
MATERIALS & SUPPLIES	400-499	874.00	874.00	874.00	874.00	874.00	3,712.00
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	860.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		527,964.54	558,979.11	417,130.08	519,457.48	650,575.86	552,458.40
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	37,208.38	38,027.60	29,828.93	34,241.76	41,105.19	48,449.54
EMPLOYEE BENEFITS	200-299	25,432.17	27,371.71	17,080.38	23,081.08	26,327.41	27,811.22
PURCHASED SERVICES	300-399	105,182.58	158,633.50	62,772.56	101,532.65	146,210.24	214,141.67
MATERIALS & SUPPLIES	400-499	5,185.67	10,205.49	3,323.89	6,525.61	12,295.40	15,064.29
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		173,008.80	234,238.30	113,005.76	165,381.10	225,938.24	305,466.72

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	9,682.52	1,340.00	0.00	126,606.77	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,875.58	236.84	0.00	58,241.21	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	938.08	4,385.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,665.00	0.00	0.00	3,296.00	0.00	0.00
TOTAL OTHER EXPENDITURES		13,223.10	1,576.84	0.00	188,143.98	938.08	4,385.72
TOTAL EXPENDITURES	1000-9899	3,164,167.01	3,169,516.76	1,716,249.40	3,430,647.43	2,913,379.18	3,358,221.61
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	16,512.34	48,813.35	10,411.36	15,834.72	31,462.35	46,194.21
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)	3,180,679.35	3,218,330.11	1,726,660.76	3,446,482.15	2,944,841.53	3,404,415.82

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,665,459.57	1,060,496.45	1,669,631.78	1,116,978.70	3,251.38	0.00	
EMPLOYEE BENEFITS	200-299	686,919.08	403,009.98	672,837.59	446,057.37	1,395.26	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	5,361.88	0.00	
MATERIALS & SUPPLIES	400-499	0.00	2,099.08	0.00	0.00	6,741.87	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		2,352,378.65	1,465,605.51	2,342,469.37	1,563,036.07	16,750.39	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	441,361.27	345,029.76	449,376.58	334,743.89	179,045.90	0.00	
EMPLOYEE BENEFITS	200-299	181,737.28	140,332.80	176,096.98	135,777.37	71,411.31	0.00	
PURCHASED SERVICES	300-399	2,116.81	5,760.32	5,155.21	5,991.93	8,848.32	57,698.04	
MATERIALS & SUPPLIES	400-499	874.00	874.00	874.00	3,454.00	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	650.00	1,150.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		626,089.36	491,996.88	631,502.77	480,617.19	260,455.53	57,698.04	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	38,316.83	51,901.58	34,924.89	37,731.10	22,610.04	0.00	
EMPLOYEE BENEFITS	200-299	25,580.61	28,349.05	24,665.13	25,176.78	13,455.90	0.00	
PURCHASED SERVICES	300-399	127,974.32	126,096.50	111,868.67	128,734.26	98,606.11	0.00	
MATERIALS & SUPPLIES	400-499	15,014.41	14,046.75	5,842.56	1,261.90	4,083.25	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		206,886.17	220,393.88	177,301.25	192,904.04	138,755.30	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, 2010

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	10,054.81	0.00	20,107.05	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,947.25	0.00	4,010.71	0.00	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	387.24	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,729.00	0.00	3,531.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		13,731.06	0.00	28,036.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,384,282.02	2,356,763.28	3,318,049.21	2,354,911.37	417,301.13	57,698.04
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	19,662.59	33,161.34	11,592.72	7,438.23	5,360.00	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)	3,403,944.61	2,389,924.62	3,329,641.93	2,362,349.60	422,661.13	57,698.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	GOVERNMENTAL - GENERAL				8310	8320
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	83,556.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	25,861.84	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	29,543.13	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	495,171.22	0.00	0.00	0.00	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		634,132.19	0.00	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	608,380.62	96,806.03	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	238,507.21	33,823.97	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	227,303.47	26,691.73	19,225.79	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	89,900.97	5,260.35	1,758.75	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	1,090.00	2,525.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,165,182.27	165,107.08	20,984.54	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	65,845.20	1,028,457.64	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	21,517.82	436,161.68	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	186,979.25	248,107.26	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	19,432.39	306,371.64	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	82,631.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	15.00	657.39	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	293,789.66	2,102,386.61	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		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	634,132.19	1,165,182.27	165,107.08	20,984.54	293,789.66	2,102,386.61
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	56,916.16	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)	56,916.16	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	691,048.35	1,165,182.27	165,107.08	20,984.54	293,789.66	2,102,386.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	4,657.00	43,132.82	10,291.73	1,606.47	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	29,648.09	50,704.56	0.00	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	75.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		4,657.00	72,780.91	60,996.29	1,681.47	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, 2010

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	4,657.00	72,780.91	60,996.29	1,681.47	1,902,049.94	69,421.36
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)	4,657.00	72,780.91	60,996.29	1,681.47	1,902,049.94	69,421.36

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	GOVERNMENTAL - GENERAL			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	885,575.94	526,245.20	68,012.18	189,043.09	109,636.28	143,808.98
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)	885,575.94	526,245.20	68,012.18	189,043.09	109,636.28	143,808.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	25,851,764.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	10,274,061.08
PURCHASED SERVICES	300-399	0.00	0.00	379,773.84
MATERIALS & SUPPLIES	400-499	0.00	0.00	540,747.90
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	37,046,346.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	7,622,068.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,053,741.27
PURCHASED SERVICES	300-399	0.00	0.00	409,777.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	120,485.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	6,634.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	11,212,706.23
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	1,792,616.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	913,631.72
PURCHASED SERVICES	300-399	0.00	0.00	2,851,390.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	561,586.83
CAPITAL OUTLAY	500-599	0.00	0.00	82,631.00
OTHER OBJECTS	600-977	0.00	0.00	747.39
TOTAL OPERATION & MAINTENANCE		0.00	0.00	6,202,603.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	2,377,853.11
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,670,517.67
PURCHASED SERVICES	300-399	0.00	0.00	107,808.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	622,168.68
CAPITAL OUTLAY	500-599	0.00	0.00	44,839.00
OTHER OBJECTS	600-997	0.00	0.00	137.25
TOTAL AUXILIARY SERVICES		0.00	0.00	4,823,324.46
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,087,402.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	436,302.35
PURCHASED SERVICES	300-399	0.00	0.00	205,192.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	47,198.45
CAPITAL OUTLAY	500-599	0.00	0.00	37,851.93
OTHER OBJECTS	600-997	0.00	0.00	33,986.04
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,847,934.05
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	143,808.98
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	143,808.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	3,348.00	0.00	288,502.14
EMPLOYEE BENEFITS	200-299	674.96	0.00	115,957.74
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	10,648.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	12,811.00
TOTAL OTHER EXPENDITURES		4,022.96	0.00	427,919.76
TOTAL EXPENDITURES	1000-9899	4,022.96	0.00	61,704,644.21
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	5,892,061.53	6,351,058.95
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	5,892,061.53	6,351,058.95
TOTAL EXPEND & OTHER FUND USES	(NET)	4,022.96	5,892,061.53	68,055,703.16

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		1100	1200	1500	1700	1810	1890	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,838,176.91	10,801,860.67	8,069,389.28	294,974.44	0.00	7,662.50	
EMPLOYEE BENEFITS	200-299	753,195.95	4,375,544.93	3,127,700.22	155,819.26	0.00	1,368.41	
PURCHASED SERVICES	300-399	0.00	0.00	1,407.60	1,504.23	0.00	249,268.75	
MATERIALS & SUPPLIES	400-499	0.00	30,668.97	260,643.00	1,625.56	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		2,591,372.86	15,208,074.57	11,459,140.10	453,923.49	0.00	258,299.66	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	700.00	16,800.00	2,800.00	183,761.83	0.00	0.00	
EMPLOYEE BENEFITS	200-299	137.16	3,331.87	558.56	78,421.57	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,301.22	60,043.32	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,611.11	567.04	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	359.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		837.16	20,131.87	3,358.56	266,454.73	60,610.36	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	1,857.70	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	335.15	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	2,192.85	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, 2010

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	2,592,210.02	15,228,206.44	11,462,498.66	722,571.07	60,610.36	258,299.66
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)	2,592,210.02	15,228,206.44	11,462,498.66	722,571.07	60,610.36	258,299.66

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	1910	1920	2300	2400	2800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	211,887.54	0.00	0.00	1,831,142.37	1,288,953.14	285,133.43
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)	211,887.54	0.00	0.00	1,831,142.37	1,288,953.14	285,133.43

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	176,053.56	0.00	0.00	387,287.21	1,152,974.87	28,277.00
EMPLOYEE BENEFITS	200-299	94,545.71	0.00	0.00	150,204.85	425,401.63	5,700.64
PURCHASED SERVICES	300-399	111,334.99	0.00	0.00	0.00	7,599.01	0.00
MATERIALS & SUPPLIES	400-499	4,574.39	0.00	0.00	4,512.34	14,129.17	52.70
CAPITAL OUTLAY	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		386,508.65	0.00	0.00	542,004.40	1,600,104.68	34,030.34
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	865,818.38	55,142.04	116,692.17	0.00	8,261.69	0.00
EMPLOYEE BENEFITS	200-299	311,986.34	19,801.76	50,171.13	0.00	1,648.68	0.00
PURCHASED SERVICES	300-399	136,530.36	0.00	428.62	0.00	6,073.45	0.00
MATERIALS & SUPPLIES	400-499	7,371.14	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,525.00	0.00	0.00	0.00	1,150.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,324,231.22	74,943.80	167,291.92	0.00	17,133.82	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	22,610.04	551.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	13,455.90	42.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	98,606.11	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	4,083.25	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	138,755.30	593.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	2,745,756.95	74,943.80	167,291.92	542,004.40	1,863,083.21	34,623.49
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)	2,745,756.95	74,943.80	167,291.92	542,004.40	1,863,083.21	34,623.49

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	149,144.54	11,262.78	73,324.29	136,747.90	203,956.30	23,108.14
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)	149,144.54	11,262.78	73,324.29	136,747.90	203,956.30	23,108.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	12,678.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,213.48	0.00
PURCHASED SERVICES	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	10,014.30	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	24,905.78	0.00
TOTAL EXPENDITURES	1000-9899	34,680.16	66,089.18	11,389.14	54,876.21	24,905.78	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)	34,680.16	66,089.18	11,389.14	54,876.21	24,905.78	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	188,908.49	86,915.65	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	97,367.11	16,377.15	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	634.58	0.00	0.00	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	12,811.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		286,275.60	116,738.38	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	286,275.60	116,738.38	0.00	227,779.41	2,796,379.61	2,204,840.94
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	286,275.60	116,738.38	0.00	227,779.41	2,796,379.61	2,204,840.94

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	2,940,279.23	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,176,408.76	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	61,740.59	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,786.75	0.00	0.00	0.00	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		4,194,215.33	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	65,845.20	1,696,241.41	7,368.60	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	21,517.82	877,142.37	1,473.48	0.00	0.00
PURCHASED SERVICES	300-399	0.00	186,979.25	2,470,151.82	38,764.67	43,132.82	10,291.73
MATERIALS & SUPPLIES	400-499	0.00	19,432.39	450,808.75	6,574.64	29,648.09	50,704.56
CAPITAL OUTLAY	500-599	0.00	0.00	82,631.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	15.00	657.39	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	293,789.66	5,577,632.74	54,181.39	72,780.91	60,996.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8310	8320	8330	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	4,194,215.33	293,789.66	5,577,632.74	54,181.39	72,780.91	60,996.29
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,194,215.33	293,789.66	5,577,632.74	54,181.39	72,780.91	60,996.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,606.47	0.00	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	75.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,681.47	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, 2010

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	1,681.47	3,813,817.39	0.00	69,421.36	738,667.12	526,245.20
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,681.47	3,813,817.39	0.00	69,421.36	738,667.12	526,245.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	28,067.56	76,176.28	0.00	0.00	0.00
PURCHASED SERVICES	300-399	22,181.68	40,081.90	33,460.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	21,560.57	10,774.63	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	24,269.93	13,582.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,017.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		68,012.18	189,043.09	109,636.28	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	143,808.98	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	143,808.98	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, 2010

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	68,012.18	189,043.09	109,636.28	143,808.98	0.00	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	6,351,058.95
	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	6,351,058.95
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	68,012.18	189,043.09	109,636.28	143,808.98	0.00	6,351,058.95

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	25,851,764.15
EMPLOYEE BENEFITS	200-299	10,274,061.08
PURCHASED SERVICES	300-399	379,773.84
MATERIALS & SUPPLIES	400-499	540,747.90
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		37,046,346.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	7,622,068.51
EMPLOYEE BENEFITS	200-299	3,053,741.27
PURCHASED SERVICES	300-399	409,777.34
MATERIALS & SUPPLIES	400-499	120,485.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	6,634.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,212,706.23
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,792,616.25
EMPLOYEE BENEFITS	200-299	913,631.72
PURCHASED SERVICES	300-399	2,851,390.57
MATERIALS & SUPPLIES	400-499	561,586.83
CAPITAL OUTLAY	500-599	82,631.00
OTHER OBJECTS	600-977	747.39
TOTAL OPERATION & MAINTENANCE		6,202,603.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,377,853.11
EMPLOYEE BENEFITS	200-299	1,670,517.67
PURCHASED SERVICES	300-399	107,808.75
MATERIALS & SUPPLIES	400-499	622,168.68
CAPITAL OUTLAY	500-599	44,839.00
OTHER OBJECTS	600-997	137.25
TOTAL AUXILIARY SERVICES		4,823,324.46
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,087,402.67
EMPLOYEE BENEFITS	200-299	436,302.35
PURCHASED SERVICES	300-399	205,192.61
MATERIALS & SUPPLIES	400-499	47,198.45
CAPITAL OUTLAY	500-599	37,851.93
OTHER OBJECTS	600-997	33,986.04
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,847,934.05
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	143,808.98
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		143,808.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	288,502.14
EMPLOYEE BENEFITS	200-299	115,957.74
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	10,648.88
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	12,811.00
TOTAL OTHER EXPENDITURES		427,919.76
TOTAL EXPENDITURES	1000-9899	61,704,644.21
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	6,351,058.95
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	6,351,058.95
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	68,055,703.16

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	541,060.00	0.00	2,755,866.41	0.00	0.00	60,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	224,231.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		541,060.00	0.00	2,980,097.41	0.00	0.00	60,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	10,000.00
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 SERVICES		0.00	0.00	0.00	0.00	0.00	10,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	56,558.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	76,161.38	0.00	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	132,719.38	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, 2010

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	1320-9	2120-0	2202-0	2205-0	2206-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	1,646,090.25	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		1,646,090.25	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	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	50,000.00
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	50,000.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	255,172.59	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	67,538.29	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		322,710.88	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,968,801.13	0.00	132,719.38	0.00	0.00	60,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	1,082,194.72	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	1,082,194.72	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,082,194.72	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(345,546.41)	0.00	2,847,378.03	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	387,739.51	0.00	574,455.16	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	42,193.10	0.00	3,421,833.19	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, 2010

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	28,261.59	3,385,188.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	224,231.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	28,261.59	3,609,419.00
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,000.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	10,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	735,835.66	792,393.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	76,161.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	735,835.66	868,555.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	1,646,090.25
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	1,646,090.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	461.21	461.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	250,443.73	300,443.73
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	250,904.94	300,904.94
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	255,172.59
INTEREST	932-932	0.00	0.00	28,261.59	95,799.88
OTHER OBJECTS	300-997	0.00	0.00	17,852.00	17,852.00
TOTAL DEBT SERVICES		0.00	0.00	46,113.59	368,824.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2210-0	6001-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,032,854.19	3,194,374.70
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	2,028,000.00	3,110,194.72
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	2,028,000.00	3,110,194.72
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	2,028,000.00	3,110,194.72
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	1,023,407.40	3,525,239.02
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	962,194.67
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	1,023,407.40	4,487,433.69

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	2,926,456.17	3,030,951.67	83,819.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,221,965.01	1,253,004.88	34,549.17
PURCHASED SERVICES	300-399	0.00	109,725.00	0.00	12,319.08	13,614.20	1,504.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	172,103.33	89,597.45	1,625.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	10,270.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,942.26	4,867.40	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	109,725.00	0.00	4,348,055.85	4,392,035.60	121,498.42
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	650,748.14	686,599.35	68,480.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	253,611.63	275,415.69	22,769.79
PURCHASED SERVICES	300-399	0.00	0.00	0.00	16,391.31	108,431.87	1,351.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	38,040.21	57,425.33	1,611.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	24,662.54	24,337.78	359.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	983,453.83	1,152,210.02	94,571.56
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	52,906.27	57,039.34	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	41,916.40	37,799.19	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	149,235.81	310,296.35	2,096.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	17,038.43	39,677.45	335.15
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	11,657.32	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	261,096.91	456,469.65	2,431.35

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	102,263.91	5,990.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	46,151.46	1,145.13	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	91,153.07	86,129.38	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	2,711.96	17,935.67	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	242,280.40	111,200.18	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	109,725.00	0.00	6,742,383.55	7,255,588.75	218,501.33	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	106,419.50	133,943.26	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	106,419.50	133,943.26	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	109,725.00	0.00	6,848,803.05	7,389,532.01	218,501.33	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-2

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0070	0075	0125	0130	0135	0140
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	1,723,521.45	1,352,139.75	1,454,022.92	1,856,035.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	712,963.72	539,607.85	568,419.60	765,189.33
PURCHASED SERVICES	300-399	0.00	231,732.00	13,654.67	8,726.44	13,284.21	8,736.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	67,404.33	51,649.71	86,374.37	69,636.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	14,379.41	6,695.07	9,801.38	7,719.11
TOTAL INSTRUCTIONAL SERVICES		0.00	231,732.00	2,531,923.58	1,958,818.82	2,131,902.48	2,707,315.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	494,589.42	355,855.67	357,566.41	522,262.84
EMPLOYEE BENEFITS	200-299	0.00	0.00	197,274.73	125,453.44	150,840.19	206,600.75
PURCHASED SERVICES	300-399	0.00	0.00	6,519.75	39,051.24	45,308.49	18,959.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	29,734.62	55,096.98	33,656.78	22,517.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	8,550.01	12,677.39	26,455.72	9,246.14
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	736,668.53	588,134.72	613,827.59	779,586.53
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	33,113.82	53,934.00	46,026.96	40,947.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	22,830.63	28,693.08	27,066.04	33,315.44
PURCHASED SERVICES	300-399	0.00	0.00	122,624.13	297,336.57	219,952.25	136,743.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,658.62	11,087.43	22,986.42	10,909.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	184,227.20	391,051.08	316,031.67	221,915.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	10,860.19	2,000.00	0.00	11,787.71	
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,022.70	156.55	0.00	2,344.33	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	44,969.32	24,304.86	103,780.05	52,239.31	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	2,867.65	2,550.00	16,516.67	2,065.50	
TOTAL OTHER EXPENDITURES		0.00	0.00	60,719.86	29,011.41	120,296.72	68,436.85	
TOTAL EXPENDITURES	1000-9899	0.00	231,732.00	4,091,399.54	3,424,585.32	3,701,476.70	4,341,101.53	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	0.00	0.00	34,589.88	45,454.78	103,522.95	43,170.62	
	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	34,589.88	45,454.78	103,522.95	43,170.62	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	231,732.00	4,125,989.42	3,470,040.10	3,804,999.65	4,384,272.15	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0150	GOVERNMENTAL - CAPITAL PROJECTS				0180	0200
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REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,821,569.02	1,898,378.33	950,704.75	2,020,862.32	1,520,987.76	1,793,957.13	
EMPLOYEE BENEFITS	200-299	818,919.80	771,221.39	410,293.61	875,613.91	597,079.44	716,614.57	
PURCHASED SERVICES	300-399	35,972.20	2,357.00	196.00	4,922.73	4,325.48	150.00	
MATERIALS & SUPPLIES	400-499	109,055.77	57,247.79	10,934.46	92,100.85	21,687.85	276,486.89	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	6,839.00	1,236.50	3,798.00	1,447.50	2,962.65	326.39	
TOTAL INSTRUCTIONAL SERVICES		2,792,355.79	2,730,441.01	1,375,926.82	2,994,947.31	2,147,043.18	2,787,534.98	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	440,431.44	393,221.76	293,404.32	422,851.43	463,286.32	385,440.53	
EMPLOYEE BENEFITS	200-299	177,033.15	163,807.99	120,125.17	172,041.69	181,857.87	155,099.20	
PURCHASED SERVICES	300-399	24,880.31	54,250.97	7,866.30	30,226.68	57,532.78	75,071.62	
MATERIALS & SUPPLIES	400-499	26,938.39	58,327.73	5,842.96	32,511.47	89,517.62	41,146.23	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	17,187.40	30,477.92	11,219.32	8,494.75	74,633.30	64,485.85	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		686,470.69	700,086.37	438,458.07	666,126.02	866,827.89	721,243.43	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	37,208.38	38,027.60	29,828.93	34,241.76	41,105.19	48,449.54	
EMPLOYEE BENEFITS	200-299	25,432.17	27,371.71	17,080.38	23,081.08	32,440.66	27,811.22	
PURCHASED SERVICES	300-399	165,661.30	339,014.37	64,399.25	105,973.42	253,202.70	228,453.50	
MATERIALS & SUPPLIES	400-499	65,592.95	16,020.32	3,810.24	9,869.48	16,175.69	21,561.62	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		293,894.80	420,434.00	115,118.80	173,165.74	342,924.24	326,275.88	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	17,082.52	1,340.00	0.00	176,682.10	0.00	0.00	
EMPLOYEE BENEFITS	200-299	2,478.96	236.84	0.00	88,601.79	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	44,606.47	42,137.73	15,491.22	57,415.62	76,131.11	37,906.56	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	8,435.45	3,150.00	8,967.66	5,846.04	1,985.53	955.68	
TOTAL OTHER EXPENDITURES		72,603.40	46,864.57	24,458.88	328,545.55	78,116.64	38,862.24	
TOTAL EXPENDITURES	1000-9899	4,315,599.05	4,331,882.74	2,308,414.88	4,796,321.41	3,943,206.89	4,344,405.32	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	20,685.96	95,250.37	12,714.43	48,077.09	63,977.83	73,798.13	
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)	20,685.96	95,250.37	12,714.43	48,077.09	63,977.83	73,798.13	
TOTAL EXPEND & OTHER FUND USES	(NET)	4,336,285.01	4,427,133.11	2,321,129.31	4,844,398.50	4,007,184.72	4,418,203.45	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-4

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0205	0210	0215	0220	6010	8100
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,901,255.60	1,193,456.45	1,777,922.97	1,145,377.15	3,251.38	0.00
EMPLOYEE BENEFITS	200-299	839,638.12	465,448.39	743,880.89	469,491.52	1,716.36	0.00
PURCHASED SERVICES	300-399	5,291.72	321.00	10,292.92	2,536.56	5,420.56	0.00
MATERIALS & SUPPLIES	400-499	115,755.09	83,844.50	30,101.00	20,466.30	183,556.74	0.00
CAPITAL OUTLAY	500-599	0.00	7,110.00	0.00	0.00	108,248.00	0.00
OTHER OBJECTS	600-997	19,748.40	9,476.73	2,597.00	12,398.18	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,881,688.93	1,759,657.07	2,564,794.78	1,650,269.71	302,193.04	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	471,151.27	345,539.76	512,042.58	334,863.89	179,045.90	0.00
EMPLOYEE BENEFITS	200-299	192,058.85	140,371.82	197,318.16	135,786.54	71,411.31	0.00
PURCHASED SERVICES	300-399	22,196.65	118,935.09	22,982.27	24,370.53	75,478.09	57,698.04
MATERIALS & SUPPLIES	400-499	29,240.26	70,461.08	39,670.12	9,645.46	7,576.68	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,958.56	62,308.24	6,158.40	8,602.54	13,969.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		721,605.59	737,615.99	778,171.53	513,268.96	347,480.98	57,698.04
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	38,316.83	51,901.58	34,924.89	37,731.10	22,610.04	0.00
EMPLOYEE BENEFITS	200-299	25,580.61	28,349.05	24,665.13	25,176.78	13,455.90	0.00
PURCHASED SERVICES	300-399	428,100.07	142,212.23	120,112.48	143,178.30	100,701.63	0.00
MATERIALS & SUPPLIES	400-499	17,093.78	18,566.22	6,327.33	3,205.47	5,089.49	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		509,091.29	241,029.08	186,029.83	209,291.65	141,857.06	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, 2010

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0205	GOVERNMENTAL - CAPITAL PROJECTS				6010	8100
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	31,689.81	0.00	22,507.05	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	6,380.25	0.00	4,490.62	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	5,868.38	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	53,489.99	109,308.61	41,216.86	22,463.95	16,643.87	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	3,226.88	8,685.01	9,765.53	2,783.18	2,528.12	0.00	
TOTAL OTHER EXPENDITURES		100,655.31	117,993.62	77,980.06	25,247.13	19,171.99	0.00	
TOTAL EXPENDITURES	1000-9899	4,886,422.84	3,501,659.97	4,111,566.89	2,789,191.34	820,161.45	57,698.04	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	24,855.81	122,195.75	42,201.53	26,953.61	12,534.27	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)	24,855.81	122,195.75	42,201.53	26,953.61	12,534.27	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	4,911,278.65	3,623,855.72	4,153,768.42	2,816,144.95	832,695.72	57,698.04	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-5

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8110	8210	8220	8230	8310	8320
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	83,556.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	25,861.84	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	43,585.76	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	687,450.75	0.00	0.00	0.00	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		840,454.35	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	690,390.66	310,839.95	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	281,795.94	105,428.66	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	257,847.13	102,632.86	19,225.79	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	142,022.75	11,181.18	1,758.75	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,440.00	21,005.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,373,496.48	551,087.65	20,984.54	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	71,184.00	1,028,457.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	23,262.59	438,818.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	186,979.25	301,789.12
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	19,583.39	311,696.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	82,631.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	15.00	657.39
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	301,024.23	2,164,050.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8110	GOVERNMENTAL - CAPITAL PROJECTS				8310	8320
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	840,454.35	1,373,496.48	551,087.65	20,984.54	301,024.23	2,164,050.47	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	56,916.16	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)	56,916.16	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	897,370.51	1,373,496.48	551,087.65	20,984.54	301,024.23	2,164,050.47	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-6

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8330	8340	8350	8390	8410	8420
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	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	4,657.00	43,132.82	10,291.73	1,606.47	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	29,648.09	50,704.56	0.00	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	75.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		4,657.00	72,780.91	60,996.29	1,681.47	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, 2010

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8330	GOVERNMENTAL - CAPITAL PROJECTS				8410	8420
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	4,657.00	72,780.91	60,996.29	1,681.47	3,730,525.45	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)	4,657.00	72,780.91	60,996.29	1,681.47	3,730,525.45	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, 2010

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8610	GOVERNMENTAL - CAPITAL PROJECTS				8650	8690
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	69,421.36	1,122,540.32	542,009.13	77,245.86	212,776.06	172,386.28	
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)	69,421.36	1,122,540.32	542,009.13	77,245.86	212,776.06	172,386.28	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-A-8

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	9100	9200	9500	9700	(Memo Only)
-----		-----	-----	-----	-----	-----
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	28,538,225.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,831,479.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	528,667.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,227,078.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	125,628.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	109,234.98
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	43,360,314.57
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	8,378,611.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,326,102.57
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,187,208.44
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	803,923.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	433,228.86
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	14,129,075.01
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,797,955.05
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	924,146.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,877,750.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	702,638.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	82,631.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	12,404.71
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	7,397,526.36

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	3,850,354.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,741,386.72
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	360,506.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,263,460.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	1,969,671.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	413,216.64
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	12,598,595.84
GENERAL ADMINISTRATIVE SERVICES		6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,266,836.84
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	496,519.90
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	259,706.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	47,678.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	37,851.93
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	98,591.04
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	2,207,184.56
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	461.21	0.00	0.00	0.00	461.21
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	386,001.24
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		461.21	0.00	0.00	0.00	386,462.45
DEBT SERVICE		8000-8999				
PRINCIPAL	931-931	0.00	398,981.57	0.00	0.00	398,981.57
INTEREST	932-932	0.00	95,799.88	0.00	0.00	95,799.88
OTHER OBJECTS	300-997	0.00	17,852.00	0.00	0.00	17,852.00
TOTAL DEBT SERVICE		0.00	512,633.45	0.00	0.00	512,633.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-IV-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9500	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	3,348.00	0.00	385,551.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	674.96	0.00	154,683.59
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	5,868.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	919,387.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	100,976.53
TOTAL OTHER EXPENDITURES		0.00	0.00	4,022.96	0.00	1,566,467.77
TOTAL EXPENDITURES	1000-9899	461.21	512,633.45	4,022.96	0.00	82,158,260.01
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	5,892,061.53	6,959,323.46
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	5,892,061.53	6,959,323.46
TOTAL EXPEND & OTHER FUND USES	(NET)	461.21	512,633.45	4,022.96	5,892,061.53	89,117,583.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		1500	2300	2400	2900	3800	8320
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	10,000.00	0.00	0.00	0.00	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		10,000.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	792,393.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	886.99	75,274.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	886.99	867,668.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS						
		1500	2300	2400	2900	3800	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	10,000.00	0.00	0.00	0.00	886.99	867,668.05	
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)	10,000.00	0.00	0.00	0.00	886.99	867,668.05	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-IV-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,000.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	10,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	792,393.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	76,161.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	868,555.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-IV-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	9100	9200	(Memo Only)
-----		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	1,646,090.25	0.00	0.00	1,646,090.25
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		1,646,090.25	0.00	0.00	1,646,090.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	461.21	0.00	461.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	300,443.73	0.00	300,443.73
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	300,904.94	0.00	300,904.94
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	255,172.59	255,172.59
INTEREST	932-932	0.00	0.00	95,799.88	95,799.88
OTHER OBJECTS	300-997	0.00	0.00	17,852.00	17,852.00
TOTAL DEBT SERVICE		0.00	0.00	368,824.47	368,824.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-IV-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,646,090.25	300,904.94	368,824.47	3,194,374.70
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,646,090.25	300,904.94	368,824.47	3,194,374.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,410,715.10	0.00	1,410,715.10
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,410,715.10	0.00	1,410,715.10
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	6,659.38	0.00	6,659.38
MATERIALS & SUPPLIES	400-499	145,585.52	0.00	145,585.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	85,410.31	0.00	85,410.31
TOTAL INSTRUCTIONAL SERVICES		237,655.21	0.00	237,655.21
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	94,076.87	0.00	94,076.87
MATERIALS & SUPPLIES	400-499	328,765.41	0.00	328,765.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	167,388.25	0.00	167,388.25
TOTAL INSTRUCTIONAL SUPPORT SERV		590,230.53	0.00	590,230.53
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	24,717.53	0.00	24,717.53
MATERIALS & SUPPLIES	400-499	2,728.17	0.00	2,728.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		27,445.70	0.00	27,445.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	38,031.81	0.00	38,031.81
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		38,031.81	0.00	38,031.81
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, 2010

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	317,624.34	0.00	317,624.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	82,433.11	0.00	82,433.11
TOTAL OTHER EXPENDITURES		400,057.45	0.00	400,057.45
TOTAL EXPENDITURES	1000-9899	1,293,420.70	0.00	1,293,420.70
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	78,317.09	0.00	78,317.09
OTHER FINANCING SOURCES	9000-9997	330.00	0.00	330.00
	9910			
TRANSFERS OUT	920-929	140,101.52	0.00	140,101.52
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	(61,454.43)	0.00	(61,454.43)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(61,454.43)	0.00	(61,454.43)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	55,839.97	0.00	55,839.97
BEGINNING FUND BALANCE - OCT 1	0300-0399	619,881.13	0.00	619,881.13
ENDING FUND BALANCE - SEP 30	(NET)	675,721.10	0.00	675,721.10

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	17,472.02	98,802.27	52,034.60	0.00	1,259.06	13,648.66
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	17,472.02	98,802.27	52,034.60	0.00	1,259.06	13,648.66

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		2900	3600	3700	3800	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	494.84
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	393.25
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	888.09
TOTAL EXPENDITURES	1000-9899	859.87	1,210.00	820.71	14,498.81	30,064.56	179,954.29
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)	859.87	1,210.00	820.71	14,498.81	30,064.56	179,954.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4711	8100	8210	8220	8230	8310
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	10,010.77	447,136.14	4,268.55	5,858.07	1,220.98
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	10,010.77	447,136.14	4,268.55	5,858.07	1,220.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	FIDUCIARY - EXPENDABLE TRUST					
		8320 -----	8330 -----	8410 -----	9540 -----	9600 -----	9700 -----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,499.64	875.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	194.06	596.03	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,693.70	1,471.03	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, 2010

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8320	8330	8410	9540	9600	9700
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	317,129.50	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	4,941.18	77,098.68	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	4,941.18	394,228.18	0.00
TOTAL EXPENDITURES	1000-9899	5,693.70	1,471.03	7,967.25	4,941.18	394,228.18	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	140,101.52
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	140,101.52
TOTAL EXPENDITURES, OTHER FUND USES (NET)		5,693.70	1,471.03	7,967.25	4,941.18	394,228.18	140,101.52

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	6,659.38
MATERIALS & SUPPLIES	400-499	145,585.52
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	85,410.31
TOTAL INSTRUCTIONAL SERVICES		237,655.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	94,076.87
MATERIALS & SUPPLIES	400-499	328,765.41
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	167,388.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		590,230.53
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	24,717.53
MATERIALS & SUPPLIES	400-499	2,728.17
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		27,445.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	38,031.81
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		38,031.81
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	317,624.34
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	82,433.11
TOTAL OTHER EXPENDITURES		400,057.45
TOTAL EXPENDITURES	1000-9899	1,293,420.70
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	140,101.52
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	140,101.52
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,433,522.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	1,985.30	112.00	0.00
MATERIALS & SUPPLIES	400-499	16,036.95	21,378.24	3,890.29	8,832.16	25,444.70	9,161.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,419.46	2,969.90	14,379.41	3,553.25	6,426.88	7,669.11
TOTAL INSTRUCTIONAL SERVICES		18,456.41	24,348.14	18,269.70	14,370.71	31,983.58	16,830.28
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	11,600.17	0.00	3,402.63	8,374.01	0.00
MATERIALS & SUPPLIES	400-499	3,343.25	32,039.11	17,655.02	49,764.19	26,822.52	3,345.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,563.50	6,350.30	2,175.75	6,138.50	15,498.19	1,499.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		20,906.75	49,989.58	19,830.77	59,305.32	50,694.72	4,844.36
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	600.00	0.00	0.00	18,447.95	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,252.51	0.00	0.00	592.60	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 OPERATION & MAINTENANCE		0.00	1,852.51	0.00	0.00	19,040.55	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, 2010

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0005	FIDUCIARY - EXPENDABLE TRUST				0135	0140
-----	-----	-----	-----	-----	-----	-----	-----	
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	1,454.00	35,358.90	2,857.47	12,652.01	63,286.42	5,588.20	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	2,008.02	16,193.40	1,188.65	2,550.00	16,408.67	1,154.50	
TOTAL OTHER EXPENDITURES		3,462.02	51,552.30	4,046.12	15,202.01	79,695.09	6,742.70	
TOTAL EXPENDITURES	1000-9899	46,011.66	129,638.41	48,396.13	89,909.89	183,319.56	32,922.04	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	1,330.31	26,786.49	6,526.29	3,012.51	4,707.08	2,104.04	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	1,330.31	26,786.49	6,526.29	3,012.51	4,707.08	2,104.04	
TOTAL EXPEND & OTHER FUND USES	(NET)	47,341.97	156,424.90	54,922.42	92,922.40	188,026.64	35,026.08	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0150	0160	0165	0175	0180	0200
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	1,841.08	150.00
MATERIALS & SUPPLIES	400-499	2,037.93	9,270.82	5,208.82	633.28	2,704.08	6,782.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,839.00	0.00	3,294.00	1,447.50	60.00	326.39
TOTAL INSTRUCTIONAL SERVICES		8,876.93	9,270.82	8,502.82	2,080.78	4,605.16	7,259.37
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	7,520.21	5.54	200.00	15,610.99	9,052.26
MATERIALS & SUPPLIES	400-499	5,975.08	45,663.01	1,537.82	9,727.82	39,881.14	26,373.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	13,376.28	9,147.67	0.00	12,503.99	48,354.76
TOTAL INSTRUCTIONAL SUPPORT SERVICES		5,975.08	66,559.50	10,691.03	9,927.82	67,996.12	83,780.58
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	103.00	169.94	0.00	75.00	3,809.68	0.00
MATERIALS & SUPPLIES	400-499	0.00	153.75	0.00	0.00	512.87	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		103.00	323.69	0.00	75.00	4,322.55	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, 2010

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	1,924.90	25,319.75	1,229.21	511.54	48,336.53	21,078.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,663.12	3,150.00	7,996.78	2,550.04	1,985.53	955.68
TOTAL OTHER EXPENDITURES		6,588.02	28,469.75	9,225.99	3,061.58	50,322.06	22,033.74
TOTAL EXPENDITURES	1000-9899	23,824.39	105,688.76	29,787.84	15,976.18	129,083.45	116,257.89
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	137.64	16,660.67	1,414.22	2,608.15	12,265.07	2,826.49
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	137.64	16,660.67	1,414.22	2,608.15	12,265.07	2,826.49
TOTAL EXPEND & OTHER FUND USES	(NET)	23,962.03	122,349.43	31,202.06	18,584.33	141,348.52	119,084.38

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	321.00	2,250.00	0.00	0.00	6,659.38
MATERIALS & SUPPLIES	400-499	13,079.87	11,176.01	6,469.21	2,847.91	631.10	145,585.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,706.40	2,457.83	2,463.00	12,398.18	0.00	85,410.31
TOTAL INSTRUCTIONAL SERVICES		31,786.27	13,954.84	11,182.21	15,246.09	631.10	237,655.21
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	299.00	30,423.69	2,354.27	27.70	5,206.40	94,076.87
MATERIALS & SUPPLIES	400-499	2,370.24	51,611.48	9,061.60	1,649.59	1,944.62	328,765.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	127.31	27,058.00	381.00	1,545.00	5,669.00	167,388.25
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,796.55	109,093.17	11,796.87	3,222.29	12,820.02	590,230.53
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	1,411.96	100.00	0.00	0.00	24,717.53
MATERIALS & SUPPLIES	400-499	0.00	216.44	0.00	0.00	0.00	2,728.17
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	1,628.40	100.00	0.00	0.00	27,445.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-II-VIII-C-3	
		0205	0210	0215	0220	6010	TOTAL (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	10,949.70	73,240.62	8,297.77	2,151.90	3,387.36	317,624.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,497.88	8,685.01	6,134.53	2,783.18	2,528.12	82,433.11
TOTAL OTHER EXPENDITURES		12,447.58	81,925.63	14,432.30	4,935.08	5,915.48	400,057.45
TOTAL EXPENDITURES	1000-9899	50,183.00	209,599.24	38,365.78	25,089.88	19,366.60	1,293,420.70
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	2,133.23	39,821.02	11,813.50	5,954.81	0.00	140,101.52
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	2,133.23	39,821.02	11,813.50	5,954.81	0.00	140,101.52
TOTAL EXPEND & OTHER FUND USES	(NET)	52,316.23	249,420.26	50,179.28	31,044.69	19,366.60	1,433,522.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4137-1	4150-0	4160-0	4161-0	4170-0	4210-0
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	19,315.15	33,851.00	0.00	0.00	722,379.12
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	19,315.15	33,851.00	0.00	0.00	722,379.12
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	513,091.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	199,075.47
PURCHASED SERVICES	300-399	0.00	0.00	10,584.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	14,080.72	0.00	0.00	0.00	10,211.84
CAPITAL OUTLAY	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	14,080.72	10,584.00	0.00	0.00	722,379.12
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,195.36	4,987.59	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,510.07	10,590.84	0.00	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	270.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	4,975.43	15,578.43	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	5,338.80	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,744.77	0.00	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	151.00	0.00	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	7,234.57	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, 2010

EXHIBIT A-I-II-A-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4241-1	GOVERNMENTAL - SPECIAL REVENUE				5101-0	5101-9
			4270-0	4272-0	4285-0			
	-----	-----	-----	-----	-----	-----	-----	
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	25,429.00	25,836.85	0.00	3,218,933.06	0.00	
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	1,359,866.77	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	158,943.95	0.00	
TOTAL REVENUES		0.00	25,429.00	25,836.85	0.00	4,737,743.78	0.00	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	12,554.10	0.00	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	12,554.10	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	4,512.30	0.00	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	4,512.30	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	8,770.45	0.00	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 OPERATION & MAINTENANCE		0.00	0.00	8,770.45	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, 2010

EXHIBIT A-I-II-C-6

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4241-1	4270-0	4272-0	4285-0	5101-0	5101-9
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	25,429.00	25,836.85	0.00	5,798,154.19	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	1,379,707.94	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	18.50	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	1,379,726.44	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	1,379,726.44	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(0.00)	0.00	319,316.03	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	1,855,575.62	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	(0.00)	0.00	2,174,891.65	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, 2010

EXHIBIT A-I-II-A-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5330-0	GOVERNMENTAL - SPECIAL REVENUE			8992-0	TOTAL (Memo Only)
			5990-0	7101-0	7101-9		
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	31,261.82	0.00	0.00	0.00	10,763,661.88
LOCAL REVENUES	6000-7999	0.00	0.00	2,258,325.73	0.00	0.00	3,618,192.50
OTHER REVENUES	8000-8999	0.00	0.00	57,478.13	0.00	74,246.27	290,668.35
TOTAL REVENUES		0.00	31,261.82	2,315,803.86	0.00	74,246.27	14,672,522.73
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,686,461.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,557,418.32
PURCHASED SERVICES	300-399	0.00	0.00	76,540.72	0.00	0.00	142,234.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	474,310.65	0.00	0.00	1,530,745.48
CAPITAL OUTLAY	500-599	0.00	0.00	17,380.00	0.00	0.00	125,628.00
OTHER OBJECTS	600-997	0.00	0.00	23,824.67	0.00	0.00	23,824.67
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	592,056.04	0.00	0.00	6,066,312.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	23,042.29	0.00	0.00	0.00	756,543.17
EMPLOYEE BENEFITS	200-299	0.00	8,219.53	0.00	0.00	0.00	272,361.30
PURCHASED SERVICES	300-399	0.00	0.00	453,860.32	0.00	50,513.30	683,354.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	255,705.86	0.00	0.00	354,672.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	198,762.11	0.00	0.00	259,206.61
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	31,261.82	908,328.29	0.00	50,513.30	2,326,138.25
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	5,338.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	10,515.22
PURCHASED SERVICES	300-399	0.00	0.00	209,248.45	0.00	0.00	209,248.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	62,011.07	0.00	0.00	62,162.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	11,657.32	0.00	0.00	11,657.32
TOTAL OPERATION & MAINTENANCE		0.00	0.00	282,916.84	0.00	0.00	298,921.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-I-II-C-7

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				8992-0	TOTAL (Memo Only)
		5330-0	5990-0	7101-0	7101-9		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	97,049.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	38,725.85
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	5,868.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	590,963.15	0.00	0.00	591,114.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,732.42	0.00	0.00	5,732.42
TOTAL OTHER EXPENDITURES		0.00	0.00	596,695.57	0.00	0.00	738,490.56
TOTAL EXPENDITURES	1000-9899	0.00	31,261.82	2,548,691.12	0.00	74,246.27	15,965,820.40
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	721,998.99	0.00	0.00	2,101,706.93
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	746.77	0.00	0.00	765.27
	9910						
TRANSFERS OUT	920-929	0.00	0.00	468,162.99	0.00	0.00	468,162.99
	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	254,582.77	0.00	0.00	1,634,309.21
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	254,582.77	0.00	0.00	1,634,309.21
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	0.00	0.00	21,695.51	0.00	0.00	341,011.54
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,512,206.42	0.00	0.00	3,367,782.04
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	1,533,901.93	0.00	0.00	3,708,793.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0029	0075	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	227,144.75	118,246.87	0.00	0.00	144,366.42
EMPLOYEE BENEFITS	200-299	0.00	134,119.05	89,929.13	0.00	0.00	81,465.11
PURCHASED SERVICES	300-399	0.00	12,319.08	13,614.20	0.00	0.00	13,654.67
MATERIALS & SUPPLIES	400-499	0.00	155,654.54	65,940.52	0.00	0.00	63,514.04
CAPITAL OUTLAY	500-599	0.00	10,270.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,522.80	1,897.50	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	542,030.22	289,628.22	0.00	0.00	303,000.24
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	63,935.00	48,616.96	0.00	0.00	60,618.76
EMPLOYEE BENEFITS	200-299	0.00	20,982.57	20,935.11	0.00	0.00	20,744.27
PURCHASED SERVICES	300-399	0.00	14,455.41	89,420.98	0.00	0.00	3,999.09
MATERIALS & SUPPLIES	400-499	0.00	33,822.96	23,037.30	0.00	0.00	11,205.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,099.04	17,987.48	0.00	0.00	6,374.26
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	140,294.98	199,997.83	0.00	0.00	102,941.98
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,858.18	50,188.79	0.00	0.00	3,060.00
MATERIALS & SUPPLIES	400-499	0.00	3,300.64	9,153.31	0.00	0.00	59.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	11,657.32	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	8,158.82	70,999.42	0.00	0.00	3,119.55

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0075	0125
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	7,801.99	0.00	0.00	0.00	1,025.00	
EMPLOYEE BENEFITS	200-299	0.00	1,304.68	0.00	0.00	0.00	204.15	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	89,699.07	48,775.59	0.00	0.00	42,111.85	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	703.94	1,742.27	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	99,509.68	50,517.86	0.00	0.00	43,341.00	
TOTAL EXPENDITURES	1000-9899	0.00	1,397,681.27	1,145,039.10	0.00	0.00	868,749.17	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	0.00	74,848.70	61,539.68	0.00	0.00	16,579.25	
	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	74,848.70	61,539.68	0.00	0.00	16,579.25	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,472,529.97	1,206,578.78	0.00	0.00	885,328.42	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	160,857.03	147,242.62	193,246.53	186,662.74	289,104.33	174,151.54
EMPLOYEE BENEFITS	200-299	86,043.19	71,016.96	109,226.57	128,711.43	151,886.26	99,578.71
PURCHASED SERVICES	300-399	5,333.54	13,172.21	8,736.16	35,972.20	1,857.00	196.00
MATERIALS & SUPPLIES	400-499	40,846.99	59,588.46	60,474.99	82,597.07	36,221.41	5,725.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,141.82	3,374.50	50.00	0.00	1,236.50	504.00
TOTAL INSTRUCTIONAL SERVICES		296,222.57	294,394.75	371,734.25	433,943.44	480,305.50	280,155.89
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	390.00	550.00	60,535.75	70,379.24	1,375.00	1,600.00
EMPLOYEE BENEFITS	200-299	33.19	42.06	20,823.58	21,970.82	105.20	122.42
PURCHASED SERVICES	300-399	32,064.78	29,862.92	15,953.12	22,904.30	44,175.20	3,411.75
MATERIALS & SUPPLIES	400-499	4,458.79	4,883.25	18,298.39	20,089.31	11,790.72	3,431.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,538.89	10,957.53	7,747.14	17,187.40	17,101.64	2,071.65
TOTAL INSTRUCTIONAL SUPPORT SERVICES		43,485.65	46,295.76	123,357.98	152,531.07	74,547.76	10,636.96
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	13,260.58	35,932.01	2,145.00	3,125.72	18,983.81	1,626.69
MATERIALS & SUPPLIES	400-499	661.91	12,279.45	7,111.28	1,158.89	5,661.08	486.35
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		13,922.49	48,211.46	9,256.28	4,284.61	24,644.89	2,113.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0130	GOVERNMENTAL - SPECIAL REVENUE			0160	0165
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	6,711.83	7,400.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,340.15	603.38	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,304.38	39,146.49	46,403.77	42,681.57	16,817.98	14,262.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	108.00	0.00	2,107.33	0.00	970.88
TOTAL OTHER EXPENDITURES		10,304.38	39,254.49	54,455.75	52,792.28	16,817.98	15,232.89
TOTAL EXPENDITURES	1000-9899	655,579.23	730,378.16	949,295.00	1,011,109.26	885,450.10	562,377.64
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	21,440.10	70,633.90	21,954.59	4,035.98	29,776.35	888.85
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	21,440.10	70,633.90	21,954.59	4,035.98	29,776.35	888.85
TOTAL EXPEND, & OTHER FUND USES	(NET)	677,019.33	801,012.06	971,249.59	1,015,145.24	915,226.45	563,266.49

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	258,249.33	175,017.41	106,725.98	235,796.03	132,960.00	108,291.19
EMPLOYEE BENEFITS	200-299	158,248.14	88,603.80	48,633.97	152,719.04	62,438.41	71,043.30
PURCHASED SERVICES	300-399	4,922.73	2,484.40	0.00	5,291.72	0.00	8,042.92
MATERIALS & SUPPLIES	400-499	91,467.57	18,311.83	267,444.31	102,675.22	70,569.41	23,631.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,110.00	0.00
OTHER OBJECTS	600-997	0.00	2,902.65	0.00	1,042.00	7,018.90	134.00
TOTAL INSTRUCTIONAL SERVICES		512,887.77	287,320.09	422,804.26	497,524.01	280,096.72	211,143.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	58,265.00	420.00	727.50	29,790.00	510.00	62,666.00
EMPLOYEE BENEFITS	200-299	20,022.70	32.12	62.90	10,321.57	39.02	21,221.18
PURCHASED SERVICES	300-399	28,048.62	36,912.00	57,882.29	19,780.84	82,751.08	15,472.79
MATERIALS & SUPPLIES	400-499	21,909.65	48,762.48	11,060.67	25,996.02	17,975.60	29,734.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,494.75	62,129.31	15,271.09	6,831.25	35,250.24	5,777.40
TOTAL INSTRUCTIONAL SUPPORT SERVICES		136,740.72	148,255.91	85,004.45	92,719.68	136,525.94	134,871.89
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,113.25	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,365.77	11,354.18	14,311.83	6,648.75	14,703.77	8,143.81
MATERIALS & SUPPLIES	400-499	3,343.87	3,367.42	6,497.33	2,079.37	4,303.03	484.77
CAPITAL OUTLAY	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		7,709.64	20,834.85	20,809.16	8,728.12	19,006.80	8,628.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	GOVERNMENTAL - SPECIAL REVENUE				0210	0215
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	50,075.33	0.00	0.00	21,635.00	0.00	2,400.00	
EMPLOYEE BENEFITS	200-299	30,360.58	0.00	0.00	4,433.00	0.00	479.91	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	5,868.38	0.00	0.00	
MATERIALS & SUPPLIES	400-499	56,904.08	26,856.50	12,442.78	42,540.29	36,067.99	32,531.85	
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	100.00	
TOTAL OTHER EXPENDITURES		137,339.99	26,856.50	12,442.78	74,476.67	36,067.99	35,511.76	
TOTAL EXPENDITURES	1000-9899	1,296,327.26	808,915.66	869,925.82	1,158,480.82	738,224.26	755,151.90	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	29,634.22	20,250.41	24,777.43	3,059.99	49,213.39	18,795.31	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	29,634.22	20,250.41	24,777.43	3,059.99	49,213.39	18,795.31	
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,325,961.48	829,166.07	894,703.25	1,161,540.81	787,437.65	773,947.21	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	28,398.45	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,434.15	321.10	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,536.56	58.68	14,042.63	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	17,618.39	176,183.77	192,279.53	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	108,248.00	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		71,987.55	284,811.55	206,322.16	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	120.00	0.00	0.00	82,010.04	214,033.92	0.00	0.00
EMPLOYEE BENEFITS	200-299	9.17	0.00	0.00	43,288.73	71,604.69	0.00	0.00
PURCHASED SERVICES	300-399	18,350.90	61,423.37	0.00	30,543.66	75,941.13	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,541.87	5,632.06	0.00	52,121.78	5,920.83	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	6,407.54	7,150.00	0.00	350.00	18,480.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		29,429.48	74,205.43	0.00	208,314.21	385,980.57	0.00	0.00
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	5,338.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	1,744.77
PURCHASED SERVICES	300-399	14,444.04	2,095.52	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,943.57	119.25	0.00	0.00	0.00	0.00	151.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		16,387.61	2,214.77	0.00	0.00	0.00	0.00	7,234.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0220	6010	8110	8210	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	20,312.05	13,256.51	0.00	0.00	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		20,312.05	13,256.51	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	409,190.09	382,606.73	206,322.16	208,314.21	385,980.57	7,234.57
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	13,560.57	7,174.27	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)	13,560.57	7,174.27	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	422,750.66	389,781.00	206,322.16	208,314.21	385,980.57	7,234.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,657.20	0.00	0.00	0.00	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		2,657.20	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, 2010

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	2,657.20	182,385.26	0.00	236,964.38	15,763.93	9,233.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	2,657.20	182,385.26	0.00	236,964.38	15,763.93	9,233.68

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8650	8690	9700	(Memo Only)
GOVERNMENTAL - SPECIAL REVENUE					

EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,686,461.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,557,418.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	142,234.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,530,745.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	125,628.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	23,824.67
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	6,066,312.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	756,543.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	272,361.30
PURCHASED SERVICES	300-399	0.00	0.00	0.00	683,354.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	354,672.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	259,206.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	2,326,138.25
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	5,338.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,515.22
PURCHASED SERVICES	300-399	0.00	0.00	0.00	209,248.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	62,162.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	11,657.32
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	298,921.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-II-II-B-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	8650	8690	9700	(Memo Only)
-----		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,472,501.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,070,869.05
PURCHASED SERVICES	300-399	0.00	0.00	0.00	214,665.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,641,291.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	278,742.07
OTHER OBJECTS	600-997	0.00	0.00	0.00	413,079.39
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	6,091,149.32
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	179,434.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	60,217.55
PURCHASED SERVICES	300-399	23,732.97	0.00	0.00	54,514.06
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	479.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	62,750.00	0.00	64,605.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		23,732.97	62,750.00	0.00	359,250.51
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	85,557.51
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	85,557.51
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, 2010

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	97,049.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	38,725.85
PURCHASED SERVICES	300-399	0.00	0.00	0.00	5,868.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	591,114.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	5,732.42
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	738,490.56
TOTAL EXPENDITURES	1000-9899	23,732.97	62,750.00	0.00	15,965,820.40
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	468,162.99
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	468,162.99
TOTAL EXPEND, & OTHER FUND USES	(NET)	23,732.97	62,750.00	0.00	16,433,983.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1810	1851
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	11,075.96	1,902,051.28	335,760.49	958.63	0.00	2,500.00
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)	11,075.96	1,902,051.28	335,760.49	958.63	0.00	2,500.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1890	2200	2300	2400	2800	2900
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,296,885.91	1,734,413.71	37,765.11	403,881.13
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	0.00	1,296,885.91	1,734,413.71	37,765.11	403,881.13

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		3500 -----	3600 -----	3700 -----	3800 -----	4400 -----	4500 -----
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	321.10	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	150.00	651.03	0.00	13,057.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	27,688.65	231,407.83	0.00	182,453.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	108,248.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	5,105.01
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	27,838.65	340,627.96	0.00	200,615.43
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	1,459.39	2,176.63	3,746.82	30,907.13	0.00	184,978.99
MATERIALS & SUPPLIES	400-499	2,102.45	3,318.81	0.00	15.00	0.00	46,707.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	600.00	900.00	3,565.00	0.00	69,654.22
TOTAL INSTRUCTIONAL SUPPORT SERVICES		3,561.84	6,095.44	4,646.82	34,487.13	0.00	301,340.94
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	1,228.68	0.00	99,020.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	183.27	0.00	28,179.59
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	11,657.32
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	1,411.95	0.00	138,857.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3500	3600	3700	3800	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,561.84	11,530.99	32,485.47	378,571.04	26,020.84	671,586.71
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	1,072.00	288.41
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	1,072.00	288.41
TOTAL EXPEND, OTHER FUND USES	(NET)	3,561.84	11,530.99	32,485.47	378,571.04	27,092.84	671,875.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4501	4502	4503	4506	4508	4509
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	2,089.08	6,399.52	6,487.32	4,277.76	1,028.28	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	536.87	1,408.48	850.00	500.00	250.00	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)	536.87	1,408.48	850.00	500.00	250.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	2,625.95	7,808.00	7,337.32	4,777.76	1,278.28	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, 2010

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4510	4600	4712	4800	8100	8110
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	50,798.82	46,250.33	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	9,090.93	29,634.92	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,868.38	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	151.61	0.00	0.00	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	65,909.74	75,885.25	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	715.32	65,909.74	76,170.25	0.00	56,376.50	88,198.95
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	300.00	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)	300.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,015.32	65,909.74	76,170.25	0.00	56,376.50	88,198.95

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		8210 -----	8220 -----	8230 -----	8310 -----	8320 -----	8330 -----
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	438,198.54	249,994.33	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	163,727.30	74,551.52	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	212,039.40	142,548.82	68,521.33	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	137,371.26	67,364.05	77,534.08	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	70,799.09	60,774.91	51,428.39	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,022,135.59	595,233.63	197,483.80	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	5,338.80	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,744.77	8,770.45	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	5,303.44	79,312.77	23,858.73
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,768.25	15,958.42	16,072.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	14,155.26	104,041.64	39,931.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8210	GOVERNMENTAL - SPECIAL REVENUE				8320	8330
-----	-----	-----	-----	-----	-----	-----	-----	
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	1,022,135.59	595,233.63	197,483.80	14,155.26	104,041.64	39,931.27	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	1,022,135.59	595,233.63	197,483.80	14,155.26	104,041.64	39,931.27	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8340	8410	8420	8620	8630	8640
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	524.29	0.00	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		524.29	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8340	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	524.29	5,345.86	5,823,583.19	236,964.38	13,763.93	9,233.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	524.29	5,345.86	5,823,583.19	236,964.38	13,763.93	9,233.68

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-A-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					TOTAL	
		8650	8690	9100	9600	9700	(Memo Only)	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00		2,686,461.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00		1,557,418.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00		142,234.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00		1,530,745.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00		125,628.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00		23,824.67
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00		6,066,312.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00		756,543.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00		272,361.30
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00		683,354.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00		354,672.94
CAPITAL OUTLAY	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		259,206.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00		2,326,138.25
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00		5,338.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00		10,515.22
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00		209,248.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00		62,162.07
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		11,657.32
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00		298,921.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9700	TOTAL (Memo Only)
		8650	8690	9100	9600			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	97,049.15	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	38,725.85	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	5,868.38	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	590,963.15	0.00	591,114.76	
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	5,732.42	0.00	5,732.42	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	596,695.57	0.00	738,490.56	
TOTAL EXPENDITURES	1000-9899	28,732.97	35,736.00	85,557.51	596,695.57	0.00	15,965,820.40	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	462,957.23	468,162.99	
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	0.00	0.00	0.00	462,957.23	468,162.99	
TOTAL EXPEND, OTHER FUND USES	(NET)	28,732.97	35,736.00	85,557.51	596,695.57	462,957.23	16,433,983.39	