

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1110-9	1132-0	1220-0	1221-0	1222-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	47,869,517.00	552.30	47,208.94	340,937.00	61,367.00	63,850.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	4,254,390.00	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		52,123,907.00	552.30	47,208.94	340,937.00	61,367.00	63,850.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,816,419.92	0.00	39,368.87	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,599,603.75	0.00	7,840.07	0.00	0.00	0.00
PURCHASED SERVICES	300-399	477,958.73	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,818.60	552.30	0.00	0.00	0.00	63,850.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		34,895,801.00	552.30	47,208.94	0.00	0.00	63,850.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	7,442,547.54	0.00	0.00	232,258.77	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,867,119.04	0.00	0.00	108,678.23	0.00	0.00
PURCHASED SERVICES	300-399	12,164.09	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		10,321,830.67	0.00	0.00	340,937.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	2,061,601.69	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	985,954.38	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	12,283.68	0.00	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		3,059,839.75	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, 2021

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1310-9	1410-0	1415-0	1520-0	1720-0	1722-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	54,615.00	240,254.66	125,227.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	19,740.00	121,049.42	63,993.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	5,666.87	5,708.35
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	6,728.42	2,139.97
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	2,600.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	74,355.00	376,299.37	197,069.84
TOTAL EXPENDITURES	1000-9899	3,881.65	245,164.00	14,679.00	74,355.00	376,299.37	197,069.84
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	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	29,614.63	(5,597.84)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	3,236.96	20,840.64
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(0.00)	0.00	0.00	32,851.59	15,242.80

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1723-0	1724-0	1726-0	1727-0	1760-0	1761-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	65,155.91	131,160.16	132,174.34	123,089.01	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,153.90	62,554.85	63,279.51	60,487.06	0.00	0.00
PURCHASED SERVICES	300-399	1,060.30	2,342.05	2,280.21	2,450.92	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,601.02	3,214.48	4,071.37	984.05	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	22,082.34	0.00	0.00
OTHER OBJECTS	600-997	200.00	1,200.00	400.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		101,171.13	200,471.54	202,205.43	209,093.38	0.00	0.00
TOTAL EXPENDITURES	1000-9899	101,171.13	200,471.54	202,205.43	209,093.38	0.00	57,823.31
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	170,464.35	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	(170,464.35)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(170,464.35)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(1,799.13)	1,854.46	3,300.57	1,641.42	(145,814.35)	(21,666.66)
BEGINNING FUND BALANCE - OCT 1	0300-0399	17,175.22	35,028.04	9,914.83	19,955.99	234,890.26	57,823.31
ENDING FUND BALANCE - SEP 30	(NET)	15,376.09	36,882.50	13,215.40	21,597.41	89,075.91	36,156.65

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EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1762-0	1763-0	1765-0	1810-0	1811-0	1812-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,656,515.00	5,868.10	70,197.00	22,300.00
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	500.00	14,000.00	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)	(500.00)	(14,000.00)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(500.00)	(14,000.00)	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	34,400.00	(4,000.00)	637,807.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	116,706.85	4,000.00	1,656,515.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	151,106.85	0.00	2,294,322.00	0.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	2130-0	2259-0	2901-0	6001-0	6230-0	6370-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	5,799.00	1,259.95	132,000.00	5,000.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	1,060.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	15,340,537.23	0.00	21,845.19
OTHER REVENUES	8000-8999	0.00	0.00	0.00	393.75	0.00	0.00
TOTAL REVENUES		5,799.00	1,259.95	132,000.00	15,346,990.98	0.00	21,845.19
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	85,000.00	2,713,802.70	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	16,850.01	812,481.46	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	42,500.90	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	252,731.62	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,696.00	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	101,850.01	3,828,212.68	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	20,000.00	716,864.04	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,960.57	229,739.72	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	158,110.34	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,259.95	0.00	61,122.02	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	5,375.40	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	1,259.95	23,960.57	1,171,211.52	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,293.43	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,436.10	0.00	0.00
PURCHASED SERVICES	300-399	5,799.00	0.00	0.00	3,418,345.86	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	608,589.41	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	32,676.18	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,799.00	0.00	0.00	4,077,340.98	0.00	0.00

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EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2130-0	2259-0	2901-0	6001-0	6230-0	6370-0
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	8,314.44	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	8,314.44	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	188,387.66	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	50,961.14	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	453,011.05	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	91,586.21	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	15,776.50	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	93,299.78	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	893,022.34	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	573,141.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	1,965,665.32	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	1,650.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	2,540,456.32	0.00	0.00

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EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2130-0	2259-0	2901-0	6001-0	6230-0	6370-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	5,000.00	25,595.76	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	997.91	7,752.59	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	191.51	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	6,189.42	33,348.35	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,799.00	1,259.95	132,000.00	12,551,906.63	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	12,236,812.90	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	572,081.91	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	757,059.84	12,084,051.60	22,389.69
OTHER FUND USES	9900-9999						
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	12,051,834.97	(12,084,051.60)	(22,389.69)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	12,051,834.97	(12,084,051.60)	(22,389.69)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	14,846,919.32	(12,084,051.60)	(544.50)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	8,148,713.23	12,084,051.60	13,860.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	22,995,632.55	0.00	13,315.50

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-A-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6510-0	6690-0	6695-0	6850-0	6912-0	6915-0
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	56,562.43	35,500.00	0.00	0.00	213,286.31
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	56,562.43	35,500.00	0.00	0.00	213,286.31
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	47,100.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	9,316.56	0.00	0.00	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	56,416.56	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	600.00	0.00	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		600.00	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6510-0	6690-0	6695-0	6850-0	6912-0	6915-0
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	600.00	56,416.56	0.00	0.00	0.00	168,281.88
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	252.60	35,500.00	0.00	243.25	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	(252.60)	(35,500.00)	0.00	(243.25)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(252.60)	(35,500.00)	0.00	(243.25)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(600.00)	(106.73)	0.00	0.00	(243.25)	45,004.43
BEGINNING FUND BALANCE - OCT 1	0300-0399	600.00	106.73	0.00	106,328.76	243.25	44,707.72
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	106,328.76	0.00	89,712.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-A-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-0	6922-0	6940-0	6970-0	6981-0	6999-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	66,425.00	105.00	0.00	75.00	28,875.30	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		66,425.00	105.00	0.00	75.00	28,875.30	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	26,545.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,093.26
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	25,262.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,621.68
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	58,523.19
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	729.06	0.00	9,563.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	143.37	0.00	4,948.10
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	9,446.96
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	872.43	0.00	23,958.94
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,725.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	16,852.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	21,577.00	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, 2021

EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6921-0	6922-0	6940-0	6970-0	6981-0	6999-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	42,751.16	0.00	0.00	0.00	0.00	2,487.50
EMPLOYEE BENEFITS	200-299	8,252.90	0.00	0.00	0.00	0.00	475.41
PURCHASED SERVICES	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		51,004.06	0.00	0.00	0.00	0.00	2,962.91
TOTAL EXPENDITURES	1000-9899	51,004.06	0.00	0.00	872.43	26,286.00	104,185.16
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	96,524.37
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	105.00	0.00	11,488.38	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	(105.00)	0.00	(11,488.38)	0.00	96,524.37
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(105.00)	0.00	(11,488.38)	0.00	96,524.37
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	15,420.94	0.00	0.00	(12,285.81)	2,589.30	(7,660.79)
BEGINNING FUND BALANCE - OCT 1	0300-0399	562,163.32	0.00	0.00	12,285.81	7,494.26	(13,545.17)
ENDING FUND BALANCE - SEP 30	(NET)	577,584.26	0.00	0.00	0.00	10,083.56	(21,205.96)

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		8430-0	8641-0	8642-0	8995-0	8996-0	8997-0
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	73,496.70	857.99	4,589.40	87,177.03	29,481.14	15,928.58
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	15,127.96	146,736.00	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	15,127.96	146,736.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	15,127.96	146,736.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	14,532.97	142,146.60	(40,491.28)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,637.00	156,204.48	120,118.49	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	16,169.97	298,351.08	79,627.21	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, 2021

EXHIBIT A-I-I-A-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9325-0	9330-0	9390-0	(Memo Only)
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	57,819,085.39
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	1,060.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	20,131,826.46
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	165,985.92
TOTAL REVENUES		0.00	0.00	0.00	0.00	78,117,957.77
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	27,949,372.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	10,576,651.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	546,834.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,332,972.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,696.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	40,412,527.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	8,789,779.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,346,640.07
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	181,996.39
MATERIALS & SUPPLIES	400-499	1,665.10	0.00	0.00	0.00	246,416.37
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	6,185.40
TOTAL INSTRUCTIONAL SUPPORT SERV		1,665.10	0.00	0.00	0.00	12,571,017.87
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,076,895.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	988,390.48
PURCHASED SERVICES	300-399	12,698.84	0.00	0.00	0.00	3,454,452.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	757.00	0.00	609,346.41
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	49,528.18
TOTAL OPERATION & MAINTENANCE		12,698.84	0.00	757.00	0.00	7,178,612.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-B-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9325-0	9330-0	9390-0	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,649,507.54
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,830,829.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	149,428.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	563,692.67
CAPITAL OUTLAY	500-599	0.00	18,189.99	0.00	44,147.00	730,852.25
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	68.50
TOTAL AUXILIARY SERVICES		0.00	18,189.99	0.00	44,147.00	5,924,379.41
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,120,564.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	376,661.60
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	613,453.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	101,216.60
CAPITAL OUTLAY	500-599	0.00	13,724.50	0.00	0.00	29,501.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	101,138.86
TOTAL GENERAL ADMIN SERVICES		0.00	13,724.50	0.00	0.00	2,342,536.84
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	573,141.00
INTEREST	932-932	0.00	0.00	0.00	0.00	1,965,665.32
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	1,650.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	2,540,456.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-I-C-11

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9320-0	9325-0	9330-0	9390-0	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,154,960.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	530,635.49
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	23,901.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	20,739.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	22,082.34
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	13,990.15
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	1,766,309.44
TOTAL EXPENDITURES	1000-9899	14,363.94	31,914.49	757.00	44,147.00	72,735,839.65
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	12,495,201.23
OTHER FINANCING SOURCES	9000-9997	18,084.12	18,859.11	757.00	50,551.29	660,333.43
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	15,090,213.99
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	18,084.12	18,859.11	757.00	50,551.29	(1,934,679.33)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	18,084.12	18,859.11	757.00	50,551.29	(1,934,679.33)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	3,720.18	(13,055.38)	0.00	6,404.29	3,447,438.79
BEGINNING FUND BALANCE - OCT 1	0300-0399	(3,720.18)	17,800.00	0.00	57,635.85	23,492,772.25
ENDING FUND BALANCE - SEP 30	(NET)	0.00	4,744.62	0.00	64,040.14	26,940,211.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4195-0	4290-0	4291-0	4293-0	4294-0	4296-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	21,000.00	860,239.16	454,195.33	290,607.30	535,204.47	1,554,323.75
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		21,000.00	860,239.16	454,195.33	290,607.30	535,204.47	1,554,323.75
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	199,279.50	0.00	0.00	0.00	114,301.84
EMPLOYEE BENEFITS	200-299	0.00	45,399.46	0.00	0.00	0.00	27,462.49
PURCHASED SERVICES	300-399	0.00	19,309.64	9,517.32	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	347,201.72	195,298.62	0.00	487,357.80	506,451.97
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	8,635.00
TOTAL INSTRUCTIONAL SERVICES		0.00	611,190.32	204,815.94	0.00	487,357.80	656,851.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	7,750.00	9,240.48	138,157.46	0.00	103,469.09
EMPLOYEE BENEFITS	200-299	0.00	593.66	1,813.60	72,362.82	0.00	31,866.16
PURCHASED SERVICES	300-399	2,842.70	0.00	0.00	0.00	0.00	4,038.62
MATERIALS & SUPPLIES	400-499	15,053.70	31,614.21	0.00	66,505.95	47,846.67	361,565.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,103.60	0.00	0.00	0.00	0.00	850.00
TOTAL INSTRUCTIONAL SUPPORT SERV		21,000.00	39,957.87	11,054.08	277,026.23	47,846.67	501,789.37
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	7,900.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	605.13
PURCHASED SERVICES	300-399	0.00	24,864.84	0.00	0.00	0.00	6,739.95
MATERIALS & SUPPLIES	400-499	0.00	183,649.63	0.00	13,581.07	0.00	25,394.39
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	208,514.47	0.00	13,581.07	0.00	40,639.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4297-0	4298-0	5101-0	5170-0	5196-0	5290-0
		-----	-----	-----	-----	-----	-----
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	53,443.65	159,298.55	6,171,564.37	0.00	5,418.78	20,152.18
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	1,994,159.28	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	1,994,159.28	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	1,994,159.28	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(188,613.57)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	288,440.63	270,113.13	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	99,827.06	270,113.13	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, 2021

EXHIBIT A-I-II-A-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	(Memo Only)
	-----	-----	-----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	12,785,685.62
LOCAL REVENUES	6000-7999	1,562,645.79	1,623,137.58
OTHER REVENUES	8000-8999	0.00	37,869.81
TOTAL REVENUES		1,562,645.79	14,446,693.01
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	1,896,158.71
EMPLOYEE BENEFITS	200-299	0.00	1,018,945.03
PURCHASED SERVICES	300-399	77,304.34	132,498.12
MATERIALS & SUPPLIES	400-499	696,599.67	2,834,716.02
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	14,282.00	81,272.20
TOTAL INSTRUCTIONAL SERVICES		788,186.01	5,963,590.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	987,563.10
EMPLOYEE BENEFITS	200-299	0.00	344,317.78
PURCHASED SERVICES	300-399	352,129.24	696,786.92
MATERIALS & SUPPLIES	400-499	399,303.15	1,067,072.13
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	95,644.89	153,302.76
TOTAL INSTRUCTIONAL SUPPORT SERV		847,077.28	3,249,042.69
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	7,900.00
EMPLOYEE BENEFITS	200-299	0.00	605.13
PURCHASED SERVICES	300-399	179,237.84	249,594.81
MATERIALS & SUPPLIES	400-499	40,201.53	283,272.62
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		219,439.37	541,372.56

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-II-B-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	(Memo Only)
	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,974,320.17
EMPLOYEE BENEFITS	200-299	0.00	1,294,898.66
PURCHASED SERVICES	300-399	42,824.68	319,603.39
MATERIALS & SUPPLIES	400-499	0.00	2,206,747.03
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	512,109.77
TOTAL AUXILIARY SERVICES		42,824.68	6,307,679.02
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	215,749.56
EMPLOYEE BENEFITS	200-299	0.00	67,557.84
PURCHASED SERVICES	300-399	0.00	6,151.11
MATERIALS & SUPPLIES	400-499	0.00	235.66
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	61,432.25
TOTAL GENERAL ADMIN SERVICES		0.00	351,126.42
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	16,572.90
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	227,496.25
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	244,069.15
DEBT SERVICES	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 SERVICES		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, 2021

EXHIBIT A-I-II-C-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7101-0	(Memo Only)
	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	228,101.10
EMPLOYEE BENEFITS	200-299	0.00	48,249.25
PURCHASED SERVICES	300-399	0.00	6,083.38
MATERIALS & SUPPLIES	400-499	230,783.20	255,816.96
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	8,550.65	8,550.65
TOTAL OTHER EXPENDITURES		239,333.85	546,801.34
TOTAL EXPENDITURES	1000-9899	2,136,861.19	17,203,681.26
 OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	1,046,710.25	3,040,869.53
OTHER FINANCING SOURCES	9000-9997	1,953.00	1,953.00
	9910		
TRANSFERS OUT	920-929	385,125.91	385,125.91
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	663,537.34	2,657,696.62
 TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	663,537.34	2,657,696.62
 EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	89,321.94	(99,291.63)
 BEGINNING FUND BALANCE - OCT 1	0300-0399	1,425,242.26	1,983,796.02
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,514,564.20	1,884,504.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-III-A-1

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	9121-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	143,361.74	0.00	143,361.74
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	41,264.62	1.05	41,265.67
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	184,626.36	1.05	184,627.41
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2120-0	9116-0	9121-0	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	224,421.60	224,421.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	224,421.60	224,421.60
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	37,822.20	0.00	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	37,822.20	0.00	37,822.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	2120-0 -----	9116-0 -----	9121-0 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	37,822.20	224,421.60	262,243.80
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	15,800,000.00	15,800,000.00
9910					
TRANSFERS OUT	920-929	268.17	0.00	0.00	268.17
OTHER FUND USES	9900-9999				
TOTAL	900-997	0.00	0.00	0.00	0.00
	(NET)	(268.17)	0.00	15,800,000.00	15,799,731.83
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(268.17)	0.00	15,800,000.00	15,799,731.83
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(268.17)	146,804.16	15,575,579.45	15,722,115.44
BEGINNING FUND BALANCE - OCT 1	0300-0399	268.17	1,119,775.79	0.00	1,120,043.96
ENDING FUND BALANCE - SEP 30	(NET)	0.00	1,266,579.95	15,575,579.45	16,842,159.40

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-IV-A-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2210-0	2220-0	8411-0	9110-0
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	564,940.00	2,158,853.26	0.00	0.00	28,237.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	211,859.00	0.00	0.00	0.00	51.10
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		564,940.00	2,370,712.26	0.00	0.00	28,237.00	51.10
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	39,551.70	0.00	15,434.99	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	39,551.70	0.00	15,434.99	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	109,481.28	0.00	0.00	28,237.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,962.00	0.00	14,746.23	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	1,350.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	124,793.28	0.00	14,746.23	28,237.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				8411-0	9110-0
			2120-0	2210-0	2220-0			
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	695,333.75	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		695,333.75	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	441,981.32	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	2,479,810.72	0.00	11,165.35	0.00	1,995,203.43	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	2,921,792.04	0.00	11,165.35	0.00	1,995,203.43	
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	500,000.00	211,859.00	0.00	0.00	0.00	0.00	
INTEREST	932-932	30,800.00	0.00	0.00	0.00	0.00	9.70	
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DEBT SERVICES		530,800.00	211,859.00	0.00	0.00	0.00	9.70	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1320-0	2120-0	2210-0	2220-0	8411-0	9110-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,226,133.75	3,297,996.02	0.00	41,346.57	28,237.00	1,995,213.13
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	268.17	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	268.17	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	268.17	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(661,193.75)	(927,015.59)	0.00	(41,346.57)	0.00	(1,995,162.03)
BEGINNING FUND BALANCE - OCT 1	0300-0399	812,812.42	5,126,952.07	0.00	41,346.57	0.00	1,995,165.73
ENDING FUND BALANCE - SEP 30	(NET)	151,618.67	4,199,936.48	0.00	0.00	0.00	3.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	2,752,030.26
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	211,910.10
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		2,963,940.36
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	54,986.69
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		54,986.69
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	137,718.28
MATERIALS & SUPPLIES	400-499	28,708.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,350.00
TOTAL OPERATION & MAINTENANCE		167,776.51

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	695,333.75
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		695,333.75
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	441,981.32
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	4,486,179.50
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		4,928,160.82
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	711,859.00
INTEREST	932-932	30,809.70
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		742,668.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	6,588,926.47
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	268.17
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	268.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	268.17
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(3,624,717.94)
BEGINNING FUND BALANCE - OCT 1	0300-0399	7,976,276.79
ENDING FUND BALANCE - SEP 30	(NET)	4,351,558.85

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

FUND TYPE DESCRIPTION - FUND SOURCE -----	ACCT# -----	(Memo Only) -----
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	
TOTAL OPERATING REVENUES		0.00
		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 - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6940-0	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (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	0.00
LOCAL REVENUES	6000-7999	100.00	0.00	1,147,240.83	1,147,340.83
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		100.00	0.00	1,147,240.83	1,147,340.83
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	5,112.25	5,112.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	87,815.99	87,815.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,751.24	1,751.24
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	94,679.48	94,679.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	53,965.83	53,965.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	602,153.57	602,153.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	100,439.75	100,439.75
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	756,559.15	756,559.15
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	17,536.47	17,536.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	10,079.27	10,079.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	27,615.74	27,615.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6940-0	6945-0	FIDUCIARY - EXPENDABLE TRUST	
				7501-0	(Memo Only)
		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	3,853.95	3,853.95
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	3,853.95	3,853.95
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6940-0	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
		-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	152,825.18	152,825.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	100.00	0.00	99,917.70	100,017.70
TOTAL OTHER EXPENDITURES		100.00	0.00	252,742.88	252,842.88
TOTAL EXPENDITURES	1000-9899	100.00	0.00	1,135,451.20	1,135,551.20
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	12,586.08	12,586.08
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	866.74	866.74
	9910				
TRANSFERS OUT	920-929	0.00	0.00	73,316.94	73,316.94
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(59,864.12)	(59,864.12)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(59,864.12)	(59,864.12)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(48,074.49)	(48,074.49)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	78,561.75	1,038,878.32	1,117,440.07
ENDING FUND BALANCE - SEP 30	(NET)	0.00	78,561.75	990,803.83	1,069,365.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-1

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,127,287.91	1,783,429.10	1,579,113.94	294,448.42	1,350,521.05
EMPLOYEE BENEFITS	200-299	0.00	828,634.63	652,602.96	626,163.71	110,784.59	519,693.38
PURCHASED SERVICES	300-399	0.00	31,287.12	35,530.63	38,745.16	3,078.55	28,986.80
MATERIALS & SUPPLIES	400-499	0.00	3,192.00	1,705.07	0.00	6,058.37	1,652.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,696.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	2,990,401.66	2,473,267.76	2,244,022.81	421,065.93	1,900,853.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	467,544.97	479,441.75	419,394.24	191,778.83	438,186.67
EMPLOYEE BENEFITS	200-299	0.00	182,819.20	188,379.90	165,319.22	61,717.27	171,333.40
PURCHASED SERVICES	300-399	0.00	4,781.89	5,699.97	2,233.52	100.78	1,897.35
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,395.67	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	655,146.06	673,521.62	586,946.98	255,992.55	611,417.42
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	49,569.69	52,608.74	46,529.92	0.00	47,554.97
EMPLOYEE BENEFITS	200-299	0.00	28,458.26	27,079.55	27,625.94	0.00	29,041.36
PURCHASED SERVICES	300-399	0.00	105,075.42	214,526.26	126,680.55	0.00	87,092.01
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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	183,103.37	294,214.55	200,836.41	0.00	163,688.34

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0029	0125
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	361,585.53	0.00	0.00	0.00	147,920.73	
EMPLOYEE BENEFITS	200-299	0.00	174,206.19	0.00	0.00	0.00	68,376.88	
PURCHASED SERVICES	300-399	0.00	6,813.45	0.00	0.00	0.00	5,708.35	
MATERIALS & SUPPLIES	400-499	0.00	6,728.42	0.00	0.00	0.00	2,139.97	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	2,600.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	551,933.59	0.00	0.00	0.00	224,145.93	
TOTAL EXPENDITURES	1000-9899	0.00	4,380,638.23	3,443,008.35	3,031,806.20	677,058.48	2,900,104.92	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	58,461.45	55,022.24	45,080.27	0.00	41,525.19	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	58,461.45	55,022.24	45,080.27	0.00	41,525.19	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,439,099.68	3,498,030.59	3,076,886.47	677,058.48	2,941,630.11	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	1,417,506.39	1,492,934.35	1,612,522.37	1,454,168.15	1,278,518.90	1,010,556.84
EMPLOYEE BENEFITS	200-299	506,655.18	537,353.55	605,031.00	589,133.33	456,643.85	410,020.17
PURCHASED SERVICES	300-399	19,265.76	23,451.02	26,317.69	25,322.20	20,657.03	24,159.44
MATERIALS & SUPPLIES	400-499	1,741.66	187.26	2,821.86	4,126.79	1,557.62	1,262.47
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		1,945,168.99	2,053,926.18	2,246,692.92	2,072,750.47	1,757,377.40	1,445,998.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	418,288.24	405,186.97	510,095.09	440,275.17	368,459.51	347,393.14
EMPLOYEE BENEFITS	200-299	162,116.19	152,991.97	192,351.97	173,351.72	140,802.40	135,992.27
PURCHASED SERVICES	300-399	5,899.43	4,960.21	1,664.81	5,037.27	2,404.07	1,464.88
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	57.76	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	150.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		586,303.86	563,139.15	704,111.87	618,721.92	511,665.98	485,000.29
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	37,116.18	59,682.12	51,204.00	47,525.74	54,204.00	50,441.13
EMPLOYEE BENEFITS	200-299	26,005.07	30,494.31	29,023.59	28,857.89	29,650.30	29,517.71
PURCHASED SERVICES	300-399	188,217.45	175,668.92	124,836.54	93,927.03	173,561.73	71,274.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	26,000.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		251,338.70	291,845.35	205,064.13	170,310.66	257,416.03	151,233.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	71,405.91	143,285.16	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	32,403.90	64,979.85	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,060.30	2,342.05	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,601.02	3,214.48	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	200.00	1,200.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	108,671.13	215,021.54	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,783,822.38	2,910,456.98	3,264,540.05	3,076,842.24	2,529,990.29	2,082,232.97
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	41,325.52	53,289.51	49,000.67	44,853.00	50,966.24	32,701.23
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	41,325.52	53,289.51	49,000.67	44,853.00	50,966.24	32,701.23
TOTAL EXPEND & OTHER FUND USES	(NET)	2,825,147.90	2,963,746.49	3,313,540.72	3,121,695.24	2,580,956.53	2,114,934.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	1,879,733.26	1,569,598.26	1,925,347.23	1,881,778.00	1,450,933.59	1,846,309.69
EMPLOYEE BENEFITS	200-299	712,361.37	579,145.70	715,480.33	743,837.11	527,323.89	708,849.18
PURCHASED SERVICES	300-399	35,351.29	29,975.38	40,447.11	24,652.74	27,989.42	26,142.26
MATERIALS & SUPPLIES	400-499	3,329.68	1,346.64	22.49	3,906.39	501.64	3,969.08
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		2,630,775.60	2,180,065.98	2,681,297.16	2,654,174.24	2,006,748.54	2,585,270.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	358,868.39	456,305.20	486,106.95	453,357.06	392,351.07	484,580.10
EMPLOYEE BENEFITS	200-299	140,544.16	171,304.71	175,885.52	175,220.89	139,112.01	187,764.07
PURCHASED SERVICES	300-399	11,228.38	4,907.04	5,905.84	707.36	4,338.67	1,870.54
MATERIALS & SUPPLIES	400-499	0.00	57,823.31	0.00	0.00	1,665.10	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	160.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		510,640.93	690,340.26	667,898.31	629,285.31	537,466.85	674,374.71
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	50,340.00	42,345.62	48,558.33	47,774.43	53,238.90	49,602.83
EMPLOYEE BENEFITS	200-299	28,641.41	25,093.79	29,734.27	27,465.72	29,461.93	27,345.26
PURCHASED SERVICES	300-399	81,819.64	149,104.53	230,814.25	106,984.78	127,106.64	103,869.76
MATERIALS & SUPPLIES	400-499	0.00	620.66	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		160,801.05	217,164.60	309,106.85	182,224.93	209,807.47	180,817.85

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	148,952.86	0.00	0.00	146,846.02	0.00	134,964.01
EMPLOYEE BENEFITS	200-299	61,601.30	0.00	0.00	66,205.31	0.00	62,862.06
PURCHASED SERVICES	300-399	3,246.65	0.00	0.00	2,280.21	0.00	2,450.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,071.37	0.00	984.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	22,082.34
OTHER OBJECTS	600-977	0.00	0.00	0.00	400.00	0.00	0.00
TOTAL OTHER EXPENDITURES		213,800.81	0.00	0.00	219,802.91	0.00	223,343.38
TOTAL EXPENDITURES	1000-9899	3,516,061.36	3,093,151.05	3,662,334.72	3,685,726.19	2,754,452.41	3,663,806.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	54,144.69	65,122.42	57,844.28	56,707.56	47,613.95	48,903.17
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	54,144.69	65,122.42	57,844.28	56,707.56	47,613.95	48,903.17
TOTAL EXPEND & OTHER FUND USES	(NET)	3,570,206.05	3,158,273.47	3,720,179.00	3,742,433.75	2,802,066.36	3,712,709.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-4

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8220

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,153,307.83	690,896.81	37,647.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	444,478.18	254,831.44	7,400.40	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,376.60	47,420.61	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,227.42	32,925.72	987,054.10	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 SERVICES		1,618,390.03	1,026,074.58	1,032,101.50	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	384,615.58	239,967.91	0.00	0.00	220,946.38	0.00
EMPLOYEE BENEFITS	200-299	150,487.40	92,471.23	0.00	0.00	82,418.67	0.00
PURCHASED SERVICES	300-399	4,660.09	3,368.90	0.00	0.00	8,679.36	4,591.08
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	8,023.23	9,697.88	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	880.00	381.34
TOTAL INSTRUCTIONAL SUPPORT SERVICES		539,763.07	335,808.04	0.00	8,023.23	322,622.29	4,972.42
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	58,067.32	49,833.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,906.07	28,533.74	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	113,189.03	94,858.16	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,501.68	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		203,162.42	174,727.33	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, 2021

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	0220	6010	8110	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,361,485.09	1,536,672.94	1,032,101.50	129,534.17	322,622.29	4,972.42
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	33,169.46	24,718.68	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)	33,169.46	24,718.68	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,394,654.55	1,561,391.62	1,032,101.50	129,534.17	322,622.29	4,972.42

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8330	8340
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	112,813.58	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	40,227.20	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,688.58	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	30,027.75	0.00	0.00	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	184,757.11	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	384,242.10	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	122,850.62	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	52,621.39	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	19,373.07	0.00	0.00	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	2,773.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	581,860.18	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	80,463.00	1,099,363.85	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	25,374.06	448,966.88	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	464,031.43	536,477.25	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,173.78	451,847.71	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	495.00	6,031.18	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	574,537.27	2,542,686.87	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, 2021

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8290	8310	8320	8330	8340
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	847,941.63	574,537.27	2,542,686.87	0.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	847,941.63	574,537.27	2,542,686.87	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, 2021

EXHIBIT A-II-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8350	8390	8410	8600	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	0.00	0.00	1,089.27	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	778.37	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	1,867.64	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	4,412.12	59,706.63	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,676.82	19,782.57	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	13,643.56	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,933.01	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	870.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	6,088.94	96,935.77	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	870.60	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	113.37	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,481.18	22,226.00	33,565.41	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	150,067.14	0.00	938.37	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	150.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	154,532.29	22,376.00	34,503.78	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, 2021

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8350	8390	8410	8600	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	0.00	0.00	0.00	0.00	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	9,590.15	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	9,590.15	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	154,532.29	5,925,789.79	388,517.90	86,870.30	390,397.59
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	12,235,605.18	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	12,235,605.18	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	154,532.29	5,925,789.79	12,624,123.08	86,870.30	390,397.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8625	8630	8640	8641	8650	9200
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	15,900.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,818.60	0.00	0.00	241,759.74	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		17,718.60	0.00	0.00	241,759.74	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	47,165.26	0.00	0.00	331,110.31	0.00	0.00
EMPLOYEE BENEFITS	200-299	18,692.31	0.00	0.00	141,253.58	0.00	0.00
PURCHASED SERVICES	300-399	4,309.11	0.00	9,146.93	15,873.96	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,761.02	0.00	0.00	136,686.32	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	971.06	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		77,927.70	0.00	9,146.93	625,895.23	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	26,063.49	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	197.07	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	16,852.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	43,112.56	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, 2021

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				8650	9200
-----	-----	8625	8630	8640	8641	-----	-----
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	263,053.01	637,114.24	155,766.11	1,384,754.95	0.00	2,540,456.32
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)	263,053.01	637,114.24	155,766.11	1,384,754.95	0.00	2,540,456.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-8

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	27,949,372.67
EMPLOYEE BENEFITS	200-299	0.00	10,576,651.15
PURCHASED SERVICES	300-399	0.00	546,834.66
MATERIALS & SUPPLIES	400-499	0.00	1,332,972.72
CAPITAL OUTLAY	500-599	0.00	6,696.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	40,412,527.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	8,789,779.64
EMPLOYEE BENEFITS	200-299	0.00	3,346,640.07
PURCHASED SERVICES	300-399	0.00	181,996.39
MATERIALS & SUPPLIES	400-499	0.00	246,416.37
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	6,185.40
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	12,571,017.87
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	2,076,895.12
EMPLOYEE BENEFITS	200-299	0.00	988,390.48
PURCHASED SERVICES	300-399	0.00	3,454,452.38
MATERIALS & SUPPLIES	400-499	0.00	609,346.41
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	49,528.18
TOTAL OPERATION & MAINTENANCE		0.00	7,178,612.57

GOVERNMENTAL - GENERAL

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-B-8

GOVERNMENTAL - GENERAL

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	2,649,507.54
EMPLOYEE BENEFITS	200-299	0.00	1,830,829.96
PURCHASED SERVICES	300-399	0.00	149,428.49
MATERIALS & SUPPLIES	400-499	0.00	563,692.67
CAPITAL OUTLAY	500-599	0.00	730,852.25
OTHER OBJECTS	600-997	0.00	68.50
TOTAL AUXILIARY SERVICES		0.00	5,924,379.41
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	1,120,564.93
EMPLOYEE BENEFITS	200-299	0.00	376,661.60
PURCHASED SERVICES	300-399	0.00	613,453.85
MATERIALS & SUPPLIES	400-499	0.00	101,216.60
CAPITAL OUTLAY	500-599	0.00	29,501.00
OTHER OBJECTS	600-997	0.00	101,138.86
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	2,342,536.84
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	573,141.00
INTEREST	932-932	0.00	1,965,665.32
OTHER OBJECTS	300-997	0.00	1,650.00
TOTAL DEBT SERVICE		0.00	2,540,456.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-C-8

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	9700 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	1,154,960.22
EMPLOYEE BENEFITS	200-299	0.00	530,635.49
PURCHASED SERVICES	300-399	0.00	23,901.93
MATERIALS & SUPPLIES	400-499	0.00	20,739.31
CAPITAL OUTLAY	500-599	0.00	22,082.34
OTHER OBJECTS	600-977	0.00	13,990.15
TOTAL OTHER EXPENDITURES		0.00	1,766,309.44
TOTAL EXPENDITURES	1000-9899	0.00	72,735,839.65
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	1,994,159.28	15,090,213.99
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	1,994,159.28	15,090,213.99
TOTAL EXPEND & OTHER FUND USES	(NET)	1,994,159.28	87,826,053.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	56,892.51	95,980.41	81,605.67	59,624.29	56,543.44
EMPLOYEE BENEFITS	200-299	0.00	39,341.72	57,231.53	54,125.56	17,205.94	41,175.18
PURCHASED SERVICES	300-399	0.00	9,873.89	5,578.82	6,328.01	0.00	8,739.96
MATERIALS & SUPPLIES	400-499	0.00	84,133.29	86,356.10	32,205.17	0.00	40,275.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	293.00	182.50	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	190,241.41	245,439.86	174,446.91	76,830.23	146,734.18
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	39,295.92	0.00	0.00	0.00	34,055.04
EMPLOYEE BENEFITS	200-299	0.00	11,936.64	0.00	0.00	0.00	11,596.86
PURCHASED SERVICES	300-399	0.00	2,292.44	40,485.95	9,067.32	0.00	2,672.77
MATERIALS & SUPPLIES	400-499	0.00	27,661.66	61,693.59	19,322.69	0.00	16,557.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,546.50	17,507.44	4,109.78	0.00	2,740.18
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	83,733.16	119,686.98	32,499.79	0.00	67,622.49
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	8,669.13	52,223.27	2,149.84	0.00	1,920.00
MATERIALS & SUPPLIES	400-499	0.00	530.81	3,466.18	1,095.50	0.00	197.86
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	9,199.94	55,689.45	3,245.34	0.00	2,117.86

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0000	0005	0010	0015	0029	0125
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	13,830.00	0.00	2,700.00	0.00	19,167.50
EMPLOYEE BENEFITS	200-299	0.00	2,708.68	0.00	540.54	0.00	3,816.03
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	25,563.48	18,532.32	11,322.28	0.00	21,873.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	40.00	0.00	0.00	0.00	2,601.00
TOTAL OTHER EXPENDITURES		0.00	42,142.16	18,532.32	14,562.82	0.00	47,458.13
TOTAL EXPENDITURES	1000-9899	0.00	815,032.81	772,639.66	600,425.46	76,830.23	686,703.06
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	12,071.00	70,482.54	35,289.39	0.00	5,214.91
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	12,071.00	70,482.54	35,289.39	0.00	5,214.91
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	827,103.81	843,122.20	635,714.85	76,830.23	691,917.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	50,475.33	51,942.08	55,255.97	127,409.05	70,826.52	79,987.70
EMPLOYEE BENEFITS	200-299	28,748.78	29,435.61	39,961.88	72,453.42	39,374.73	53,451.33
PURCHASED SERVICES	300-399	4,504.07	2,980.00	6,533.40	6,384.47	2,178.00	0.00
MATERIALS & SUPPLIES	400-499	43,393.76	35,825.01	44,808.34	62,630.63	44,390.53	27,676.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,799.00	4,652.45	365.00	0.00	4,529.45	0.00
TOTAL INSTRUCTIONAL SERVICES		128,920.94	124,835.15	146,924.59	268,877.57	161,299.23	161,115.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	1,740.00	38,755.00	37,283.02	40,482.96	40,624.44
EMPLOYEE BENEFITS	200-299	0.00	348.34	12,517.17	12,101.86	12,705.76	12,825.15
PURCHASED SERVICES	300-399	34,540.17	42,329.45	10,427.21	7,391.19	33,560.04	15,930.12
MATERIALS & SUPPLIES	400-499	27,362.26	26,093.89	15,200.55	14,718.55	23,020.63	9,177.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,713.43	9,025.09	1,490.00	4,221.00	14,030.32	4,023.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		73,615.86	79,536.77	78,389.93	75,715.62	123,799.71	82,580.46
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	10,451.41	22,094.95	6,874.04	2,840.60	18,311.45	1,870.00
MATERIALS & SUPPLIES	400-499	10,716.54	1,949.86	910.40	25,651.20	6,330.25	114.91
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		21,167.95	24,044.81	7,784.44	28,491.80	24,641.70	1,984.91

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0130	0135	0140	0150	0160	0165
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	18,625.00	35,300.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,583.03	6,742.17	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,335.92	883.86	17,370.73	19,270.03	8,778.78	7,101.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	5,688.47	0.00	0.00	0.00	171.18
TOTAL OTHER EXPENDITURES		12,335.92	6,572.33	39,578.76	61,312.20	8,778.78	7,272.59
TOTAL EXPENDITURES	1000-9899	555,407.91	580,886.53	617,220.50	877,701.18	587,886.98	552,079.75
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	32,261.95	22,684.34	8,930.96	7,934.33	12,382.62	16,135.43
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)	32,261.95	22,684.34	8,930.96	7,934.33	12,382.62	16,135.43
TOTAL EXPEND, & OTHER FUND USES	(NET)	587,669.86	603,570.87	626,151.46	885,635.51	600,269.60	568,215.18

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	77,791.16	61,738.58	101,570.45	75,841.77	85,729.88	50,940.26
EMPLOYEE BENEFITS	200-299	53,491.57	31,040.84	57,401.45	51,252.37	47,396.81	38,315.92
PURCHASED SERVICES	300-399	300.00	7,549.62	3,069.60	0.00	1,941.00	4,053.50
MATERIALS & SUPPLIES	400-499	90,550.41	37,813.59	76,513.91	80,270.91	49,996.18	50,686.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	12,733.20	967.50	0.00	182.50
TOTAL INSTRUCTIONAL SERVICES		222,133.14	138,142.63	251,288.61	208,332.55	185,063.87	144,178.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	45,465.60	0.00	0.00	39,862.11	0.00	40,996.75
EMPLOYEE BENEFITS	200-299	14,457.06	0.00	0.00	13,362.15	0.00	13,572.08
PURCHASED SERVICES	300-399	16,859.00	36,246.26	37,242.37	34,439.27	42,289.68	6,372.77
MATERIALS & SUPPLIES	400-499	18,286.64	47,614.03	33,524.64	16,561.28	23,303.28	24,230.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,566.00	7,872.50	5,126.27	5,573.00	15,891.06	3,976.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		97,634.30	91,732.79	75,893.28	109,797.81	81,484.02	89,148.06
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,761.33	10,158.14	8,266.84	3,307.60	10,164.89	12,118.75
MATERIALS & SUPPLIES	400-499	1,236.90	2,966.96	816.00	161.10	7,912.04	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		8,998.23	13,125.10	9,082.84	3,468.70	18,076.93	12,118.75

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0175 -----	0180 -----	0200 -----	0205 -----	0210 -----	0215 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	42,938.60	0.00	0.00	30,480.00	0.00	31,880.00
EMPLOYEE BENEFITS	200-299	12,566.06	0.00	0.00	5,907.75	0.00	6,174.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	21,098.24	14,860.90	2,558.74	19,621.63	3,589.29	13,262.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	50.00	0.00	0.00
TOTAL OTHER EXPENDITURES		76,602.90	14,860.90	2,558.74	56,059.38	3,589.29	51,317.54
TOTAL EXPENDITURES	1000-9899	899,333.71	841,305.33	691,720.96	914,484.85	515,846.69	703,642.87
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	22,857.17	39,330.88	26,010.65	8,034.73	20,973.88	16,372.92
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)	22,857.17	39,330.88	26,010.65	8,034.73	20,973.88	16,372.92
		922,190.88	880,636.21	717,731.61	922,519.58	536,820.57	720,015.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	8290
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	72,363.12	17,883.96	565,756.56	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	49,014.08	13,057.89	205,468.42	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	7,290.00	45,676.46	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	22,255.66	38,620.00	1,070,099.56	0.00	0.00	56,248.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,310.60	5,122.00	0.00	0.00	5,995.00
TOTAL INSTRUCTIONAL SERVICES		143,632.86	78,162.45	1,892,123.00	0.00	0.00	62,243.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	138,157.46	72,801.30	115,636.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	72,362.82	22,904.02	31,082.72
PURCHASED SERVICES	300-399	11,099.17	1,438.74	0.00	0.00	109,963.13	102,864.32
MATERIALS & SUPPLIES	400-499	11,343.24	21,340.21	0.00	157,966.83	67,679.77	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,884.49	2,232.91	0.00	0.00	19,278.19	3,209.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		26,326.90	25,011.86	0.00	368,487.11	292,626.41	252,792.56
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	5,758.00	1,037.55	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	240.41	1,299.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,998.41	2,336.55	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0220	6010	8110	8210	8220	8290
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,007.51	751.88	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 OTHER EXPENDITURES		12,007.51	751.88	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	458,606.64	110,232.87	1,892,123.00	368,487.11	292,626.41	434,819.55
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	26,824.71	1,333.50	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	26,824.71	1,333.50	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	485,431.35	111,566.37	1,892,123.00	368,487.11	292,626.41	434,819.55

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8310	8320	8410	8420	8625	8630
-----		-----	-----	-----	-----	-----	-----
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	564,667.10	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	43,140.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	607,807.10	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	242,633.71	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	79,765.51	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	99,275.55	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	42,847.04	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	12,286.60	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	476,808.41	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	7,900.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	605.13	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	18,600.00	20,152.18	0.00	0.00	24,864.84	0.00
MATERIALS & SUPPLIES	400-499	20,446.00	197,230.70	0.00	0.00	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		39,046.00	225,888.01	0.00	0.00	24,864.84	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, 2021

EXHIBIT A-II-II-C-5

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	8310	8320	8410	8420	8625	8630
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	33,180.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	6,210.05	0.00
PURCHASED SERVICES	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	24,972.31	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	64,362.36	0.00
TOTAL EXPENDITURES	1000-9899	39,046.00	225,888.01	35,621.12	0.00	1,319,593.14	23,876.76
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	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)	39,046.00	225,888.01	35,621.12	0.00	1,319,593.14	23,876.76

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8641	8690	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,896,158.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,018,945.03
PURCHASED SERVICES	300-399	9,517.32	0.00	0.00	132,498.12
MATERIALS & SUPPLIES	400-499	195,298.62	0.00	0.00	2,834,716.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	81,272.20
TOTAL INSTRUCTIONAL SERVICES		204,815.94	0.00	0.00	5,963,590.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	59,773.27	0.00	0.00	987,563.10
EMPLOYEE BENEFITS	200-299	22,779.64	0.00	0.00	344,317.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	696,786.92
MATERIALS & SUPPLIES	400-499	361,565.50	0.00	0.00	1,067,072.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	153,302.76
TOTAL INSTRUCTIONAL SUPPORT SERVICES		444,118.41	0.00	0.00	3,249,042.69
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,900.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	605.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00	249,594.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	283,272.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	541,372.56

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-B-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8641	8690	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,974,320.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,294,898.66
PURCHASED SERVICES	300-399	0.00	0.00	0.00	319,603.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	2,206,747.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	512,109.77
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	6,307,679.02
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	215,749.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	67,557.84
PURCHASED SERVICES	300-399	0.00	0.00	0.00	6,151.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	235.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	58,532.99	0.00	61,432.25
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	58,532.99	0.00	351,126.42
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	16,572.90
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	227,496.25
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	244,069.15
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8641	8690	GOVERNMENTAL - SPECIAL REVENUE	
-----	-----	-----	-----	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	228,101.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	48,249.25
PURCHASED SERVICES	300-399	0.00	0.00	6,083.38	6,083.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	61.45	255,816.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	8,550.65
TOTAL OTHER EXPENDITURES		0.00	0.00	6,144.83	546,801.34
TOTAL EXPENDITURES	1000-9899	648,934.35	58,532.99	6,144.83	17,203,681.26
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	385,125.91
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	385,125.91
TOTAL EXPEND, & OTHER FUND USES	(NET)	648,934.35	58,532.99	6,144.83	17,588,807.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-III-A-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICES					
DESCRIPTION - COST CENTER	ACCT #	0000	8600	8610	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-III-B-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICES					
DESCRIPTION - COST CENTER	ACCT #	0000	8600	8610	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	224,421.60	0.00	224,421.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	224,421.60	0.00	224,421.60
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	37,822.20	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	37,822.20	37,822.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	8600 -----	8610 -----	9200 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	224,421.60	37,822.20	262,243.80
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	268.17	0.00	0.00	268.17
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	268.17	0.00	0.00	268.17
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	268.17	224,421.60	37,822.20	262,511.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,184,180.42	1,879,409.51	1,660,719.61	354,072.71	1,407,064.49
EMPLOYEE BENEFITS	200-299	0.00	867,976.35	709,834.49	680,289.27	127,990.53	560,868.56
PURCHASED SERVICES	300-399	0.00	41,161.01	41,109.45	45,073.17	3,078.55	37,726.76
MATERIALS & SUPPLIES	400-499	0.00	95,327.00	94,619.76	36,128.50	6,058.37	43,886.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,696.00	0.00
OTHER OBJECTS	600-997	0.00	396.80	293.00	202.50	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,189,041.58	2,725,266.21	2,422,413.05	497,896.16	2,049,546.09
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	506,840.89	479,441.75	419,394.24	191,778.83	472,241.71
EMPLOYEE BENEFITS	200-299	0.00	194,755.84	188,379.90	165,319.22	61,717.27	182,930.26
PURCHASED SERVICES	300-399	0.00	7,074.33	52,249.54	11,678.75	100.78	5,870.12
MATERIALS & SUPPLIES	400-499	0.00	34,134.40	141,014.23	38,278.79	2,395.67	21,217.24
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,681.50	33,425.44	7,125.77	0.00	2,740.18
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	745,486.96	894,510.86	641,796.77	255,992.55	684,999.51
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	49,569.69	52,608.74	46,529.92	0.00	47,554.97
EMPLOYEE BENEFITS	200-299	0.00	28,458.26	27,079.55	27,625.94	0.00	29,041.36
PURCHASED SERVICES	300-399	0.00	113,744.55	266,869.53	128,830.39	0.00	89,012.01
MATERIALS & SUPPLIES	400-499	0.00	530.81	4,966.18	1,095.50	0.00	197.86
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	192,303.31	351,524.00	204,081.75	0.00	165,806.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-C-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0029	0125
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	375,415.53	0.00	2,700.00	0.00	167,088.23
EMPLOYEE BENEFITS	200-299	0.00	176,914.87	0.00	540.54	0.00	72,192.91
PURCHASED SERVICES	300-399	0.00	6,813.45	0.00	0.00	0.00	5,708.35
MATERIALS & SUPPLIES	400-499	0.00	33,245.08	39,492.57	11,978.88	0.00	24,822.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,340.20	9,000.00	1,702.71	0.00	2,997.96
TOTAL OTHER EXPENDITURES		0.00	596,729.13	48,492.57	16,922.13	0.00	272,809.92
TOTAL EXPENDITURES	1000-9899	0.00	5,213,330.67	5,039,600.08	3,660,884.30	753,888.71	3,595,932.12
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	70,836.54	147,969.18	80,974.18	0.00	46,745.10
	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	70,836.54	147,969.18	80,974.18	0.00	46,745.10
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,284,167.21	5,187,569.26	3,741,858.48	753,888.71	3,642,677.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	1,467,981.72	1,544,876.43	1,667,778.34	1,581,577.20	1,349,345.42	1,090,544.54
EMPLOYEE BENEFITS	200-299	535,403.96	566,789.16	644,992.88	661,586.75	496,018.58	463,471.50
PURCHASED SERVICES	300-399	23,769.83	26,431.02	33,286.34	31,706.67	22,835.03	24,159.44
MATERIALS & SUPPLIES	400-499	53,181.23	42,115.30	52,039.67	67,384.57	48,497.15	28,957.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,919.00	4,673.93	366.11	0.00	4,529.45	0.00
TOTAL INSTRUCTIONAL SERVICES		2,082,255.74	2,184,885.84	2,398,463.34	2,342,255.19	1,921,225.63	1,607,132.93
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	418,288.24	406,926.97	548,850.09	477,558.19	408,942.47	388,017.58
EMPLOYEE BENEFITS	200-299	162,116.19	153,340.31	204,869.14	185,453.58	153,508.16	148,817.42
PURCHASED SERVICES	300-399	51,504.33	65,000.24	12,092.02	12,428.46	36,901.70	17,395.00
MATERIALS & SUPPLIES	400-499	144,857.12	99,005.18	19,764.35	20,202.23	83,517.59	9,177.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	28,984.43	18,131.05	1,920.00	4,266.00	16,842.42	4,173.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		805,750.31	742,403.75	787,495.60	699,908.46	699,712.34	567,580.75
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	37,116.18	59,682.12	51,204.00	47,525.74	54,204.00	50,441.13
EMPLOYEE BENEFITS	200-299	26,005.07	30,494.31	29,023.59	28,857.89	29,650.30	29,517.71
PURCHASED SERVICES	300-399	198,818.86	197,763.87	131,710.58	96,767.63	193,394.30	73,144.92
MATERIALS & SUPPLIES	400-499	17,598.11	2,393.08	910.40	25,651.20	7,013.73	114.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	26,000.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		279,538.22	316,333.38	212,848.57	198,802.46	284,262.33	153,218.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	0.00	0.00	90,030.91	178,585.16	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	35,986.93	71,722.02	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,060.30	2,342.05	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,447.17	19,226.39	20,971.75	24,083.16	18,971.39	7,405.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,326.70	36,009.45	2,040.00	3,360.36	3,177.00	2,153.18
TOTAL OTHER EXPENDITURES		36,773.87	55,235.84	150,089.89	280,092.75	22,148.39	9,558.59
TOTAL EXPENDITURES	1000-9899	3,524,867.81	4,118,922.39	3,893,440.18	3,964,400.50	3,200,612.98	2,636,617.20
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	81,900.49	81,905.17	58,162.71	52,867.33	70,897.58	48,926.50
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	81,900.49	81,905.17	58,162.71	52,867.33	70,897.58	48,926.50
TOTAL EXPEND & OTHER FUND USES	(NET)	3,606,768.30	4,200,827.56	3,951,602.89	4,017,267.83	3,271,510.56	2,685,543.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,957,524.42	1,631,336.84	2,026,917.68	1,957,619.77	1,536,663.47	1,897,249.95
EMPLOYEE BENEFITS	200-299	765,852.94	610,186.54	772,881.78	795,089.48	574,720.70	747,165.10
PURCHASED SERVICES	300-399	35,651.29	42,202.00	43,516.71	24,652.74	29,930.42	30,195.76
MATERIALS & SUPPLIES	400-499	94,919.43	47,640.34	96,323.90	85,554.55	55,986.46	59,459.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	60.00	130.00	12,813.20	1,397.50	245.00	182.50
TOTAL INSTRUCTIONAL SERVICES		2,854,008.08	2,331,495.72	2,952,453.27	2,864,314.04	2,197,546.05	2,734,253.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	404,333.99	456,305.20	486,106.95	493,219.17	392,351.07	525,576.85
EMPLOYEE BENEFITS	200-299	155,001.22	171,304.71	175,885.52	188,583.04	139,112.01	201,336.15
PURCHASED SERVICES	300-399	28,087.38	54,986.00	43,476.71	35,146.63	48,978.55	8,243.31
MATERIALS & SUPPLIES	400-499	21,537.13	235,159.94	88,670.83	21,429.96	110,397.60	27,072.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,566.00	23,551.00	7,159.58	5,573.00	43,027.05	4,136.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		611,525.72	941,306.85	801,299.59	743,951.80	733,866.28	766,364.40
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	50,340.00	42,345.62	48,558.33	47,774.43	53,238.90	49,602.83
EMPLOYEE BENEFITS	200-299	28,641.41	25,093.79	29,734.27	27,465.72	29,461.93	27,345.26
PURCHASED SERVICES	300-399	89,580.97	161,916.08	239,540.32	110,292.38	170,404.24	115,988.51
MATERIALS & SUPPLIES	400-499	1,236.90	3,812.62	816.00	161.10	8,258.04	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		169,799.28	233,168.11	318,648.92	185,693.63	261,363.11	192,936.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-C-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	191,891.46	0.00	0.00	177,326.02	0.00	166,844.01
EMPLOYEE BENEFITS	200-299	74,167.36	0.00	0.00	72,113.06	0.00	69,037.00
PURCHASED SERVICES	300-399	3,246.65	0.00	0.00	2,280.21	0.00	2,450.92
MATERIALS & SUPPLIES	400-499	21,106.18	59,207.56	9,842.96	23,878.64	27,411.86	14,678.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	22,082.34
OTHER OBJECTS	600-977	2,115.31	2,175.00	575.63	1,400.69	30,673.30	7,443.24
TOTAL OTHER EXPENDITURES		292,526.96	61,382.56	10,418.59	276,998.62	58,085.16	282,536.16
TOTAL EXPENDITURES	1000-9899	4,421,868.15	6,278,933.51	5,897,708.91	4,774,597.15	3,479,121.33	4,382,970.28
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	77,553.95	105,915.80	95,339.65	65,058.69	78,946.68	65,353.33
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)	77,553.95	105,915.80	95,339.65	65,058.69	78,946.68	65,353.33
TOTAL EXPEND & OTHER FUND USES	(NET)	4,499,422.10	6,384,849.31	5,993,048.56	4,839,655.84	3,558,068.01	4,448,323.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0220	6010	8110	8200	8210	8220
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,225,670.95	708,780.77	603,403.56	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	493,492.26	267,889.33	212,868.82	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,376.60	54,710.61	45,676.46	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,352.89	72,319.42	2,057,153.66	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	171.85	1,385.60	5,122.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,766,064.55	1,105,085.73	2,924,224.50	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	384,615.58	239,967.91	0.00	0.00	359,103.84	72,801.30
EMPLOYEE BENEFITS	200-299	150,487.40	92,471.23	0.00	0.00	154,781.49	22,904.02
PURCHASED SERVICES	300-399	15,759.26	4,807.64	0.00	0.00	8,679.36	114,554.21
MATERIALS & SUPPLIES	400-499	12,863.58	25,399.41	0.00	8,023.23	167,664.71	67,679.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,058.49	8,917.81	0.00	0.00	880.00	19,659.53
TOTAL INSTRUCTIONAL SUPPORT SERVICES		567,784.31	371,564.00	0.00	8,023.23	691,109.40	297,598.83
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	58,067.32	49,833.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,906.07	28,533.74	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	118,947.03	158,376.99	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	240.41	2,800.68	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		209,160.83	239,545.16	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, 2021

EXHIBIT A-II-IV-C-4

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,825.69	751.88	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	1,225.34	152.28	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		14,051.03	904.16	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,827,871.25	1,721,132.17	2,924,224.50	129,534.17	691,109.40	297,598.83
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	63,387.32	26,152.18	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)	63,387.32	26,152.18	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,891,258.57	1,747,284.35	2,924,224.50	129,534.17	691,109.40	297,598.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-5

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8330	8340

REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	112,813.58	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	40,227.20	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,688.58	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	86,276.43	0.00	0.00	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	5,995.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	247,000.79	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	499,878.62	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	153,933.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	155,485.71	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	19,373.07	0.00	0.00	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	5,982.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	834,652.74	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	80,463.00	1,107,263.85	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	25,374.06	449,572.01	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	482,631.43	584,866.43	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	24,619.78	663,040.41	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	495.00	6,031.18	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	613,583.27	2,810,773.88	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, 2021

EXHIBIT A-II-IV-C-5

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,282,761.18	613,583.27	2,837,833.17	0.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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	1,282,761.18	613,583.27	2,837,833.17	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-6

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8350	8390	8410	8420	8600	8610
-----		-----	-----	-----	-----	-----	-----
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	1,089.27	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	778.37	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	1,867.64	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	4,412.12	0.00	59,706.63	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,676.82	0.00	19,782.57	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	13,643.56	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,933.01	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	870.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	6,088.94	0.00	96,935.77	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	870.60	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	113.37	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,481.18	22,226.00	0.00	60,065.41	0.00
MATERIALS & SUPPLIES	400-499	0.00	150,067.14	0.00	0.00	15,684.60	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	150.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	154,532.29	22,376.00	0.00	75,750.01	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, 2021

EXHIBIT A-II-IV-C-6

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8350	8390	8410	8420	8600	8610
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	9,690.15	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	9,690.15	0.00
TOTAL EXPENDITURES	1000-9899	0.00	154,532.29	6,656,744.66	0.00	429,864.13	311,291.90
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	12,235,873.35	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	12,235,873.35	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	154,532.29	6,656,744.66	0.00	12,665,737.48	311,291.90

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-A-7

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8620	8625	8630	8640	8641	8650
-----		-----	-----	-----	-----	-----	-----
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	15,900.00	0.00	0.00	9,517.32	0.00
MATERIALS & SUPPLIES	400-499	0.00	566,485.70	0.00	0.00	437,058.36	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	43,140.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	625,525.70	0.00	0.00	446,575.68	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	289,798.97	0.00	0.00	390,883.58	0.00
EMPLOYEE BENEFITS	200-299	0.00	98,457.82	0.00	0.00	164,033.22	0.00
PURCHASED SERVICES	300-399	0.00	103,584.66	0.00	9,146.93	15,873.96	0.00
MATERIALS & SUPPLIES	400-499	0.00	50,608.06	0.00	0.00	498,251.82	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,286.60	0.00	0.00	971.06	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	554,736.11	0.00	9,146.93	1,070,013.64	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	24,864.84	0.00	0.00	26,063.49	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	197.07	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	18,202.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	24,864.84	0.00	0.00	44,462.56	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, 2021

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
-----	-----	8620	8625	8630	8640	8641	8650
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	33,180.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,210.05	0.00	0.00	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	24,972.31	0.00	0.00	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	64,362.36	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	390,397.59	1,582,646.15	660,991.00	155,766.11	2,035,039.30	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	390,397.59	1,582,646.15	660,991.00	155,766.11	2,035,039.30	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, 2021

EXHIBIT A-II-IV-A-8

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8690	9200	9400	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	29,845,531.38	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,595,596.18	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	684,445.03	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	4,255,504.73	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,696.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	83,023.44	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	46,470,796.76	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	9,777,342.74	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,690,957.85	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	932,749.14	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,970,628.76	
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	259,927.91	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	16,631,606.40	
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,084,795.12	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	988,995.61	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,859,301.94	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	931,406.53	
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	50,878.18	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	7,915,377.38	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-B-8

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8690	9200	9400	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	4,623,827.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,125,728.62
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	472,885.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,770,439.70
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	1,426,186.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	512,178.27
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	12,931,246.13
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,336,314.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	444,219.44
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	844,026.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	101,452.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	29,501.00
OTHER OBJECTS	600-997	58,532.99	0.00	0.00	0.00	162,571.11
TOTAL GENERAL ADMINISTRATIVE SERVICES		58,532.99	0.00	0.00	0.00	2,918,084.86
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	458,554.22
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	4,713,675.75
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	5,172,229.97
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	1,285,000.00	0.00	0.00	1,285,000.00
INTEREST	932-932	0.00	2,034,297.22	0.00	0.00	2,034,297.22
OTHER OBJECTS	300-997	0.00	1,650.00	0.00	0.00	1,650.00
TOTAL DEBT SERVICE		0.00	3,320,947.22	0.00	0.00	3,320,947.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-IV-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9200	9400	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,383,061.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	578,884.74
PURCHASED SERVICES	300-399	0.00	0.00	6,083.38	0.00	29,985.31
MATERIALS & SUPPLIES	400-499	0.00	0.00	61.45	0.00	429,381.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	22,082.34
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	122,558.50
TOTAL OTHER EXPENDITURES		0.00	0.00	6,144.83	0.00	2,565,953.66
TOTAL EXPENDITURES	1000-9899	58,532.99	3,320,947.22	6,144.83	0.00	97,926,242.38
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	1,994,159.28	15,548,925.01
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	0.00	1,994,159.28	15,548,925.01
TOTAL EXPEND & OTHER FUND USES	(NET)	58,532.99	3,320,947.22	6,144.83	1,994,159.28	113,475,167.39

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

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, 2021

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	
OPERATING TRANSFERS OUT	9910 920-929	0.00
 RETAINED EARNINGS/FUND BALANCE - SEP 30	 (NET)	 0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-A-1

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - COST CENTER	ACCT #	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	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	8,001.71	6,558.59	3,923.33	1,958.68	8,045.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	396.80	0.00	20.00	0.00	120.00
TOTAL INSTRUCTIONAL SERVICES		0.00	8,398.51	6,558.59	3,943.33	1,958.68	8,165.81
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	6,063.62	377.91	1,300.00	11,064.73
MATERIALS & SUPPLIES	400-499	0.00	6,472.74	79,320.64	18,956.10	4,659.60	117,494.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	135.00	15,918.00	3,015.99	0.00	17,271.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	6,607.74	101,302.26	22,350.00	5,959.60	145,830.59
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	120.00	0.00	0.00	150.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,500.00	0.00	0.00	6,881.57
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	1,620.00	0.00	0.00	7,031.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	953.18	20,960.25	656.60	808.90	22,111.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,700.20	9,000.00	1,702.71	396.96	2,326.70
TOTAL OTHER EXPENDITURES		0.00	2,653.38	29,960.25	2,359.31	1,205.86	24,437.95
TOTAL EXPENDITURES	1000-9899	0.00	17,659.63	139,799.90	28,652.64	9,124.14	185,637.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	304.09	22,464.40	604.52	5.00	8,313.02
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	304.09	22,464.40	604.52	5.00	8,313.02
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	17,963.72	162,264.30	29,257.16	9,129.14	193,950.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	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	435.25	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,103.03	4,409.47	627.15	2,549.00	18.48	1,039.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	21.48	1.11	0.00	0.00	0.00	60.00
TOTAL INSTRUCTIONAL SERVICES		6,124.51	4,845.83	627.15	2,549.00	18.48	1,099.34
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	17,710.58	0.00	0.00	937.59	0.00	0.00
MATERIALS & SUPPLIES	400-499	72,911.29	4,563.80	5,425.92	60,496.96	0.00	3,250.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	9,105.96	430.00	45.00	2,812.10	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		99,727.83	4,993.80	5,470.92	64,246.65	0.00	3,250.49
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,521.12	0.00	0.00
MATERIALS & SUPPLIES	400-499	443.22	0.00	0.00	683.48	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		443.22	0.00	0.00	2,204.60	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, 2021

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	18,342.53	0.00	1,598.65	10,192.61	304.00	7.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	30,320.98	1,840.00	2,160.36	3,177.00	1,982.00	2,115.31
TOTAL OTHER EXPENDITURES		48,663.51	1,840.00	3,759.01	13,369.61	2,286.00	2,123.25
TOTAL EXPENDITURES	1000-9899	155,337.07	11,679.63	9,857.08	82,735.71	2,304.48	6,473.08
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	5,931.32	231.08	80.00	7,548.72	89.84	552.09
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)	5,931.32	231.08	80.00	7,548.72	89.84	552.09
TOTAL EXPEND & OTHER FUND USES	(NET)	161,268.39	11,910.71	9,937.08	90,284.43	2,394.32	7,025.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-A-3

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - COST CENTER	ACCT #	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	4,677.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,480.11	19,787.50	1,377.25	5,488.64	4,804.39	3,869.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	130.00	80.00	430.00	245.00	0.00	171.85
TOTAL INSTRUCTIONAL SERVICES		13,287.11	19,867.50	1,807.25	5,733.64	4,804.39	4,041.66
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	13,832.70	328.50	0.00	2,350.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	74,735.91	55,146.19	4,868.68	85,429.22	2,841.63	1,520.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	15,678.50	2,033.31	0.00	27,135.99	0.00	174.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		104,247.11	57,508.00	4,868.68	114,915.41	2,841.63	1,694.34
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	2,653.41	459.23	0.00	12,632.71	0.00	0.00
MATERIALS & SUPPLIES	400-499	225.00	0.00	0.00	346.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,878.41	459.23	0.00	12,978.71	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, 2021

EXHIBIT A-II-VIII-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0180	FIDUCIARY - EXPENDABLE TRUST				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	44,346.66	7,284.22	185.64	23,822.57	432.00	818.18	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	2,175.00	575.63	950.69	30,673.30	7,443.24	1,225.34	
TOTAL OTHER EXPENDITURES		46,521.66	7,859.85	1,136.33	54,495.87	7,875.24	2,043.52	
TOTAL EXPENDITURES	1000-9899	169,169.29	85,840.68	7,812.26	188,322.23	15,521.26	7,779.52	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	1,462.50	11,484.72	316.40	10,358.85	77.24	3,393.15	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	1,462.50	11,484.72	316.40	10,358.85	77.24	3,393.15	
TOTAL EXPEND & OTHER FUND USES	(NET)	170,631.79	97,325.40	8,128.66	198,681.08	15,598.50	11,172.67	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-A-4

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	6010	8600	FIDUCIARY - EXPENDABLE TRUST (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	5,112.25
MATERIALS & SUPPLIES	400-499	773.70	0.00	87,815.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	75.00	0.00	1,751.24
TOTAL INSTRUCTIONAL SERVICES		848.70	0.00	94,679.48
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	53,965.83
MATERIALS & SUPPLIES	400-499	4,059.20	0.00	602,153.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,684.90	0.00	100,439.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		10,744.10	0.00	756,559.15
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	17,536.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	10,079.27
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	27,615.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	8600	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	3,853.95
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	3,853.95
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-VIII-C-4

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	6010 -----	8600 -----	FIDUCIARY - EXPENDABLE TRUST (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	152,825.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	152.28	100.00	100,017.70
TOTAL OTHER EXPENDITURES		152.28	100.00	252,842.88
TOTAL EXPENDITURES	1000-9899	11,745.08	100.00	1,135,551.20
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	100.00	0.00	73,316.94
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	100.00	0.00	73,316.94
TOTAL EXPEND & OTHER FUND USES	(NET)	11,845.08	100.00	1,208,868.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1100	1200	1500	1700	1810	1900
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,617,797.28	14,430,928.92	12,200,856.77	494,661.91	251,745.10	315,246.83
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,617,797.28	14,430,928.92	12,200,856.77	494,661.91	251,745.10	315,246.83

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					3500	3600
		2300	2400	2800	2900			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	6,990.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,350.66	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	8,340.66	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,074,149.12	2,689,935.64	348,048.50	1,791,911.80	86,883.39	174,996.02	
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)	2,074,149.12	2,689,935.64	348,048.50	1,791,911.80	86,883.39	174,996.02	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4300	4400	4500	4501
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	360,305.66	1,437,203.28	36,597.00	158,685.67	86,097.14	60,166.94
EMPLOYEE BENEFITS	200-299	136,838.37	518,697.00	7,195.00	30,657.16	16,459.03	11,475.56
PURCHASED SERVICES	300-399	6,025.08	57,751.87	0.00	1,750.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,460.11	89,027.00	25,895.00	0.00	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		511,629.22	2,102,679.15	69,687.00	191,092.83	102,556.17	71,642.50
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	3,000.00	0.00	0.00	1,006.04	0.00
EMPLOYEE BENEFITS	200-299	0.00	593.10	0.00	0.00	186.50	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	510.00	0.00	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	3,593.10	510.00	0.00	1,192.54	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	49,833.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	28,533.74	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	78,367.49	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, 2021

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3700	3800	4300	4400	4500	4501
-----	-----	-----	-----	-----	-----	-----	-----
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	511,629.22	2,387,543.82	70,197.00	191,092.83	103,748.71	71,642.50
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	511,629.22	2,387,543.82	70,197.00	191,092.83	103,748.71	71,642.50

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4502	GOVERNMENTAL - GENERAL			4505	4506	4508
-----	-----	-----	-----	-----	-----	-----	-----	-----
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	146,237.52	281,528.80	31,069.38	29,340.18	66,775.77	72,415.31	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	146,237.52	281,528.80	31,069.38	29,340.18	66,775.77	72,415.31	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4509	4510	4600	4711	4712	4800
		GOVERNMENTAL - GENERAL					
		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	70,750.00	817,062.06	214,919.50	45,238.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	14,150.00	402,518.28	103,888.24	8,728.31
PURCHASED SERVICES	300-399	0.00	0.00	0.00	19,508.70	4,393.23	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	20,739.31	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	22,082.34	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,400.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	84,900.00	1,286,310.69	323,200.97	53,966.97
TOTAL EXPENDITURES	1000-9899	54,555.04	154,826.57	84,900.00	1,286,310.69	323,200.97	53,966.97
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)	54,555.04	154,826.57	84,900.00	1,286,310.69	323,200.97	53,966.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8100	GOVERNMENTAL - GENERAL				8230	8310
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	243,022.21	893,844.94	3,730,344.64	2,306,167.97	5,263,323.89	586,423.32	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	243,022.21	893,844.94	3,730,344.64	2,306,167.97	5,263,323.89	586,423.32	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8320	8330	8340	8350	8410	8420
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,937,579.77	9,018.60	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	932,719.28	1,763.40	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,933,994.90	44,540.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	602,544.29	2,628.34	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	49,033.18	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,455,871.42	57,950.34	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, 2021

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	GOVERNMENTAL - GENERAL				8410	8420
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	6,455,871.42	57,950.34	0.00	0.00	4,918,164.17	0.00	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	6,455,871.42	57,950.34	0.00	0.00	4,918,164.17	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8610	8620	8630	8640	8650	8690
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	86,870.30	789,096.96	637,114.24	742,117.54	74,119.72	3,218.96
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	86,870.30	789,096.96	637,114.24	742,117.54	74,119.72	3,218.96

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-A-9

FUND TYPES					
DESCRIPTION - PROGRAM	ACCT #	9200	9600	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	27,949,372.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,576,651.15
PURCHASED SERVICES	300-399	0.00	0.00	0.00	546,834.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,332,972.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,696.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	40,412,527.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,789,779.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,346,640.07
PURCHASED SERVICES	300-399	0.00	0.00	0.00	181,996.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	246,416.37
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	6,185.40
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,571,017.87
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,076,895.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	988,390.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,454,452.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	609,346.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	49,528.18
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	7,178,612.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-B-9

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - PROGRAM	ACCT #	9200	9600	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,649,507.54
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,830,829.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	149,428.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	563,692.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	730,852.25
OTHER OBJECTS	600-997	0.00	0.00	0.00	68.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,924,379.41
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,120,564.93
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	376,661.60
PURCHASED SERVICES	300-399	0.00	0.00	0.00	613,453.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	101,216.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	29,501.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	101,138.86
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	2,342,536.84
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	573,141.00	0.00	0.00	573,141.00
INTEREST	932-932	1,965,665.32	0.00	0.00	1,965,665.32
OTHER OBJECTS	300-997	1,650.00	0.00	0.00	1,650.00
TOTAL DEBT SERVICE		2,540,456.32	0.00	0.00	2,540,456.32

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	9600	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,154,960.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	530,635.49
PURCHASED SERVICES	300-399	0.00	0.00	0.00	23,901.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	20,739.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	22,082.34
OTHER OBJECTS	600-977	0.00	9,590.15	0.00	13,990.15
TOTAL OTHER EXPENDITURES		0.00	9,590.15	0.00	1,766,309.44
TOTAL EXPENDITURES	1000-9899	2,540,456.32	9,590.15	0.00	72,735,839.65
OTHER FUND USES					
9910					
TRANSFERS OUT	920-929	0.00	0.00	15,090,213.99	15,090,213.99
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	15,090,213.99	15,090,213.99
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,540,456.32	9,590.15	15,090,213.99	87,826,053.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1900	2300
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	21,112.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	4,099.50
PURCHASED SERVICES	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	25,212.00
TOTAL EXPENDITURES	1000-9899	7,961.98	1,005,276.49	500,200.96	4,510.57	619.23	940,439.64
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	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	7,961.98	1,005,276.49	500,200.96	4,510.57	619.23	940,439.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2400	2800	2900	3500	3600	3700
-----	-----	-----	-----	-----	-----	-----	-----
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	863,606.57	3,715.73	508,466.63	3,007.91	6,914.21	20,758.12
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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)	863,606.57	3,715.73	508,466.63	3,007.91	6,914.21	20,758.12

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4300	4400	4500	4501	4502
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	71,892.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	13,788.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,290.00	0.00	0.00	2,025.79	0.00	0.00
MATERIALS & SUPPLIES	400-499	159,590.71	0.00	0.00	95,668.04	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,475.60	0.00	0.00	9,478.20	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		170,356.31	85,680.00	0.00	107,172.03	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	1,740.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	348.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	10,627.56	0.00	0.00	217,765.58	0.00	0.00
MATERIALS & SUPPLIES	400-499	14,647.26	0.00	0.00	121,667.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,760.47	0.00	0.00	61,517.83	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		32,035.29	2,088.34	0.00	400,951.19	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	672.00	0.00	0.00	86,017.81	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,299.00	0.00	0.00	25,067.83	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		1,971.00	0.00	0.00	111,085.64	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, 2021

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4300	4400	4500	4501	4502
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	204,362.60	151,753.51	7,823.38	646,448.54	1,011.20	21.60
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)	204,362.60	151,753.51	7,823.38	646,448.54	1,011.20	21.60

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					4510	4600
-----	-----	4503	4506	4508	4509	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	182,325.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	35,166.35	
PURCHASED SERVICES	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	24,972.31	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	242,463.66	
TOTAL EXPENDITURES	1000-9899	2,076.62	1,035.60	616.50	2,408.20	591.90	363,545.98	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	2,076.62	1,035.60	616.50	2,408.20	591.90	363,545.98	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4712	GOVERNMENTAL - SPECIAL REVENUE				8210	8220
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	24,663.60	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	8,983.40	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	6,083.38	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,200.00	61.45	0.00	0.00	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		34,847.00	6,144.83	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	34,847.00	6,144.83	266,064.56	1,907,254.48	1,638,879.71	749,654.28	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	34,847.00	6,144.83	266,064.56	1,907,254.48	1,638,879.71	749,654.28	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	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	7,750.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	593.66	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	66,258.70	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	44,945.92	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	8,347.35	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		127,895.63	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,900.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	605.13	0.00	0.00
PURCHASED SERVICES	300-399	0.00	18,600.00	4,253.96	96,720.51	36,590.58	0.00
MATERIALS & SUPPLIES	400-499	0.00	20,446.00	0.00	231,422.05	5,037.74	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	39,046.00	4,253.96	336,647.69	41,628.32	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, 2021

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - SPECIAL REVENUE				8330	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	127,895.63	39,046.00	4,253.96	336,647.69	41,628.32	1,164.50	
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)	127,895.63	39,046.00	4,253.96	336,647.69	41,628.32	1,164.50	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8420	8620	8630	8690	9100	9600
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	229,583.20
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	8,550.65
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	238,133.85
TOTAL EXPENDITURES	1000-9899	6,111,265.95	145,162.43	23,876.76	40,518.49	244,069.15	238,133.85
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	6,111,265.95	145,162.43	23,876.76	40,518.49	244,069.15	238,133.85

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-A-8

FUND TYPES	ACCT #	9700	(Memo Only)
DESCRIPTION - PROGRAM			
<hr style="border-top: 1px dashed black;"/>			
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	1,896,158.71
EMPLOYEE BENEFITS	200-299	0.00	1,018,945.03
PURCHASED SERVICES	300-399	0.00	132,498.12
MATERIALS & SUPPLIES	400-499	0.00	2,834,716.02
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	81,272.20
TOTAL INSTRUCTIONAL SERVICES		0.00	5,963,590.08
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	987,563.10
EMPLOYEE BENEFITS	200-299	0.00	344,317.78
PURCHASED SERVICES	300-399	0.00	696,786.92
MATERIALS & SUPPLIES	400-499	0.00	1,067,072.13
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	153,302.76
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	3,249,042.69
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	7,900.00
EMPLOYEE BENEFITS	200-299	0.00	605.13
PURCHASED SERVICES	300-399	0.00	249,594.81
MATERIALS & SUPPLIES	400-499	0.00	283,272.62
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	541,372.56

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-B-8

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,974,320.17
EMPLOYEE BENEFITS	200-299	0.00	1,294,898.66
PURCHASED SERVICES	300-399	0.00	319,603.39
MATERIALS & SUPPLIES	400-499	0.00	2,206,747.03
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	512,109.77
TOTAL AUXILIARY SERVICES		0.00	6,307,679.02
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999		
PERSONAL SERVICES	010-199	0.00	215,749.56
EMPLOYEE BENEFITS	200-299	0.00	67,557.84
PURCHASED SERVICES	300-399	0.00	6,151.11
MATERIALS & SUPPLIES	400-499	0.00	235.66
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	61,432.25
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	351,126.42
 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	16,572.90
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	227,496.25
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	244,069.15
 DEBT SERVICE	 8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-II-C-8

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	228,101.10
EMPLOYEE BENEFITS	200-299	0.00	48,249.25
PURCHASED SERVICES	300-399	0.00	6,083.38
MATERIALS & SUPPLIES	400-499	0.00	255,816.96
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	8,550.65
TOTAL OTHER EXPENDITURES		0.00	546,801.34
TOTAL EXPENDITURES	1000-9899	0.00	17,203,681.26
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	385,125.91	385,125.91
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	385,125.91	385,125.91
TOTAL EXPEND, OTHER FUND USES	(NET)	385,125.91	17,588,807.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-III-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8610	9200	GOVERNMENTAL - DEBT SERVICE	
-----	-----	-----	-----	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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-III-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8610	9200	GOVERNMENTAL - DEBT SERVICE	
-----	-----	-----	-----	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	224,421.60	0.00	0.00	224,421.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		224,421.60	0.00	0.00	224,421.60
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	37,822.20	0.00	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	37,822.20	0.00	37,822.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8610	9200	GOVERNMENTAL - DEBT SERVICE	
-----	-----	-----	-----	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	224,421.60	37,822.20	0.00	262,243.80
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	268.17	268.17
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	268.17	268.17
TOTAL EXPEND, OTHER FUND USES	(NET)	224,421.60	37,822.20	268.17	262,511.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - PROGRAM	ACCT #	8210	8230	8320	8410	9100	9200
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	7,400.00	47,586.69	0.00	0.00	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		7,400.00	47,586.69	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	137,718.28	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	28,708.23	0.00	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	1,350.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	167,776.51	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, 2021

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8210	GOVERNMENTAL - CAPITAL PROJECTS				9100	9200
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	7,400.00	47,586.69	167,776.51	695,333.75	4,928,160.82	742,668.70	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	7,400.00	47,586.69	167,776.51	695,333.75	4,928,160.82	742,668.70	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	54,986.69
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		54,986.69
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	137,718.28
MATERIALS & SUPPLIES	400-499	28,708.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	1,350.00
TOTAL OPERATION & MAINTENANCE		167,776.51

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	695,333.75
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		695,333.75
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	441,981.32
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	4,486,179.50
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		4,928,160.82
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	711,859.00
INTEREST	932-932	30,809.70
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		742,668.70

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	6,588,926.47
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	0.00
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	6,588,926.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2021

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, 2021

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 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, 2021

EXHIBIT A-III-VII-
 A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-VIII-C-1

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	2300	2400	2800
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,683.91	16,929.97	37,554.68	3,924.60	6,141.53	2,669.87
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 EXPENDITURES, OTHER FUND USES	(NET)	6,683.91	16,929.97	37,554.68	3,924.60	6,141.53	2,669.87

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	2900	3700	3800	4400	4500	4711
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	181.78	2,255.80	4,957.54	0.00	16,019.48	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	75.00	0.00	120.00	0.00
TOTAL INSTRUCTIONAL SERVICES		181.78	2,255.80	5,032.54	0.00	16,139.48	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	7,899.37	0.00
MATERIALS & SUPPLIES	400-499	622.88	260.45	1,309.25	0.00	250,620.66	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	651.00	7,653.90	0.00	38,099.09	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		622.88	911.45	8,963.15	0.00	296,619.12	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	12,022.80	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	9,395.79	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	21,418.59	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, 2021

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		2900	3700	3800	4400	4500	4711
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	402.50	1,058.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	77.84
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	402.50	1,136.48
TOTAL EXPENDITURES	1000-9899	804.66	3,167.25	13,995.69	1,109.10	335,089.54	1,136.48
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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)	804.66	3,167.25	13,995.69	1,109.10	335,089.54	1,136.48

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-VIII-C-3

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	4712	8100	8210	8220	8230	8310
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7.94	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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		7.94	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	7.94	3,723.52	438,683.23	758.90	3,442.22	510.00
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	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)	7.94	3,723.52	438,683.23	758.90	3,442.22	510.00

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 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-III-VIII-A-4

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8320	8330	8410	9540	9600	9700
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,653.41	2,350.26	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	683.48	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,653.41	3,033.74	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, 2021

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	FIDUCIARY - EXPENDABLE TRUST				9600	9700
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	151,356.10	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	515.63	99,424.23	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	515.63	250,780.33	0.00	
TOTAL EXPENDITURES	1000-9899	2,653.41	3,033.74	2,235.00	515.63	250,780.33	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	73,316.94	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	73,316.94	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,653.41	3,033.74	2,235.00	515.63	250,780.33	73,316.94	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	5,112.25
MATERIALS & SUPPLIES	400-499	87,815.99
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,751.24
TOTAL INSTRUCTIONAL SERVICES		94,679.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	53,965.83
MATERIALS & SUPPLIES	400-499	602,153.57
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	100,439.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		756,559.15
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	17,536.47
MATERIALS & SUPPLIES	400-499	10,079.27
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		27,615.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES		TOTAL
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	3,853.95
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		3,853.95
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	152,825.18
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	100,017.70
TOTAL OTHER EXPENDITURES		252,842.88
TOTAL EXPENDITURES	1000-9899	1,135,551.20
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	73,316.94
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	73,316.94
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,208,868.14