

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	46,379,235.00	326,651.00	42,710.00	67,422.00	355,238.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,838,250.00	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		50,217,485.00	326,651.00	42,710.00	67,422.00	355,238.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,839,040.34	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,226,933.11	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	608,574.16	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	54,116.47	0.00	0.00	64,528.50	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		35,728,664.08	0.00	0.00	64,528.50	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	7,539,512.64	214,795.31	32,739.67	0.00	256,045.89	0.00
EMPLOYEE BENEFITS	200-299	3,134,464.77	111,855.69	9,970.33	0.00	96,525.58	0.00
PURCHASED SERVICES	300-399	20,220.29	0.00	0.00	2,893.50	2,666.53	0.00
MATERIALS & SUPPLIES	400-499	213.08	0.00	0.00	0.00	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		10,694,410.78	326,651.00	42,710.00	2,893.50	355,238.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,892,381.83	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	955,406.97	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	23,217.01	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		2,871,005.81	0.00	0.00	0.00	0.00	0.00



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EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1241-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	254,107.88	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	118,315.73	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,893.00	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		377,316.61	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	50,217,485.00	326,651.00	42,710.00	67,422.00	355,238.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(0.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - 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, 2018

EXHIBIT A-I-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-0	1720-0	1760-0	1765-0	1766-0	1810-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	17,574.00	461,627.76	87,477.26	451,710.00	12,499.00	66,750.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	36,160.00	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		17,574.00	497,787.76	87,477.26	451,710.00	12,499.00	66,750.00
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	47,783.83
CAPITAL OUTLAY	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	47,783.83
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	2,805.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	2,805.01
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	52,077.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	52,077.00	0.00	0.00





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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-0	1720-0	1760-0	1765-0	1766-0	1810-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	12,797.16	287,829.48	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,776.84	145,661.93	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	11,820.27	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,498.76	0.00	0.00	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	1,700.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		17,574.00	460,510.44	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	17,574.00	460,510.44	0.00	272,467.00	0.00	50,588.84
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	78,800.00	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	(78,800.00)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(78,800.00)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	37,277.32	8,677.26	179,243.00	12,499.00	16,161.16
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	156,166.56	265,109.85	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	193,443.88	273,787.11	179,243.00	12,499.00	16,161.16





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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2130-0	2254-0	2259-0	2901-0	5910-0	6001-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	16,507.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	8,358.18
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	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	24,865.53
TOTAL EXPENDITURES	1000-9899	0.00	0.00	2,180.20	123,000.00	0.00	7,695,488.16
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	5,483.61
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	407,587.61
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	2,411,516.93
	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	(1,998,445.71)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	(1,998,445.71)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	6,152.00	0.00	0.00	(0.00)	0.00	(147,772.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	46,047.00	0.00	1,495.94	0.00	29,423.59	4,439.39
ENDING FUND BALANCE - SEP 30	(NET)	52,199.00	0.00	1,495.94	(0.00)	29,423.59	(143,332.61)

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EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6230-0	6510-0	6850-0	6921-0	6922-0	6940-0
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	4,127,455.14	300.00	0.00	77,439.00	25,530.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,127,455.14	300.00	0.00	77,439.00	25,530.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	13,810.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,679.91	0.00
PURCHASED SERVICES	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	18,750.00	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	35,239.91	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	306.10	0.00	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	306.10	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,397,758.77	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		2,397,758.77	0.00	0.00	0.00	0.00	0.00



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EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6230-0	6510-0	6850-0	6921-0	6922-0	6940-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	31,126.74	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,031.76	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	37,158.50	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,885,101.09	0.00	306.10	37,158.50	35,239.91	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	9,709.91	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	9,709.91	0.00	103,302.28	5,880.00	0.00	0.00
OTHER FUND USES	9900-9999						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(9,709.91)	0.00	(103,302.28)	(5,880.00)	9,709.91	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(9,709.91)	0.00	(103,302.28)	(5,880.00)	9,709.91	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,232,644.14	300.00	(103,608.38)	34,400.50	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	15,442,867.35	1,048.41	103,608.38	485,657.23	0.00	25,012.05
ENDING FUND BALANCE - SEP 30	(NET)	16,675,511.49	1,348.41	0.00	520,057.73	0.00	25,012.05

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EXHIBIT A-I-I-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6960-0	6970-0	6981-0	6999-0	8992-0	8995-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	25,608.94	766.78	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	122,433.63
TOTAL REVENUES		0.00	25,608.94	766.78	0.00	0.00	122,433.63
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	3,175.99	0.00	24,891.08	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	621.33	0.00	4,613.80	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	97,474.23	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	3,797.32	0.00	126,979.11	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,007.40	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,992.65	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,695.39	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	22,695.44	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	232.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	46.29	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	539.59	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	817.88	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, 2018

EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6960-0	6970-0	6981-0	6999-0	8992-0	8995-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,262.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,399.34	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,271.24	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	9,933.08	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	3,797.32	1,200.00	230,884.66	0.00	73,253.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	2,121.06	0.00	221,880.87	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	2,046.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	16,065.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(11,897.94)	0.00	221,880.87	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(11,897.94)	0.00	221,880.87	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	9,913.68	(433.22)	(9,003.79)	0.00	49,180.63
BEGINNING FUND BALANCE - OCT 1	0300-0399	577.13	7,916.43	4,127.13	21,671.01	0.00	291,064.95
ENDING FUND BALANCE - SEP 30	(NET)	577.13	17,830.11	3,693.91	12,667.22	0.00	340,245.58

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-I-A-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9320-0	9910-0	GOVERNMENTAL - GENERAL (Memo Only)
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	53,228,682.25
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	3,245.48
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	17,643,922.70
OTHER REVENUES	8000-8999	15,905.46	0.00	0.00	168,842.64
TOTAL REVENUES		15,905.46	0.00	0.00	71,044,693.07
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,654,028.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,763,725.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00	752,693.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	664,265.01
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	38,834,712.78
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,817,486.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,472,411.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	447,439.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	56,878.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	16,603.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	12,810,818.69
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,986,116.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	981,407.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,166,593.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	642,922.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	81,860.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	5,376.85
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	7,864,276.83

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9320-0	9910-0	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,526,625.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,832,959.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	115,569.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	756,950.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	171,190.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	175.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,403,471.86
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,141,606.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	392,073.24
PURCHASED SERVICES	300-399	0.00	0.00	0.00	278,973.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	20,704.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	52,714.98
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	1,886,072.93
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8997-0	9320-0	9910-0	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	609,631.11
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	284,543.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	17,984.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	13,498.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,700.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	927,358.16
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	67,726,711.25
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	239,195.45
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	409,633.61
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	2,625,274.12
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL	900-997 (NET)	0.00	0.00	0.00	(1,976,445.06)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(1,976,445.06)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	15,905.46	0.00	0.00	1,341,536.76
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,871.47	2,935.12	764.28	16,903,803.27
ENDING FUND BALANCE - SEP 30	(NET)	29,776.93	2,935.12	764.28	18,245,340.03



















CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4195-0	4470-0	5101-0	5161-0	5170-0	5290-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	188,521.14	0.00	0.00	6,088.89	0.00
EMPLOYEE BENEFITS	200-299	0.00	102,875.52	0.00	0.00	1,192.00	0.00
PURCHASED SERVICES	300-399	0.00	6,281.02	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	44,586.47	0.00	0.00	6,175.24	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,629.84	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	343,893.99	0.00	0.00	13,456.13	0.00
TOTAL EXPENDITURES	1000-9899	21,000.00	343,893.99	6,060,218.90	19,163.56	13,456.13	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	1,775,303.00	0.00	2,809.22	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	578.13	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	1,775,881.13	0.00	2,809.22	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	1,775,881.13	0.00	2,809.22	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	60,706.01	65,840.37	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	38,983.75	1,267,856.23	0.00	0.00	23,127.88
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	99,689.76	1,333,696.60	0.00	0.00	23,127.88

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	(Memo Only)
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	8,867,257.19
LOCAL REVENUES	6000-7999	0.00	1,783,840.81	0.00	2,763,652.70
OTHER REVENUES	8000-8999	0.00	0.00	21,435.99	178,098.51
TOTAL REVENUES		0.00	1,783,840.81	21,435.99	11,809,008.40
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,749,187.78
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	736,001.98
PURCHASED SERVICES	300-399	0.00	96,634.79	0.00	263,001.29
MATERIALS & SUPPLIES	400-499	0.00	762,160.01	0.00	1,378,366.58
CAPITAL OUTLAY	500-599	0.00	11,275.00	0.00	11,275.00
OTHER OBJECTS	600-997	0.00	23,904.18	0.00	40,773.34
TOTAL INSTRUCTIONAL SERVICES		0.00	893,973.98	0.00	4,178,605.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	734,667.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	266,260.39
PURCHASED SERVICES	300-399	0.00	480,073.37	0.00	887,292.32
MATERIALS & SUPPLIES	400-499	0.00	277,936.77	0.00	374,692.45
CAPITAL OUTLAY	500-599	0.00	14,500.00	0.00	14,500.00
OTHER OBJECTS	600-997	0.00	174,568.37	0.00	254,726.81
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	947,078.51	0.00	2,532,139.38
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	156,844.45	0.00	156,844.45
MATERIALS & SUPPLIES	400-499	0.00	67,335.54	20,464.50	129,675.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	100.00	0.00	100.00
TOTAL OPERATION & MAINTENANCE		0.00	224,279.99	20,464.50	286,619.57

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,570,693.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,180,406.41
PURCHASED SERVICES	300-399	0.00	96,773.80	0.00	366,777.53
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,606,449.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	108,850.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	345,458.37
TOTAL AUXILIARY SERVICES		0.00	96,773.80	0.00	6,178,635.17
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	118,450.16
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	38,468.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	8,928.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	623.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	21,720.05
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	188,191.10
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	52,635.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	52,635.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	5990-0	7101-0	8992-0	(Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	240,250.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	119,109.86
PURCHASED SERVICES	300-399	0.00	40.00	0.00	7,621.52
MATERIALS & SUPPLIES	400-499	0.00	372,316.20	0.00	423,554.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,069.66	0.00	4,509.90
TOTAL OTHER EXPENDITURES		0.00	373,425.86	0.00	795,046.02
TOTAL EXPENDITURES	1000-9899	0.00	2,535,532.14	20,464.50	14,211,872.21
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	1,082,907.67	0.00	2,861,019.89
OTHER FINANCING SOURCES	9000-9997	0.00	2,148.08	0.00	2,726.21
	9910				
TRANSFERS OUT	920-929	0.00	388,778.74	0.00	388,778.74
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	696,277.01	0.00	2,474,967.36
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	696,277.01	0.00	2,474,967.36
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(55,414.32)	971.49	72,103.55
BEGINNING FUND BALANCE - OCT 1	0300-0399	62,079.55	1,580,718.12	0.00	2,972,765.53
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	62,079.55	1,525,303.80	971.49	3,044,869.08



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		1320-0	2120-0	6230-0	9110-0	9116-0	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	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	450,000.00	710,000.00	0.00	0.00	0.00	1,160,000.00
INTEREST	932-932	80,550.00	2,043,624.09	0.00	500.92	37,822.20	2,162,497.21
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		530,550.00	2,753,624.09	0.00	500.92	37,822.20	3,322,497.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		1320-0	2120-0	6230-0	9110-0	9116-0	
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	530,550.00	2,753,624.09	0.00	500.92	37,822.20	3,322,497.21
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	709,499.09	0.00	500.92	0.00	710,000.01
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
900-997		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	709,499.09	0.00	500.92	0.00	710,000.01
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	709,499.09	0.00	500.92	0.00	710,000.01
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	132,635.78	132,635.78
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	708,039.97	708,039.97
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	840,675.75	840,675.75

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL
		1320-0	2120-0	2220-0	8411-0	9110-0	(Memo Only)
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	224,336.00	187,797.26	0.00	14,785.00	0.00	426,918.26
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	332,794.00	0.00	0.00	276,168.61	608,962.61
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		224,336.00	520,591.26	0.00	14,785.00	276,168.61	1,035,880.87
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	17,795.00	17,795.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,356,540.27	1,356,540.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	17,813.00	17,813.00
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	1,392,148.27	1,392,148.27
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	42,765.52	42,765.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	26,482.95	26,482.95
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	69,248.47	69,248.47
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	45,528.00	0.00	14,785.00	19,038.00	79,351.00
MATERIALS & SUPPLIES	400-499	0.00	210,709.44	0.00	0.00	36,913.40	247,622.84
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 OPERATION & MAINTENANCE		0.00	256,237.44	0.00	14,785.00	55,951.40	326,973.84



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL	
		1320-0	2120-0	2220-0	8411-0	9110-0	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,665,238.44	0.00	14,785.00	17,907,990.12	19,588,013.56	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	54.70	0.00	0.00	109.37	164.07	
	9910							
TRANSFERS OUT	920-929	0.00	709,499.09	0.00	0.00	500.92	710,000.01	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(709,444.39)	0.00	0.00	(391.55)	(709,835.94)	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(709,444.39)	0.00	0.00	(391.55)	(709,835.94)	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	224,336.00	(1,854,091.57)	0.00	0.00	(17,632,213.06)	(19,261,968.63)	
BEGINNING FUND BALANCE - OCT 1	0300-0399	362,623.42	4,434,681.08	41,346.57	0.00	29,208,355.60	34,047,006.67	
ENDING FUND BALANCE - SEP 30	(NET)	586,959.42	2,580,589.51	41,346.57	0.00	11,576,142.54	14,785,038.04	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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

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



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
<hr/>				
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	34,200.00	1,774,864.09	1,809,064.09
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		34,200.00	1,774,864.09	1,809,064.09
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	20,847.50	9,426.64	30,274.14
MATERIALS & SUPPLIES	400-499	0.00	139,253.61	139,253.61
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	107,235.83	107,235.83
TOTAL INSTRUCTIONAL SERVICES		20,847.50	255,916.08	276,763.58
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	350.00	172,917.18	173,267.18
MATERIALS & SUPPLIES	400-499	3,104.00	618,362.35	621,466.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	45.26	240,590.15	240,635.41
TOTAL INSTRUCTIONAL SUPPORT SERV		3,499.26	1,031,869.68	1,035,368.94
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	14,014.08	14,014.08
MATERIALS & SUPPLIES	400-499	17,200.00	6,392.18	23,592.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		17,200.00	20,406.26	37,606.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	80,614.58	80,614.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	80,614.58	80,614.58
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	2,052.00	0.00	2,052.00
MATERIALS & SUPPLIES	400-499	1,346.24	0.00	1,346.24
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	422.00	0.00	422.00
TOTAL GENERAL ADMIN SERVICES		3,820.24	0.00	3,820.24
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, 2018

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	273,302.65	273,302.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	57,801.25	57,801.25
TOTAL OTHER EXPENDITURES		0.00	331,103.90	331,103.90
TOTAL EXPENDITURES	1000-9899	45,367.00	1,719,910.50	1,765,277.50
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	29,927.48	29,927.48
OTHER FINANCING SOURCES	9000-9997	0.00	900.57	900.57
9910				
TRANSFERS OUT	920-929	4,084.22	112,005.74	116,089.96
OTHER FUND USES	9900-9999			
TOTAL	900-997	0.00	0.00	0.00
	(NET)	(4,084.22)	(81,177.69)	(85,261.91)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(4,084.22)	(81,177.69)	(85,261.91)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(15,251.22)	(26,224.10)	(41,475.32)
BEGINNING FUND BALANCE - OCT 1	0300-0399	83,529.14	862,148.34	945,677.48
ENDING FUND BALANCE - SEP 30	(NET)	68,277.92	835,924.24	904,202.16

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0005	0010	0015	0029	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,005,931.45	2,104,677.00	1,582,758.83	34,051.48	1,338,950.49
EMPLOYEE BENEFITS	200-299	0.00	817,788.16	825,464.70	681,539.03	34,067.88	531,102.83
PURCHASED SERVICES	300-399	0.00	55,459.71	43,702.85	54,065.56	2,392.99	35,135.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,854.52	3,089.00	4,962.06	26,033.83
CAPITAL OUTLAY	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	2,879,179.32	2,975,699.07	2,321,452.42	75,474.41	1,931,222.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	486,019.22	498,179.99	375,495.38	209,820.97	427,219.55
EMPLOYEE BENEFITS	200-299	0.00	199,257.51	193,644.30	146,990.14	62,324.40	173,709.49
PURCHASED SERVICES	300-399	0.00	7,070.52	9,100.33	7,858.74	689.99	7,559.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,141.48	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	692,347.25	700,924.62	530,344.26	273,976.84	608,488.12
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	63,297.88	67,460.95	1,796.42	0.00	45,480.96
EMPLOYEE BENEFITS	200-299	0.00	39,430.64	41,660.91	1,108.15	0.00	27,598.06
PURCHASED SERVICES	300-399	0.00	113,058.24	248,772.37	96,857.67	0.00	91,506.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	249.92	0.00	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	662.50	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	215,786.76	358,806.65	99,762.24	0.00	164,585.28



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0005	0010	0015	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	106,587.40	0.00	0.00	0.00	70,328.21
EMPLOYEE BENEFITS	200-299	0.00	51,953.30	0.00	0.00	0.00	32,574.77
PURCHASED SERVICES	300-399	0.00	2,741.07	0.00	0.00	0.00	934.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	7,574.56
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	161,281.77	0.00	0.00	0.00	111,412.35
TOTAL EXPENDITURES	1000-9899	0.00	3,951,160.12	4,044,132.29	2,953,989.71	349,451.25	2,817,218.61
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	47,142.47	64,909.79	46,580.56	0.00	37,237.61
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	47,142.47	64,909.79	46,580.56	0.00	37,237.61
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	3,998,302.59	4,109,042.08	3,000,570.27	349,451.25	2,854,456.22



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,416,067.81	1,604,175.64	1,566,651.40	1,486,755.04	1,287,295.93	956,538.32
EMPLOYEE BENEFITS	200-299	546,056.50	621,996.75	601,158.58	634,536.75	502,068.69	424,844.64
PURCHASED SERVICES	300-399	34,982.15	33,140.16	39,754.44	48,292.31	27,943.78	40,105.62
MATERIALS & SUPPLIES	400-499	3,781.00	4,401.39	0.00	0.00	1,016.99	3,089.00
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		2,000,887.46	2,263,713.94	2,207,564.42	2,169,584.10	1,818,325.39	1,424,577.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	389,334.29	432,943.54	401,764.55	521,438.14	388,013.54	363,928.79
EMPLOYEE BENEFITS	200-299	161,626.69	168,367.81	162,010.81	203,545.27	149,433.60	142,534.79
PURCHASED SERVICES	300-399	8,325.42	7,892.43	4,769.00	2,377.92	8,472.29	2,836.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		559,286.40	609,203.78	568,544.36	727,361.33	545,919.43	509,299.82
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,016.03	55,986.36	49,098.75	64,733.08	49,889.53	46,639.17
EMPLOYEE BENEFITS	200-299	28,416.11	29,668.78	28,269.12	41,243.39	28,469.72	28,079.25
PURCHASED SERVICES	300-399	190,340.02	204,773.99	140,787.86	101,225.31	164,934.35	75,434.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	129.00
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		259,772.16	290,429.13	218,155.73	207,201.78	243,293.60	150,281.65



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	56,174.86	112,368.33	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	30,447.86	54,254.86	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,425.75	5,902.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,707.00	0.00	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	500.00	700.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	95,255.47	173,225.23	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,821,562.97	3,168,222.82	3,091,488.77	3,279,352.08	2,619,150.70	2,084,351.37
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	50,585.48	73,714.59	37,343.74	43,054.19	54,296.97	23,780.35
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	50,585.48	73,714.59	37,343.74	43,054.19	54,296.97	23,780.35
TOTAL EXPEND & OTHER FUND USES	(NET)	2,872,148.45	3,241,937.41	3,128,832.51	3,322,406.27	2,673,447.67	2,108,131.72

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,833,622.93	1,464,901.85	1,743,062.71	1,750,601.99	1,496,446.88	1,743,477.96
EMPLOYEE BENEFITS	200-299	771,170.59	555,865.96	696,210.04	734,711.36	568,907.93	696,282.99
PURCHASED SERVICES	300-399	42,187.29	39,984.17	55,865.70	49,369.04	38,586.58	37,952.80
MATERIALS & SUPPLIES	400-499	0.00	4,109.44	4,408.82	0.00	1,001.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,646,980.81	2,064,861.42	2,499,547.27	2,534,682.39	2,104,943.34	2,477,713.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	391,139.79	527,684.72	538,271.14	470,071.23	381,740.57	441,432.65
EMPLOYEE BENEFITS	200-299	157,716.78	201,957.89	210,486.75	192,168.39	150,931.41	178,250.40
PURCHASED SERVICES	300-399	1,563.68	4,767.09	7,058.48	5,370.18	8,635.11	4,530.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		550,420.25	734,409.70	755,816.37	667,609.80	541,307.09	624,213.12
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	44,244.03	38,783.82	51,424.55	49,776.00	48,800.04	23,355.72
EMPLOYEE BENEFITS	200-299	27,381.34	25,902.62	26,565.57	28,863.35	28,569.38	14,149.61
PURCHASED SERVICES	300-399	78,181.29	130,026.59	216,961.69	121,116.31	123,247.49	104,216.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	593.00	1,074.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		149,806.66	194,713.03	295,544.81	200,829.66	200,616.91	141,721.49



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	202,019.83	0.00	0.00	62,152.48	0.00	0.00
EMPLOYEE BENEFITS	200-299	84,385.18	0.00	0.00	30,927.81	0.00	0.00
PURCHASED SERVICES	300-399	2,698.82	0.00	0.00	3,282.02	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	217.20	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	500.00	0.00	0.00
TOTAL OTHER EXPENDITURES		289,103.83	0.00	0.00	97,079.51	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,638,513.80	3,005,453.71	3,558,806.04	3,502,129.36	2,851,868.48	3,244,624.34
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	42,511.68	53,949.76	66,999.85	41,716.85	66,645.97	38,497.29
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	42,511.68	53,949.76	66,999.85	41,716.85	66,645.97	38,497.29
TOTAL EXPEND & OTHER FUND USES	(NET)	3,681,025.48	3,059,403.47	3,625,805.89	3,543,846.21	2,918,514.45	3,283,121.63

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	8230
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,136,340.78	85,360.14	16,360.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	481,595.46	35,172.01	3,184.66	0.00	0.00	0.00
PURCHASED SERVICES	300-399	30,364.80	35,419.13	7,989.05	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,089.00	23,646.04	579,781.97	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,651,390.04	179,597.32	607,315.68	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	438,087.75	268,077.12	0.00	740,898.60	122,281.45	3,643.50
EMPLOYEE BENEFITS	200-299	172,048.27	99,916.72	0.00	300,189.20	45,019.80	280.76
PURCHASED SERVICES	300-399	8,540.46	3,020.42	0.00	197,084.46	96,098.29	43,819.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	45,906.58	5,852.00	3,978.11
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	4,703.00	11,900.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		618,676.48	371,014.26	0.00	1,288,781.84	281,151.54	51,722.03
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,243.72	44,153.64	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	28,391.50	27,380.19	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126,209.98	92,988.14	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,611.50	0.00	0.00	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		202,845.20	166,133.47	0.00	0.00	0.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	2,474,787.67	718,554.95	607,315.68	1,288,781.84	281,151.54	51,722.03
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	28,881.89	22,412.17	9,709.91	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)	28,881.89	22,412.17	9,709.91	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,503,669.56	740,967.12	617,025.59	1,288,781.84	281,151.54	51,722.03

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		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	75,480.96	1,076,454.45	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,307.96	455,951.89	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	504,036.59	556,430.95	5,400.00	670,978.18	7,461.00	1,649.18
MATERIALS & SUPPLIES	400-499	9,532.92	552,789.75	352.00	21,196.14	55,394.30	0.00
CAPITAL OUTLAY	500-599	0.00	81,860.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,714.35	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		613,358.43	2,728,201.39	5,752.00	692,174.32	62,855.30	1,649.18



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8310	8320	8330	8340	8350	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	613,358.43	2,728,201.39	5,752.00	692,174.32	62,855.30	1,649.18
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)	613,358.43	2,728,201.39	5,752.00	692,174.32	62,855.30	1,649.18





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8610	8620	8630	8640	8650
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,332,857.57	67,412.71	1,043,058.11	583,817.19	34,262.16	155,182.76
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	5,332,857.57	67,412.71	1,043,058.11	583,817.19	34,262.16	155,182.76

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	26,654,028.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	10,763,725.51
PURCHASED SERVICES	300-399	0.00	0.00	752,693.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	664,265.01
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	38,834,712.78
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	8,817,486.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,472,411.18
PURCHASED SERVICES	300-399	0.00	0.00	447,439.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	56,878.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	16,603.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	12,810,818.69
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	1,986,116.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	981,407.54
PURCHASED SERVICES	300-399	0.00	0.00	4,166,593.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	642,922.53
CAPITAL OUTLAY	500-599	0.00	0.00	81,860.00
OTHER OBJECTS	600-977	0.00	0.00	5,376.85
TOTAL OPERATION & MAINTENANCE		0.00	0.00	7,864,276.83



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	2,526,625.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,832,959.97
PURCHASED SERVICES	300-399	0.00	0.00	115,569.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	756,950.93
CAPITAL OUTLAY	500-599	0.00	0.00	171,190.00
OTHER OBJECTS	600-997	0.00	0.00	175.50
TOTAL AUXILIARY SERVICES		0.00	0.00	5,403,471.86
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,141,606.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	392,073.24
PURCHASED SERVICES	300-399	2,340.00	0.00	278,973.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	20,704.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	52,714.98
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,340.00	0.00	1,886,072.93
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	609,631.11
EMPLOYEE BENEFITS	200-299	0.00	0.00	284,543.78
PURCHASED SERVICES	300-399	0.00	0.00	17,984.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,498.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,700.00
TOTAL OTHER EXPENDITURES		0.00	0.00	927,358.16
TOTAL EXPENDITURES	1000-9899	2,340.00	0.00	67,726,711.25
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	1,775,303.00	2,625,274.12
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	1,775,303.00	2,625,274.12
TOTAL EXPEND & OTHER FUND USES	(NET)	2,340.00	1,775,303.00	70,351,985.37

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0015	0125	0130
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	42,603.00	0.00	15,238.38	50,707.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	17,243.41	0.00	12,391.64	19,717.42
PURCHASED SERVICES	300-399	0.00	11,043.20	6,397.87	5,120.94	11,582.58	3,072.34
MATERIALS & SUPPLIES	400-499	0.00	117,501.36	66,626.69	36,617.16	83,152.58	59,733.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,139.72	4,469.80	2,702.39	0.00	2,527.00
TOTAL INSTRUCTIONAL SERVICES		0.00	129,684.28	137,340.77	44,440.49	122,365.18	135,757.76
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	31,946.52	0.00	0.00	77,613.72	0.00
EMPLOYEE BENEFITS	200-299	0.00	10,927.98	0.00	0.00	28,599.80	0.00
PURCHASED SERVICES	300-399	0.00	16,727.60	66,472.30	13,420.14	12,759.52	44,436.46
MATERIALS & SUPPLIES	400-499	0.00	27,917.46	32,902.13	16,438.12	14,657.57	9,579.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,905.32	27,460.95	8,605.64	4,957.03	18,710.39
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	93,424.88	126,835.38	38,463.90	138,587.64	72,726.12
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	5,653.05	26,210.74	1,430.00	2,455.00	14,075.88
MATERIALS & SUPPLIES	400-499	0.00	715.34	9,589.15	840.00	1,433.31	13,027.28
CAPITAL OUTLAY	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	6,368.39	35,799.89	2,270.00	3,888.31	27,103.16



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0005	0010	0015	0125	0130
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	69,492.63	0.00	0.00	0.00	1,597.96
EMPLOYEE BENEFITS	200-299	0.00	37,499.20	0.00	0.00	0.00	315.10
PURCHASED SERVICES	300-399	0.00	1,750.81	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	72,457.26	39,428.14	17,666.31	23,112.53	19,668.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	350.00	0.00	147.38	0.00	500.00
TOTAL OTHER EXPENDITURES		0.00	181,549.90	39,428.14	17,813.69	23,112.53	22,081.11
TOTAL EXPENDITURES	1000-9899	0.00	906,955.44	906,658.42	203,236.68	687,162.31	571,694.11
OTHER FUND USES							
TRANSFERS OUT	9910 920-929						
	9900-9999	0.00	56,203.53	41,460.44	34,117.37	8,701.40	16,043.35
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	56,203.53	41,460.44	34,117.37	8,701.40	16,043.35
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	963,158.97	948,118.86	237,354.05	695,863.71	587,737.46

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	44,057.15	48,611.78	0.00	91,072.30	99,189.00	55,985.04
EMPLOYEE BENEFITS	200-299	18,273.20	37,247.08	0.00	34,989.13	38,720.26	20,135.75
PURCHASED SERVICES	300-399	8,154.23	11,898.53	13,194.08	2,080.07	2.79	550.00
MATERIALS & SUPPLIES	400-499	78,343.52	61,296.83	72,452.02	46,713.66	29,277.67	106,169.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,199.00	233.50	250.00	2,300.00	105.00	0.00
TOTAL INSTRUCTIONAL SERVICES		152,027.10	159,287.72	85,896.10	177,155.16	167,294.72	182,839.84
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	34,784.52	33,365.52	0.00	67,811.97	31,946.52
EMPLOYEE BENEFITS	200-299	0.00	11,407.80	11,297.95	0.00	23,633.76	10,976.25
PURCHASED SERVICES	300-399	53,910.87	13,321.48	23,683.64	44,462.38	12,582.33	19,591.81
MATERIALS & SUPPLIES	400-499	14,483.78	17,796.20	20,374.92	8,504.77	9,745.64	16,282.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,862.00	5,658.26	9,365.99	14,070.97	6,850.98	7,534.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		81,256.65	82,968.26	98,088.02	67,038.12	120,624.68	86,332.10
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	23,641.82	1,085.00	2,517.56	17,371.61	1,898.60	3,380.82
MATERIALS & SUPPLIES	400-499	5,309.76	2,788.82	2,891.55	6,708.07	0.00	1,430.97
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	100.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		28,951.58	3,873.82	5,409.11	24,179.68	1,898.60	4,811.79



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0135	0140	0150	0160	0165	0175
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	10,594.23	0.00	2,362.13	19,597.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	5,745.81	0.00	466.34	6,386.14
PURCHASED SERVICES	300-399	0.00	1,200.50	40.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,620.13	32,863.95	34,760.23	3,892.26	7,834.74	39,966.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	188.87	160.00	73.41	0.00
TOTAL OTHER EXPENDITURES		7,620.13	34,064.45	51,329.14	4,052.26	10,736.62	65,949.70
TOTAL EXPENDITURES	1000-9899	590,379.69	610,343.16	642,556.29	594,303.79	572,948.39	854,805.94
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	15,994.76	11,659.76	2,462.59	24,335.42	4,935.58	28,417.72
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	15,994.76	11,659.76	2,462.59	24,335.42	4,935.58	28,417.72
TOTAL EXPEND. & OTHER FUND USES	(NET)	606,374.45	622,002.92	645,018.88	618,639.21	577,883.97	883,223.66



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0180	0200	0205	0210	0215	0220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	182,930.82	243,862.97	106,268.55	68,529.87	58,369.61	95,065.21
EMPLOYEE BENEFITS	200-299	84,057.45	89,273.42	58,954.38	32,643.94	31,370.72	36,735.18
PURCHASED SERVICES	300-399	4,826.28	4,621.40	0.00	3,116.16	6,614.32	0.00
MATERIALS & SUPPLIES	400-499	55,381.59	108,374.12	99,778.25	51,885.49	61,438.49	26,742.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,275.00	0.00	0.00
OTHER OBJECTS	600-997	439.00	4,390.00	1,885.00	440.00	326.00	987.77
TOTAL INSTRUCTIONAL SERVICES		327,635.14	450,521.91	266,886.18	167,890.46	158,119.14	159,530.36
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	22,633.18	33,365.52	0.00	31,946.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	13,656.34	11,792.17	0.00	10,971.79	0.00
PURCHASED SERVICES	300-399	59,247.02	59,653.97	43,179.78	51,495.61	20,565.97	18,894.38
MATERIALS & SUPPLIES	400-499	28,362.35	32,424.12	15,052.54	22,127.51	12,962.66	6,742.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	14,500.00
OTHER OBJECTS	600-997	13,170.80	28,425.33	19,349.77	21,981.80	6,389.28	8,193.30
TOTAL INSTRUCTIONAL SUPPORT SERVICES		100,780.17	156,792.94	122,739.78	95,604.92	82,836.22	48,329.84
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	18,353.37	7,494.80	1,535.00	14,220.39	9,047.30	5,385.43
MATERIALS & SUPPLIES	400-499	4,886.43	3,821.75	1,283.80	4,208.27	528.74	33.06
CAPITAL OUTLAY	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		23,239.80	11,316.55	2,818.80	18,428.66	9,576.04	5,418.49



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0180	0200	0205	0210	0215	0220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	12,321.30	60,333.59	0.00	61,894.92	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,364.34	31,211.97	0.00	34,764.18	0.00
PURCHASED SERVICES	300-399	0.00	100.00	1,429.55	0.00	3,100.66	0.00
MATERIALS & SUPPLIES	400-499	2,993.76	8,785.04	33,774.14	1,208.98	58,676.40	15,914.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	500.00	0.00	779.84	0.00
TOTAL OTHER EXPENDITURES		2,993.76	23,570.68	127,249.25	1,208.98	159,216.00	15,914.80
TOTAL EXPENDITURES	1000-9899	811,757.26	1,007,647.09	1,072,146.68	541,388.74	763,877.99	478,399.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	43,720.33	25,119.09	5,832.19	16,036.72	21,565.29	27,780.01
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	43,720.33	25,119.09	5,832.19	16,036.72	21,565.29	27,780.01
TOTAL EXPEND. & OTHER FUND USES	(NET)	855,477.59	1,032,766.18	1,077,978.87	557,425.46	785,443.28	506,179.69

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		6010	8110	8210	8220	8310	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	546,696.83	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	204,249.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,360.00	166,366.50	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	48,956.76	167,925.41	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,900.00	12,479.16	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		56,216.76	1,097,716.90	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	155,619.98	213,633.44	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	62,465.12	70,531.43	0.00	0.00
PURCHASED SERVICES	300-399	5,805.93	0.00	94,843.90	212,237.23	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,724.35	0.00	20,677.28	16,936.85	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,773.78	0.00	3,636.42	26,824.05	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		41,304.06	0.00	337,242.70	540,163.00	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	1,088.08	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,839.24	0.00	0.00	0.00	62,339.58	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		8,927.32	0.00	0.00	0.00	62,339.58	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, 2018

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						
		6010	8110	8210	8220	8310	8410	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	2,931.45	0.00	0.00	0.00	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		2,931.45	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	117,674.99	1,097,716.90	337,242.70	540,163.00	62,339.58	1,502.85	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	4,393.19	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)	4,393.19	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND. & OTHER FUND USES	(NET)	122,068.18	1,097,716.90	337,242.70	540,163.00	62,339.58	1,502.85	







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8420	8620	8630	8690	9100	9300
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,056.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	356.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	1,810.40
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	4,223.43
TOTAL EXPENDITURES	1000-9899	0.00	137,659.57	24,361.48	20,091.05	52,635.00	4,223.43
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	137,659.57	24,361.48	20,091.05	52,635.00	4,223.43

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,749,187.78
EMPLOYEE BENEFITS	200-299	736,001.98
PURCHASED SERVICES	300-399	263,001.29
MATERIALS & SUPPLIES	400-499	1,378,366.58
CAPITAL OUTLAY	500-599	11,275.00
OTHER OBJECTS	600-997	40,773.34
TOTAL INSTRUCTIONAL SERVICES		4,178,605.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	734,667.41
EMPLOYEE BENEFITS	200-299	266,260.39
PURCHASED SERVICES	300-399	887,292.32
MATERIALS & SUPPLIES	400-499	374,692.45
CAPITAL OUTLAY	500-599	14,500.00
OTHER OBJECTS	600-997	254,726.81
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,532,139.38
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	156,844.45
MATERIALS & SUPPLIES	400-499	129,675.12
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	100.00
TOTAL OPERATION & MAINTENANCE		286,619.57

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	1,570,693.67
EMPLOYEE BENEFITS	200-299	1,180,406.41
PURCHASED SERVICES	300-399	366,777.53
MATERIALS & SUPPLIES	400-499	2,606,449.19
CAPITAL OUTLAY	500-599	108,850.00
OTHER OBJECTS	600-997	345,458.37
TOTAL AUXILIARY SERVICES		6,178,635.17
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	118,450.16
EMPLOYEE BENEFITS	200-299	38,468.40
PURCHASED SERVICES	300-399	8,928.56
MATERIALS & SUPPLIES	400-499	623.93
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	21,720.05
TOTAL GENERAL ADMINISTRATIVE SERVICES		188,191.10
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	52,635.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		52,635.00
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  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
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OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	240,250.57
EMPLOYEE BENEFITS	200-299	119,109.86
PURCHASED SERVICES	300-399	7,621.52
MATERIALS & SUPPLIES	400-499	423,554.17
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	4,509.90
TOTAL OTHER EXPENDITURES		795,046.02
TOTAL EXPENDITURES	1000-9899	14,211,872.21
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	388,778.74
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	388,778.74
TOTAL EXPEND. & OTHER FUND USES	(NET)	14,600,650.95

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-III-A-1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	1,160,000.00	1,160,000.00
INTEREST	932-932	0.00	2,162,497.21	2,162,497.21
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	3,322,497.21	3,322,497.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	3,322,497.21	3,322,497.21
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	3,322,497.21	3,322,497.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				0029	0125
			0005	0010	0015			
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	2,005,931.45	2,147,280.00	1,582,758.83	34,051.48	1,354,188.87	
EMPLOYEE BENEFITS	200-299	0.00	817,788.16	842,708.11	681,539.03	34,067.88	543,494.47	
PURCHASED SERVICES	300-399	0.00	66,502.91	53,738.72	76,981.50	2,392.99	46,718.08	
MATERIALS & SUPPLIES	400-499	0.00	124,590.47	78,449.50	806,298.83	4,962.06	110,953.80	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	17,813.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	1,653.07	5,076.80	16,272.21	0.00	18,305.30	
TOTAL INSTRUCTIONAL SERVICES		0.00	3,016,466.06	3,127,253.13	3,181,663.40	75,474.41	2,073,660.52	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	517,965.74	498,179.99	375,495.38	209,820.97	504,833.27	
EMPLOYEE BENEFITS	200-299	0.00	210,185.49	193,644.30	146,990.14	62,324.40	202,309.29	
PURCHASED SERVICES	300-399	0.00	23,798.12	89,656.40	21,474.88	689.99	21,943.70	
MATERIALS & SUPPLIES	400-499	0.00	36,140.13	94,108.44	57,817.51	1,141.48	23,954.04	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	26,482.95	0.00	0.00	
OTHER OBJECTS	600-997	0.00	33,035.59	39,963.82	12,886.40	0.00	5,165.63	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	821,125.07	915,552.95	641,147.26	273,976.84	758,205.93	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	63,297.88	67,460.95	1,796.42	0.00	45,480.96	
EMPLOYEE BENEFITS	200-299	0.00	39,430.64	41,660.91	1,108.15	0.00	27,598.06	
PURCHASED SERVICES	300-399	0.00	118,711.29	275,383.11	115,255.67	0.00	93,961.26	
MATERIALS & SUPPLIES	400-499	0.00	715.34	9,839.07	37,753.40	0.00	1,433.31	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	662.50	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	222,155.15	395,006.54	155,913.64	0.00	168,473.59	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0000	0005	0010	0015	0029	0125
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	176,080.03	0.00	0.00	0.00	70,328.21
EMPLOYEE BENEFITS	200-299	0.00	89,452.50	0.00	0.00	0.00	32,574.77
PURCHASED SERVICES	300-399	0.00	4,491.88	0.00	0.00	0.00	934.81
MATERIALS & SUPPLIES	400-499	0.00	74,569.69	82,393.79	24,446.91	0.00	33,845.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	3,144.23	11,788.14	6,534.21	0.00	937.26
TOTAL OTHER EXPENDITURES		0.00	347,738.33	94,181.93	30,981.12	0.00	138,621.00
TOTAL EXPENDITURES	1000-9899	0.00	4,909,659.05	5,108,997.24	9,354,645.13	349,451.25	3,541,932.06
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	106,664.50	126,611.46	84,287.24	0.00	47,963.04
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	106,664.50	126,611.46	84,287.24	0.00	47,963.04
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,016,323.55	5,235,608.70	9,438,932.37	349,451.25	3,589,895.10

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-2

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,466,775.08	1,648,232.79	1,615,263.18	1,486,755.04	1,378,368.23	1,055,727.32
EMPLOYEE BENEFITS	200-299	565,773.92	640,269.95	638,405.66	634,536.75	537,057.82	463,564.90
PURCHASED SERVICES	300-399	38,054.49	41,294.39	52,037.97	61,486.39	30,023.85	40,108.41
MATERIALS & SUPPLIES	400-499	77,298.41	93,851.86	65,917.54	74,319.77	187,232.89	32,878.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,527.00	8,582.20	12,059.00	11,409.10	2,717.00	1,885.41
TOTAL INSTRUCTIONAL SERVICES		2,150,428.90	2,432,231.19	2,383,683.35	2,268,507.05	2,135,399.79	1,594,164.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	389,334.29	432,943.54	436,549.07	554,803.66	388,013.54	431,740.76
EMPLOYEE BENEFITS	200-299	161,626.69	168,367.81	173,418.61	214,843.22	149,433.60	166,168.55
PURCHASED SERVICES	300-399	89,574.53	68,707.96	18,090.48	26,061.56	60,556.62	15,418.57
MATERIALS & SUPPLIES	400-499	80,123.28	96,326.16	26,677.39	31,202.09	56,601.05	10,620.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	59,766.76	47,336.51	6,990.68	9,410.99	23,611.95	6,850.98
TOTAL INSTRUCTIONAL SUPPORT SERVICES		780,425.55	813,681.98	661,726.23	836,321.52	678,216.76	630,799.78
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,016.03	55,986.36	49,098.75	64,733.08	49,889.53	46,639.17
EMPLOYEE BENEFITS	200-299	28,416.11	29,668.78	28,269.12	41,243.39	28,469.72	28,079.25
PURCHASED SERVICES	300-399	204,915.90	228,915.81	141,872.86	103,742.87	191,654.12	77,332.83
MATERIALS & SUPPLIES	400-499	17,245.26	6,207.93	2,788.82	2,891.55	7,158.17	129.00
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	100.00	0.00
TOTAL OPERATION & MAINTENANCE		291,593.30	320,778.88	222,029.55	212,610.89	277,271.54	152,180.25



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0130	0135	0140	0150	0160	0165
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	1,597.96	0.00	56,174.86	122,962.56	0.00	2,362.13
EMPLOYEE BENEFITS	200-299	315.10	0.00	30,447.86	60,000.67	0.00	466.34
PURCHASED SERVICES	300-399	0.00	0.00	3,626.25	5,942.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	40,794.53	30,857.00	38,606.95	36,722.12	17,881.48	8,193.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	6,045.85	4,241.00	576.40	4,285.88	2,172.93	1,232.92
TOTAL OTHER EXPENDITURES		48,753.44	35,098.00	129,432.32	229,913.27	20,054.41	12,255.38
TOTAL EXPENDITURES	1000-9899	3,700,347.81	3,953,741.76	3,730,572.83	3,954,999.02	8,923,775.95	2,662,099.21
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	78,139.78	99,580.12	50,953.38	47,121.93	87,531.51	30,700.18
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	78,139.78	99,580.12	50,953.38	47,121.93	87,531.51	30,700.18
TOTAL EXPEND & OTHER FUND USES	(NET)	3,778,487.59	4,053,321.88	3,781,526.21	4,002,120.95	9,011,307.46	2,692,799.39

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	GOVERNMENTAL - CAPITAL PROJECTS				0210	0215
			0180	0200	0205			
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,889,607.97	1,647,832.67	1,986,925.68	1,856,870.54	1,564,976.75	1,801,847.57	
EMPLOYEE BENEFITS	200-299	791,306.34	639,923.41	785,483.46	793,665.74	601,551.87	727,653.71	
PURCHASED SERVICES	300-399	42,737.29	48,193.67	62,507.52	49,369.04	41,702.74	44,567.12	
MATERIALS & SUPPLIES	400-499	113,287.82	65,695.66	597,227.59	102,484.59	59,646.39	70,918.98	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	11,275.00	0.00	
OTHER OBJECTS	600-997	9,235.00	439.00	4,590.00	22,412.01	440.00	3,400.00	
TOTAL INSTRUCTIONAL SERVICES		2,846,174.42	2,402,084.41	3,436,734.25	2,824,801.92	2,279,592.75	2,648,387.38	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	423,086.31	527,684.72	560,904.32	503,436.75	381,740.57	473,379.17	
EMPLOYEE BENEFITS	200-299	168,693.03	201,957.89	224,143.09	203,960.56	150,931.41	189,222.19	
PURCHASED SERVICES	300-399	21,388.74	114,151.15	77,728.94	49,640.49	98,652.96	25,246.04	
MATERIALS & SUPPLIES	400-499	22,743.54	120,579.45	104,473.20	22,961.73	137,684.49	22,722.81	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	7,534.75	50,226.17	44,606.47	19,429.27	55,580.09	7,859.28	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		643,446.37	1,014,599.38	1,011,856.02	799,428.80	824,589.52	718,429.49	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	44,244.03	38,783.82	51,424.55	49,776.00	48,800.04	23,355.72	
EMPLOYEE BENEFITS	200-299	27,381.34	25,902.62	26,565.57	28,863.35	28,569.38	14,149.61	
PURCHASED SERVICES	300-399	81,562.11	151,746.98	230,840.52	122,651.31	139,252.75	113,563.46	
MATERIALS & SUPPLIES	400-499	1,430.97	5,524.48	4,602.63	2,357.80	4,208.27	528.74	
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		154,618.45	221,957.90	313,433.27	203,648.46	220,830.44	151,597.53	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
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EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0175	0180	0200	0205	0210	0215
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	221,617.39	0.00	12,321.30	122,486.07	0.00	61,894.92
EMPLOYEE BENEFITS	200-299	90,771.32	0.00	2,364.34	62,139.78	0.00	34,764.18
PURCHASED SERVICES	300-399	2,698.82	0.00	100.00	4,711.57	0.00	3,100.66
MATERIALS & SUPPLIES	400-499	39,966.00	84,432.05	28,015.60	36,501.77	42,555.38	66,732.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,693.91	0.00	2,089.34	3,139.77	0.00	10,269.44
TOTAL OTHER EXPENDITURES		357,747.44	84,432.05	44,890.58	228,978.96	42,555.38	176,761.56
TOTAL EXPENDITURES	1000-9899	4,520,070.68	8,304,508.26	6,644,620.96	4,614,855.21	3,874,460.34	4,050,282.53
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	72,894.88	112,271.53	103,532.94	50,392.32	98,155.58	61,138.22
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	72,894.88	112,271.53	103,532.94	50,392.32	98,155.58	61,138.22
TOTAL EXPEND & OTHER FUND USES	(NET)	4,592,965.56	8,416,779.79	6,748,153.90	4,665,247.53	3,972,615.92	4,111,420.75



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS						
		0220	6010	8110	8210	8220	8230	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,231,405.99	85,360.14	563,056.83	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	518,330.64	35,172.01	207,433.66	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	30,364.80	39,779.13	195,203.05	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	46,042.47	78,660.59	747,707.38	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	3,486.80	11,040.11	12,479.16	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		1,829,630.70	250,011.98	1,725,880.08	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	438,087.75	268,077.12	0.00	896,518.58	335,914.89	3,643.50	
EMPLOYEE BENEFITS	200-299	172,048.27	99,916.72	0.00	362,654.32	115,551.23	280.76	
PURCHASED SERVICES	300-399	28,589.84	12,194.85	0.00	292,278.36	308,335.52	43,819.66	
MATERIALS & SUPPLIES	400-499	17,367.97	36,101.99	0.00	69,687.86	22,788.85	3,978.11	
CAPITAL OUTLAY	500-599	14,500.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	18,190.05	16,411.10	0.00	8,384.68	38,724.05	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		688,783.88	432,701.78	0.00	1,629,523.80	821,314.54	51,722.03	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	48,243.72	44,153.64	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	28,391.50	27,380.19	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	131,595.41	94,076.22	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	33.06	9,450.74	0.00	0.00	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		208,263.69	175,060.79	0.00	0.00	0.00	0.00	



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0220	6010	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	16,092.06	7,747.95	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,113.92	935.55	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		18,205.98	8,683.50	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,997,111.19	879,885.86	1,725,880.08	1,629,523.80	821,314.54	51,722.03
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	59,681.24	27,510.06	9,709.91	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)	59,681.24	27,510.06	9,709.91	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,056,792.43	907,395.92	1,735,589.99	1,629,523.80	821,314.54	51,722.03

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-5

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8310	8320	8330	8340	8350	8390
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	75,480.96	1,076,454.45	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,307.96	455,951.89	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	504,036.59	595,458.95	5,400.00	670,978.18	7,461.00	1,649.18
MATERIALS & SUPPLIES	400-499	89,072.50	763,499.19	352.00	21,196.14	55,394.30	0.00
CAPITAL OUTLAY	500-599	0.00	81,860.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,714.35	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		692,898.01	2,977,938.83	5,752.00	692,174.32	62,855.30	1,649.18



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8310	8320	8330	8340	8350	8390
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	692,898.01	4,052,467.30	5,752.00	692,174.32	62,855.30	1,649.18
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)	692,898.01	4,052,467.30	5,752.00	692,174.32	62,855.30	1,649.18

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8610	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	0.00	0.00	0.00	14,785.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	14,785.00	0.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8410	8420	8610	8620	8630	8640
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,334,360.42	0.00	69,824.98	1,196,787.89	609,913.93	34,262.16
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 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)	5,334,360.42	0.00	69,824.98	1,196,787.89	609,913.93	34,262.16



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-IV-B-7

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8650	8690	9100	9200	9300	9700
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	150,892.34	2,340.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,271.92	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,018.50	20,091.05	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		155,182.76	22,431.05	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	52,635.00	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	52,635.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	1,160,000.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	2,162,497.21	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	3,322,497.21	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, 2018

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8650	8690	9100	9200	9300	9700
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,056.25	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	356.78	0.00
PURCHASED SERVICES	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	1,810.40	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	4,223.43	0.00
TOTAL EXPENDITURES	1000-9899	155,182.76	22,431.05	52,635.00	3,322,497.21	4,223.43	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	710,000.01	0.00	1,775,303.00
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	710,000.01	0.00	1,775,303.00
TOTAL EXPEND & OTHER FUND USES	(NET)	155,182.76	22,431.05	52,635.00	4,032,497.22	4,223.43	1,775,303.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
-----	-----	-----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	28,403,216.41
EMPLOYEE BENEFITS	200-299	11,499,727.49
PURCHASED SERVICES	300-399	1,063,764.06
MATERIALS & SUPPLIES	400-499	3,538,425.47
CAPITAL OUTLAY	500-599	29,088.00
OTHER OBJECTS	600-997	148,009.17
TOTAL INSTRUCTIONAL SERVICES		44,682,230.60
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	9,552,153.89
EMPLOYEE BENEFITS	200-299	3,738,671.57
PURCHASED SERVICES	300-399	1,507,999.36
MATERIALS & SUPPLIES	400-499	1,095,802.49
CAPITAL OUTLAY	500-599	40,982.95
OTHER OBJECTS	600-997	511,965.22
TOTAL INSTRUCTIONAL SUPPORT SERVICES		16,447,575.48
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	1,986,116.06
EMPLOYEE BENEFITS	200-299	981,407.54
PURCHASED SERVICES	300-399	4,416,803.38
MATERIALS & SUPPLIES	400-499	1,043,812.67
CAPITAL OUTLAY	500-599	81,860.00
OTHER OBJECTS	600-977	5,476.85
TOTAL OPERATION & MAINTENANCE		8,515,476.50

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	4,097,319.33
EMPLOYEE BENEFITS	200-299	3,013,366.38
PURCHASED SERVICES	300-399	562,961.91
MATERIALS & SUPPLIES	400-499	3,363,400.12
CAPITAL OUTLAY	500-599	280,040.00
OTHER OBJECTS	600-997	345,633.87
TOTAL AUXILIARY SERVICES		11,662,721.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	1,260,057.01
EMPLOYEE BENEFITS	200-299	430,541.64
PURCHASED SERVICES	300-399	289,953.59
MATERIALS & SUPPLIES	400-499	22,675.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	76,469.53
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,079,696.77
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	17,850,665.48
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		17,850,665.48
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	1,160,000.00
INTEREST	932-932	2,162,497.21
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		3,322,497.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	849,881.68
EMPLOYEE BENEFITS	200-299	403,653.64
PURCHASED SERVICES	300-399	25,606.03
MATERIALS & SUPPLIES	400-499	710,355.58
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	64,011.15
TOTAL OTHER EXPENDITURES		2,053,508.08
TOTAL EXPENDITURES	1000-9899	106,614,371.73
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	3,840,142.83
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	3,840,142.83
TOTAL EXPEND & OTHER FUND USES	(NET)	110,454,514.56

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-V-A-  
1

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



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VI-A-  
1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VII-A-  
1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0000	0005	0010	0015	0125	0130
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	3,638.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	7,089.11	9,968.29	4,909.02	1,767.39	13,783.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	513.35	607.00	13,569.82	18,305.30	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	7,602.46	14,213.29	18,478.84	20,072.69	13,783.68
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	14,083.77	196.00	1,625.10	36,812.65
MATERIALS & SUPPLIES	400-499	0.00	8,222.67	61,206.31	10,750.00	9,296.47	70,544.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	27,130.27	12,502.87	4,280.76	208.60	41,056.37
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	35,352.94	87,792.95	15,226.76	11,130.17	148,413.03
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	400.00	30.00	0.00	500.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,217.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	400.00	30.00	0.00	4,717.98



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0000	0005	0010	0015	0125	0130
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	2,112.43	42,965.65	6,780.60	3,158.86	21,126.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,794.23	11,788.14	6,386.83	937.26	5,545.85
TOTAL OTHER EXPENDITURES		0.00	4,906.66	54,753.79	13,167.43	4,096.12	26,672.33
TOTAL EXPENDITURES	1000-9899	0.00	51,543.49	158,206.53	49,195.43	37,551.14	202,316.30
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	3,318.50	20,241.23	3,589.31	2,024.03	11,510.95
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	3,318.50	20,241.23	3,589.31	2,024.03	11,510.95
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	54,861.99	178,447.76	52,784.74	39,575.17	213,827.25

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0135	0140	0150	0160	0165	0175
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	385.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,106.95	4,620.71	1,867.75	10,519.07	512.20	7,118.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	5,383.20	11,825.50	11,159.10	417.00	1,780.41	9,235.00
TOTAL INSTRUCTIONAL SERVICES		16,490.15	16,831.21	13,026.85	10,936.07	2,292.61	16,353.77
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	6,904.66	0.00	0.00	7,621.95	0.00	233.25
MATERIALS & SUPPLIES	400-499	81,842.38	8,881.19	10,827.17	43,647.64	875.28	6,460.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	34,474.51	1,332.42	45.00	9,540.98	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		123,221.55	10,213.61	10,872.17	60,810.57	875.28	6,694.02
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	500.00	0.00	0.00	748.16	0.00	0.00
MATERIALS & SUPPLIES	400-499	898.17	0.00	0.00	450.10	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,398.17	0.00	0.00	1,198.26	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0135	0140	0150	0160	0165	0175
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	23,236.87	36.00	1,961.89	13,989.22	359.25	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,241.00	76.40	3,397.01	2,012.93	1,159.51	2,693.91
TOTAL OTHER EXPENDITURES		27,477.87	112.40	5,358.90	16,002.15	1,518.76	2,693.91
TOTAL EXPENDITURES	1000-9899	172,590.49	28,740.90	33,090.65	89,965.23	4,799.45	26,750.94
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	9,870.77	1,949.88	1,605.15	8,899.12	1,984.25	1,965.48
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	9,870.77	1,949.88	1,605.15	8,899.12	1,984.25	1,965.48
TOTAL EXPEND & OTHER FUND USES	(NET)	182,461.26	30,690.78	34,695.80	98,864.35	6,783.70	28,716.42



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0180	0200	0205	0210	0215	0220
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	3,383.22	2,020.42	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,204.63	18,571.20	2,706.34	6,758.95	9,480.49	16,211.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	200.00	20,527.01	0.00	3,074.00	2,499.03
TOTAL INSTRUCTIONAL SERVICES		9,587.85	20,791.62	23,233.35	6,758.95	12,554.49	18,710.30
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	50,137.04	11,016.49	1,090.53	38,522.24	150.00	1,155.00
MATERIALS & SUPPLIES	400-499	92,217.10	64,361.59	7,909.19	115,556.98	9,760.15	10,625.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	37,055.37	16,181.14	79.50	33,598.29	1,470.00	9,996.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		179,409.51	91,559.22	9,079.22	187,677.51	11,380.15	21,777.56
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	3,367.02	6,384.03	0.00	1,784.87	300.00	0.00
MATERIALS & SUPPLIES	400-499	638.05	187.88	0.00	0.00	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		4,005.07	6,571.91	0.00	1,784.87	300.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0180	0200	0205	0210	0215	0220
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	81,438.29	19,230.56	2,510.43	41,346.40	8,055.96	177.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,089.34	2,139.77	0.00	9,489.60	2,113.92
TOTAL OTHER EXPENDITURES		81,438.29	21,319.90	4,650.20	41,346.40	17,545.56	2,291.18
TOTAL EXPENDITURES	1000-9899	293,987.77	150,725.70	40,579.17	250,801.86	41,780.20	43,923.84
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	14,601.44	11,414.00	2,843.28	15,472.89	1,075.64	3,019.34
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 14,601.44	0.00 11,414.00	0.00 2,843.28	0.00 15,472.89	0.00 1,075.64	0.00 3,019.34
TOTAL EXPEND & OTHER FUND USES	(NET)	308,589.21	162,139.70	43,422.45	266,274.75	42,855.84	46,943.18

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		6010	8110	8210	8310	8610	8620
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	20,847.50	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,057.79	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,140.11	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		14,197.90	20,847.50	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	3,368.50	0.00	350.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,377.64	0.00	3,104.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,637.32	0.00	45.26	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		20,383.46	0.00	3,499.26	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	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	17,200.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	17,200.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		6010	8110	8210	8310	8610	8620
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,816.50	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	935.55	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		5,752.05	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	43,361.41	20,847.50	3,499.26	17,200.00	2,412.27	1,285.21
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	704.70	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)	704.70	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	44,066.11	20,847.50	3,499.26	17,200.00	2,412.27	1,285.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8630	(Memo Only)
FIDUCIARY - EXPENDABLE TRUST			
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	30,274.14
MATERIALS & SUPPLIES	400-499	0.00	139,253.61
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	107,235.83
TOTAL INSTRUCTIONAL SERVICES		0.00	276,763.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	173,267.18
MATERIALS & SUPPLIES	400-499	0.00	621,466.35
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	240,635.41
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,035,368.94
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	14,014.08
MATERIALS & SUPPLIES	400-499	0.00	23,592.18
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	37,606.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8630	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	80,614.58
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	80,614.58
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,052.00
MATERIALS & SUPPLIES	400-499	122.76	1,346.24
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	422.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		122.76	3,820.24
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-VIII-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8630	(Memo Only)
		FIDUCIARY - EXPENDABLE TRUST	
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	273,302.65
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	57,801.25
TOTAL OTHER EXPENDITURES		0.00	331,103.90
TOTAL EXPENDITURES	1000-9899	122.76	1,765,277.50
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	0.00	116,089.96
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	116,089.96
TOTAL EXPEND & OTHER FUND USES	(NET)	122.76	1,881,367.46





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	2,680,991.23	13,960,361.51	12,232,005.44	794,959.57	77,249.75	2,727.34
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)	2,680,991.23	13,960,361.51	12,232,005.44	794,959.57	77,249.75	2,727.34

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	171,862.79	1,381,887.93	1,338,531.05	220,447.44	126,536.32	0.00
EMPLOYEE BENEFITS	200-299	62,567.00	738,912.73	724,936.67	80,638.20	81,953.12	0.00
PURCHASED SERVICES	300-399	3,746.86	48,431.72	47,244.77	3,262.89	4,079.21	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	15,139.57	6,104.50	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		238,176.65	2,169,232.38	2,110,712.49	319,488.10	218,673.15	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	17,553.25	0.00	372,669.56	59,909.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	12,266.66	0.00	143,057.85	21,186.34
PURCHASED SERVICES	300-399	0.00	0.00	0.00	9,523.22	91,274.16	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,446.50	16,023.70	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	2,575.00	9,325.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	29,819.91	14,544.72	632,350.27	81,095.71
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,074.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	1,074.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	238,176.65	2,169,232.38	2,140,532.40	334,032.82	1,729,129.30	81,095.71
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)	238,176.65	2,169,232.38	2,140,532.40	334,032.82	1,729,129.30	81,095.71

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	451,826.54	1,248,915.07	13,810.00	149,563.56	104,141.74
EMPLOYEE BENEFITS	200-299	0.00	173,915.58	469,891.07	2,679.91	28,735.76	19,370.36
PURCHASED SERVICES	300-399	0.00	13,205.53	66,892.39	0.00	2,350.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	14,161.34	82,231.31	18,750.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	653,108.99	1,867,929.84	35,239.91	180,649.32	123,512.10
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	122,166.00	0.00	0.00	0.00	1,567.71	4,150.63
EMPLOYEE BENEFITS	200-299	43,100.19	0.00	0.00	0.00	308.95	793.08
PURCHASED SERVICES	300-399	0.00	0.00	2,893.50	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		165,266.19	0.00	2,893.50	0.00	1,876.66	4,943.71
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	44,153.64	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,380.19	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	92,988.14	0.00	202.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,611.50	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	166,133.47	0.00	202.00	0.00





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	165,266.19	653,108.99	2,232,865.00	35,239.91	182,727.98	128,455.81
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)	165,266.19	653,108.99	2,232,865.00	35,239.91	182,727.98	128,455.81





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4501	4502	4503	4504	4505	4506
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	76,705.23	154,343.65	294,223.83	33,389.80	14,094.33	71,698.43
OTHER FUND USES							
TRANSFERS OUT	9910						
920-929	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	76,705.23	154,343.65	294,223.83	33,389.80	14,094.33	71,698.43





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4508	4509	4510	4600	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	287,829.48	275,112.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	145,661.93	129,852.53
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	13,091.51	4,893.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	13,498.76	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	1,700.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	461,781.68	409,857.92
TOTAL EXPENDITURES	1000-9899	72,287.61	55,225.66	139,002.76	3,198.48	461,781.68	409,857.92
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)	72,287.61	55,225.66	139,002.76	3,198.48	461,781.68	409,857.92







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4800	8110	8210	8220	8230	8310
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	46,689.24	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,029.32	0.00	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		55,718.56	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	55,718.56	538,817.94	3,965,725.94	2,442,274.68	5,186,734.69	613,358.43
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)	55,718.56	538,817.94	3,965,725.94	2,442,274.68	5,186,734.69	613,358.43

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,857,826.42	8,655.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	928,026.78	1,692.61	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,842,843.76	46,435.00	670,978.18	7,461.00	1,649.18	0.00
MATERIALS & SUPPLIES	400-499	552,789.75	1,323.92	21,196.14	55,394.30	0.00	0.00
CAPITAL OUTLAY	500-599	81,860.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	5,376.85	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,268,723.56	58,106.57	692,174.32	62,855.30	1,649.18	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8390	8410
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,268,723.56	58,106.57	692,174.32	62,855.30	1,649.18	4,444,220.39
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)	6,268,723.56	58,106.57	692,174.32	62,855.30	1,649.18	4,444,220.39







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8420	8610	8620	8630	8640	8650
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	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	67,412.71	929,369.51	583,817.19	34,262.16	155,182.76
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)	0.00	67,412.71	929,369.51	583,817.19	34,262.16	155,182.76

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-A-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,654,028.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,763,725.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00	752,693.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	664,265.01
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	38,834,712.78
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,817,486.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,472,411.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	447,439.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	56,878.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	16,603.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,810,818.69
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,986,116.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	981,407.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,166,593.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	642,922.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	81,860.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	5,376.85
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	7,864,276.83

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,526,625.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,832,959.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	115,569.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	756,950.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	171,190.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	175.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,403,471.86
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,141,606.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	392,073.24
PURCHASED SERVICES	300-399	2,340.00	0.00	0.00	278,973.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	20,704.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	52,714.98
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,340.00	0.00	0.00	1,886,072.93
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8690	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	609,631.11
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	284,543.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	17,984.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	13,498.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,700.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	927,358.16
TOTAL EXPENDITURES	1000-9899	2,340.00	0.00	0.00	67,726,711.25
OTHER FUND USES					
TRANSFERS OUT	9910				
	920-929	0.00	0.00	2,625,274.12	2,625,274.12
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	2,625,274.12	2,625,274.12
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,340.00	0.00	2,625,274.12	70,351,985.37





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	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	1,387.85	1,042,436.36	388,167.97	4,680.00	644,713.81	1,147,787.29
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	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)	1,387.85	1,042,436.36	388,167.97	4,680.00	644,713.81	1,147,787.29

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2800	GOVERNMENTAL - SPECIAL REVENUE				3700	3800
			2900	3500	3600			
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	59,142.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	21,016.66	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	328.49	0.00	0.00	512.50	4,385.47	
MATERIALS & SUPPLIES	400-499	2,331.05	151,393.53	0.00	0.00	23,246.79	49,122.45	
CAPITAL OUTLAY	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	10,699.16	
TOTAL INSTRUCTIONAL SERVICES		2,331.05	231,880.68	0.00	0.00	23,759.29	64,207.08	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	146,924.28	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	53,742.28	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	166,775.56	2,892.00	1,025.95	5,514.21	17,142.54	
MATERIALS & SUPPLIES	400-499	0.00	540.00	550.08	2,084.64	0.00	27,025.24	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	755.00	805.00	6,043.23	6,895.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	367,982.12	4,197.08	3,915.59	11,557.44	51,062.78	
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	1,088.08	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	719.96	1,959.74	
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	719.96	3,047.82	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2800	2900	3500	3600	3700	3800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,331.05	609,542.25	4,197.08	9,994.59	36,036.69	170,952.68
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)	2,331.05	609,542.25	4,197.08	9,994.59	36,036.69	170,952.68

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4400	4500	4501	4502	4503	4506
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	2,499.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	164,635.37	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	11,275.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	6,224.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	184,633.37	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	231,841.73	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	64,589.26	0.00	0.00	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	70,542.30	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	366,973.29	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	87,731.27	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	30,049.29	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	117,780.56	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, 2018

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4400	4500	4501	4502	4503	4506
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	31,813.48	707,253.60	2,997.16	5,246.40	1,994.69	2,366.64
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	31,813.48	707,253.60	2,997.16	5,246.40	1,994.69	2,366.64





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4508	4509	4510	4600	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	23,280.00	195,784.12	15,097.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,415.31	107,974.11	5,528.44
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,300.50	6,321.02	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	476.26	46,196.47	1,100.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,810.40	1,629.84	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	31,282.47	357,905.56	21,726.00
TOTAL EXPENDITURES	1000-9899	1,345.93	2,662.40	981.60	33,761.38	357,905.56	21,726.00
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)	1,345.93	2,662.40	981.60	33,761.38	357,905.56	21,726.00







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-C-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8100	8110	8210	8220	8230	8300
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	272,317.18	206,593.56	881,152.14	635,612.93	173,396.49	41,875.08
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)	272,317.18	206,593.56	881,152.14	635,612.93	173,396.49	41,875.08

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8410	8420	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,632.88	39,091.00	21,301.22	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,449.50	14,521.73	13,099.82	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	100.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		35,182.38	53,612.73	34,401.04	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, 2018

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8310	8320	8330	8410	8420	8620
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	6,088.89	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,192.00	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	6,175.24	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	13,456.13	0.00
TOTAL EXPENDITURES	1000-9899	35,182.38	53,612.73	34,401.04	9,499.12	6,092,838.59	137,659.57
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)	35,182.38	53,612.73	34,401.04	9,499.12	6,092,838.59	137,659.57

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					(Memo Only)
		8630	8690	9600	9700		
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						1,749,187.78
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	736,001.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	263,001.29
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	1,378,366.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	11,275.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	40,773.34
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	4,178,605.97
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						734,667.41
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	266,260.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	887,292.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	374,692.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	14,500.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	254,726.81
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	2,532,139.38
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999						0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	156,844.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	129,675.12
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	100.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	286,619.57
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-B-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		8630	8690	9600	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,570,693.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,180,406.41
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	366,777.53
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,606,449.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	108,850.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	345,458.37
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	6,178,635.17
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	15,937.35	0.00	0.00	0.00	118,450.16
EMPLOYEE BENEFITS	200-299	5,947.33	0.00	0.00	0.00	38,468.40
PURCHASED SERVICES	300-399	2,476.80	0.00	0.00	0.00	8,928.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	623.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	10,411.60	0.00	0.00	21,720.05
TOTAL GENERAL ADMINISTRATIVE SERVICES		24,361.48	10,411.60	0.00	0.00	188,191.10
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	52,635.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	52,635.00
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00



CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		8630	8690	9600	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	240,250.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	119,109.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	7,621.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	369,606.20	0.00	423,554.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,069.66	0.00	4,509.90
TOTAL OTHER EXPENDITURES		0.00	0.00	370,675.86	0.00	795,046.02
TOTAL EXPENDITURES	1000-9899	24,361.48	10,411.60	370,675.86	0.00	14,211,872.21
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	388,778.74	388,778.74
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	388,778.74	388,778.74
TOTAL EXPEND. OTHER FUND USES	(NET)	24,361.48	10,411.60	370,675.86	388,778.74	14,600,650.95

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-III-A-1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-III-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
<hr/>			
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	1,160,000.00	1,160,000.00
INTEREST	932-932	2,162,497.21	2,162,497.21
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		3,322,497.21	3,322,497.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,322,497.21	3,322,497.21
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	3,322,497.21	3,322,497.21

GOVERNMENTAL - DEBT SERVICE





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		2900	8110	8210	8220	8230	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							
TOTAL EXPENDITURES	1000-9899	66,830.00	1,325,318.27	51,449.82	14,550.21	3,248.44	258,337.44
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)	66,830.00	1,325,318.27	51,449.82	14,550.21	3,248.44	258,337.44

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-IV-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					9700	TOTAL
		8340	8390	8630	9100	(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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	17,795.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	1,356,540.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	17,813.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	1,392,148.27
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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	42,765.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	26,482.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	69,248.47
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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	79,351.00
PURCHASED SERVICES	300-399	16,938.00	14,785.00	0.00	0.00	0.00	0.00	247,622.84
MATERIALS & SUPPLIES	400-499	36,913.40	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	326,973.84
TOTAL OPERATION & MAINTENANCE		53,851.40	14,785.00	0.00	0.00	0.00	0.00	





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPES DESCRIPTION - PROGRAM		ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-III-IV-C-2	
			8340	8390	8630	9100	9700	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	53,851.40	14,785.00	1,612.50	17,798,030.48	0.00	19,588,013.56	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	710,000.01	710,000.01	
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	710,000.01	710,000.01	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	53,851.40	14,785.00	1,612.50	17,798,030.48	710,000.01	20,298,013.57	

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2018

EXHIBIT A-III-V-A-  
 1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2018

EXHIBIT A-III-VI-A-  
1

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

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VII-  
A-1

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





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	1900	2300	2400
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	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	17,905.41	108,004.19	43,371.19	265.50	2,325.96	13,110.39
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)	17,905.41	108,004.19	43,371.19	265.50	2,325.96	13,110.39







CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		2800	2900	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	80.00
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	80.00
TOTAL EXPENDITURES	1000-9899	9,454.07	523.70	8,860.47	22,257.18	57,457.52	346,947.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	9,454.07	523.70	8,860.47	22,257.18	57,457.52	346,947.52





CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		4711	8100	8110	8210	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,921.94	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	135.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		3,056.94	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,056.94	8,231.16	20,847.50	712,333.20	4,705.78	4,536.96
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)	3,056.94	8,231.16	20,847.50	712,333.20	4,705.78	4,536.96

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-A-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8310	8320	8330	8410	8610	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,955.00	7,284.02	797.66	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	17,200.00	79.00	450.10	0.00	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		19,155.00	7,363.02	1,247.76	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, 2018

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8310	8320	8330	8410	8610	8620
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	19,155.00	7,363.02	1,247.76	21,529.88	2,412.27	1,285.21
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	19,155.00	7,363.02	1,247.76	21,529.88	2,412.27	1,285.21

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-A-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST				
		8630	9540	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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	30,274.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	139,253.61
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	107,235.83
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	276,763.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	173,267.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	621,466.35
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	240,635.41
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	1,035,368.94
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	14,014.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	23,592.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	37,606.26

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-B-5

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8630	9540	9600	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	80,614.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	80,614.58
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,052.00
MATERIALS & SUPPLIES	400-499	122.76	0.00	0.00	0.00	1,346.24
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	422.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		122.76	0.00	0.00	0.00	3,820.24
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-III-VIII-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630	9540	9600	FIDUCIARY - EXPENDABLE TRUST 9700 (Memo Only)	
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	270,300.71	0.00	273,302.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,235.29	55,430.96	0.00	57,801.25
TOTAL OTHER EXPENDITURES		0.00	2,235.29	325,731.67	0.00	331,103.90
TOTAL EXPENDITURES	1000-9899	122.76	2,235.29	325,731.67	0.00	1,765,277.50
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	116,089.96	116,089.96
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	116,089.96	116,089.96
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	122.76	2,235.29	325,731.67	116,089.96	1,881,367.46