

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
-----	-----	1110-0	1220-0	1221-0	1222-0	1223-0	1230-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	48,343,199.00	333,861.00	61,799.00	63,484.00	68,302.00	370,167.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,849,770.00	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		52,192,969.00	333,861.00	61,799.00	63,484.00	68,302.00	370,167.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	26,551,594.06	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,611,255.86	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	320,812.88	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13,378.94	0.00	0.00	63,484.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	127,820.17	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		37,624,861.91	0.00	0.00	63,484.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	7,339,618.43	214,962.89	42,705.38	0.00	0.00	262,270.85
EMPLOYEE BENEFITS	200-299	2,830,593.95	118,898.11	13,956.46	0.00	0.00	96,982.65
PURCHASED SERVICES	300-399	10,982.53	0.00	0.00	0.00	0.00	1,196.00
MATERIALS & SUPPLIES	400-499	946.32	0.00	0.00	0.00	68,302.00	9,717.50
CAPITAL OUTLAY	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		10,182,141.23	333,861.00	56,661.84	0.00	68,302.00	370,167.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	1,757,396.14	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	879,910.15	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	15,882.37	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,653,188.66	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, 2020

EXHIBIT A-I-I-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1766-0	1810-0	1811-0	1813-0	2130-0	2259-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	35,590.00	1,200.00	6,003.00	2,499.46
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	35,590.00	1,200.00	6,003.00	2,499.46
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	11,931.25	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,329.16	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,195.75	18,600.00	21,329.59	0.00	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		7,195.75	18,600.00	35,590.00	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	289.67	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,499.46
CAPITAL OUTLAY	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	289.67	0.00	0.00	0.00	2,499.46
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	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	6,003.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	6,003.00	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, 2020

EXHIBIT A-I-I-A-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
-----	-----	2901-0	6001-0	6230-0	6370-0	6510-0	6690-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	150,000.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	1,560.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	14,711,322.07	0.00	21,433.50	0.00	51,698.78
OTHER REVENUES	8000-8999	0.00	3,653.86	0.00	0.00	0.00	0.00
TOTAL REVENUES		150,000.00	14,716,535.93	0.00	21,433.50	0.00	51,698.78
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	110,000.00	1,420,453.74	0.00	0.00	0.00	43,050.00
EMPLOYEE BENEFITS	200-299	21,871.25	342,870.38	0.00	0.00	0.00	8,542.05
PURCHASED SERVICES	300-399	0.00	34,106.49	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	313,608.72	0.00	0.00	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		131,871.25	2,111,039.33	0.00	0.00	0.00	51,592.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	15,000.00	617,596.63	138,198.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,979.36	213,782.81	44,818.63	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	256,640.78	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	136,991.32	0.00	0.00	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	10,862.47	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		17,979.36	1,235,874.01	183,017.13	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	342,945.25	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	121,199.35	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,267,874.23	2,222,117.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	561,927.14	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	6,590.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,519.28	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	2,302,055.25	2,222,117.80	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, 2020

EXHIBIT A-I-I-A-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6981-0	6999-0	8430-0	8641-0	8642-0	8995-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	6,717.31	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	6,756.88	0.00	0.00	65,149.34
TOTAL REVENUES		6,717.31	0.00	6,756.88	0.00	0.00	65,149.34
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	21,832.14	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,224.77	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	46,540.43	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	72,597.34	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	14,953.63	4,973.33	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,005.10	1,783.55	0.00	0.00	0.00
PURCHASED SERVICES	300-399	924.84	258.31	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,164.00	0.00	0.00	0.00	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		5,088.84	21,217.04	6,756.88	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	721.81	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	721.81	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, 2020

EXHIBIT A-I-I-A-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
-----	-----	8996-0	8997-0	9320-0	9325-0	9390-0	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	57,580,437.57
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	1,560.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	19,012,895.82
OTHER REVENUES	8000-8999	2,861.91	11,962.93	0.00	0.00	0.00	90,384.92
TOTAL REVENUES		2,861.91	11,962.93	0.00	0.00	0.00	76,685,278.31
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	28,286,125.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	11,066,615.68
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	406,501.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	877,897.66
CAPITAL OUTLAY	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	128,774.17
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	40,765,913.94
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	8,714,289.42
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,350,978.20
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	270,702.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,288.49	0.00	0.00	227,909.09
CAPITAL OUTLAY	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	11,212.47
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	1,288.49	0.00	0.00	12,575,091.31
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,100,341.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,001,109.50
PURCHASED SERVICES	300-399	0.00	0.00	3,419.69	0.00	0.00	3,510,015.90
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	567,930.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	6,590.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	1,519.28
TOTAL OPERATION & MAINTENANCE		0.00	0.00	3,419.69	0.00	0.00	7,187,506.21

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 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	6001-0	6230-0	6370-0	6510-0	6690-0
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	18,466.81	22,011.25	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	18,466.81	22,011.25	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	644,968.17	332,410.43	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	207,962.68	101,785.28	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	246,394.27	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	51,855.56	0.00	0.00	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	72,626.63	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	1,223,807.31	434,195.71	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	755,000.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	1,994,275.57	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	1,650.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	1,650.00	2,749,275.57	0.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1223-0	1230-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	162,270.90	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	79,319.58	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,587.14	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		247,177.62	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	51,388,271.13	333,861.00	61,799.00	63,484.00	68,302.00	370,167.00
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	804,145.57	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)	(804,145.57)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(804,145.57)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	552.30	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	552.30	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, 2020

EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1279-0	1285-0	1310-0	1410-0	1415-0	1520-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	45,431.23
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	16,846.77
PURCHASED SERVICES	300-399	0.00	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	341.85	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		341.85	0.00	0.00	0.00	0.00	62,278.00
TOTAL EXPENDITURES	1000-9899	8,000.00	954.00	4,603,330.35	237,303.00	12,901.00	62,278.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	3,881.65	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	3,881.65	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, 2020

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1720-0	1722-0	1723-0	1724-0	1726-0	1727-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	241,055.44	71,462.94	64,976.60	122,066.83	121,785.82	125,809.27
EMPLOYEE BENEFITS	200-299	123,625.16	35,938.70	31,456.10	62,882.32	62,862.59	61,257.79
PURCHASED SERVICES	300-399	12,078.39	1,289.18	763.82	2,739.05	3,291.58	2,140.16
MATERIALS & SUPPLIES	400-499	0.00	23,692.46	461.39	2,272.31	1,748.58	3,411.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	182.00	779.89	913.20	1,462.70	1,460.41	739.59
TOTAL OTHER EXPENDITURES		376,940.99	133,163.17	98,571.11	191,423.21	191,148.98	193,357.93
TOTAL EXPENDITURES	1000-9899	376,940.99	133,163.17	98,571.11	191,423.21	191,148.98	193,357.93
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)	(3,705.99)	(21,503.17)	(18,014.11)	(19,256.06)	(27,712.98)	(22,343.13)
BEGINNING FUND BALANCE - OCT 1	0300-0399	6,942.95	42,343.81	35,189.33	54,284.10	37,627.81	42,299.12
ENDING FUND BALANCE - SEP 30	(NET)	3,236.96	20,840.64	17,175.22	35,028.04	9,914.83	19,955.99

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1760-0	1761-0	1762-0	1763-0	1764-0	1765-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	0.00	2,606,880.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	44,156.85	5,000.00	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	87,156.85	0.00	4,250.00	6,000.00	8,000.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(87,156.85)	0.00	39,906.85	(1,000.00)	(8,000.00)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(87,156.85)	0.00	39,906.85	(1,000.00)	(8,000.00)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(42,906.85)	37,823.31	77,656.85	(1,000.00)	0.00	(611,827.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	277,797.11	20,000.00	39,050.00	5,000.00	0.00	2,268,342.00
ENDING FUND BALANCE - SEP 30	(NET)	234,890.26	57,823.31	116,706.85	4,000.00	0.00	1,656,515.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2901-0	6001-0	6230-0	6370-0	6510-0	6690-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	29,322.56	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	20,777.47	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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	149.39	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		149.39	50,100.03	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	150,000.00	6,942,992.74	5,610,617.46	0.00	0.00	51,592.05
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	571,672.79	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	1,905,340.58	0.00	7,573.50	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	(1,333,667.79)	0.00	(7,573.50)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(1,333,667.79)	0.00	(7,573.50)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	6,439,875.40	(5,610,617.46)	13,860.00	0.00	106.73
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,681,557.30	17,694,669.06	0.00	600.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	8,121,432.70	12,084,051.60	13,860.00	600.00	106.73

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6850-0	6912-0	6915-0	6921-0	6922-0	6970-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	31,789.70	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,217.41	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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	38,007.11	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	71,243.28	38,007.11	11,302.76	1,263.16
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	3,400.00	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	(3,400.00)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(3,400.00)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	106,328.76	243.25	44,707.72	9,462.89	(397.76)	861.84
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	552,700.43	0.00	11,423.97
ENDING FUND BALANCE - SEP 30	(NET)	106,328.76	243.25	44,707.72	562,163.32	(397.76)	12,285.81

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6981-0	6999-0	8430-0	8641-0	8642-0	8995-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	5,000.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	960.29	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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	5,960.29	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,088.84	136,771.27	6,756.88	0.00	0.00	61,498.70
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	123,776.24	0.00	1,637.00	156,204.48	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	123,776.24	0.00	1,637.00	156,204.48	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	123,776.24	0.00	1,637.00	156,204.48	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,628.47	(12,995.03)	0.00	1,637.00	156,204.48	3,650.64
BEGINNING FUND BALANCE - OCT 1	0300-0399	5,865.79	(550.14)	0.00	0.00	0.00	116,467.85
ENDING FUND BALANCE - SEP 30	(NET)	7,494.26	(13,545.17)	0.00	1,637.00	156,204.48	120,118.49

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-I-C-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					9390-0	TOTAL (Memo Only)
		8996-0	8997-0	9320-0	9325-0	9390-0		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	1,020,971.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	502,144.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	28,323.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	32,825.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	14,615.43
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	1,598,879.90
TOTAL EXPENDITURES	1000-9899	2,861.91	11,962.93	4,708.18	0.00	0.00	0.00	74,286,924.84
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	17,800.00	0.00	0.00	348,574.57
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	988.00	0.00	57,635.85	0.00	630,296.64
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	2,825,866.50
OTHER FUND USES	9900-9999							
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	988.00	17,800.00	57,635.85	0.00	(1,846,995.29)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	988.00	17,800.00	57,635.85	0.00	(1,846,995.29)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(3,720.18)	17,800.00	57,635.85	0.00	551,358.18
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00	22,918,169.73
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(3,720.18)	17,800.00	57,635.85	0.00	23,469,527.91

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-II-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4110-0	4110-1	4130-0	4150-0	4160-0	4195-0
GOVERNMENTAL - SPECIAL REVENUE							
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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	1,948,042.53	150,598.79	314,092.89	17,385.55	159,763.10	21,000.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,948,042.53	150,598.79	314,092.89	17,385.55	159,763.10	21,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	508,550.87	5,675.83	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	185,733.54	1,908.01	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,365.64	79,116.00	0.00	0.00	532.00	0.00
MATERIALS & SUPPLIES	400-499	378,910.77	38,216.47	0.00	2,840.36	99,047.60	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,294.50	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,085,855.32	124,916.31	0.00	2,840.36	99,579.60	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	431,217.12	0.00	133,868.22	0.00	6,063.66	0.00
EMPLOYEE BENEFITS	200-299	146,207.57	0.00	43,941.45	0.00	1,217.81	0.00
PURCHASED SERVICES	300-399	36,668.14	13,812.24	92,894.28	2,082.34	35,721.00	2,080.57
MATERIALS & SUPPLIES	400-499	26,852.82	0.00	3,879.42	12,000.00	0.00	15,458.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	30,716.21	0.00	23,805.30	330.00	0.00	3,460.53
TOTAL INSTRUCTIONAL SUPPORT SERV		671,661.86	13,812.24	298,388.67	14,412.34	43,002.47	21,000.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,311.49	0.00	0.00	0.00	15,854.00	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		1,311.49	0.00	0.00	0.00	15,854.00	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, 2020

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4290-0	4293-0	4294-0	5101-0	5170-0	7101-0
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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	533,767.87	414,379.70	471,919.53	2,390,976.11	422,929.66	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	983,735.81	0.00	1,485,427.26
OTHER REVENUES	8000-8999	0.00	0.00	0.00	218,676.35	0.00	0.00
TOTAL REVENUES		533,767.87	414,379.70	471,919.53	3,593,388.27	422,929.66	1,485,427.26
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	89,218.32
MATERIALS & SUPPLIES	400-499	116,779.96	0.00	471,919.53	0.00	0.00	704,962.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	12,309.62
TOTAL INSTRUCTIONAL SERVICES		116,779.96	0.00	471,919.53	0.00	0.00	806,490.28
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	94,097.83	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	49,191.80	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	379,197.42
MATERIALS & SUPPLIES	400-499	51,913.54	10,714.33	0.00	0.00	0.00	346,262.65
CAPITAL OUTLAY	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	113,885.86
TOTAL INSTRUCTIONAL SUPPORT SERV		51,913.54	154,003.96	0.00	0.00	0.00	839,345.93
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	154,685.62
MATERIALS & SUPPLIES	400-499	342,258.48	258,243.24	0.00	0.00	0.00	42,253.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	9,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		342,258.48	258,243.24	0.00	0.00	0.00	205,939.06

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	9,299,895.30
LOCAL REVENUES	6000-7999	2,469,163.07
OTHER REVENUES	8000-8999	218,676.35
TOTAL REVENUES		11,987,734.72
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,605,552.73
EMPLOYEE BENEFITS	200-299	663,959.43
PURCHASED SERVICES	300-399	238,404.32
MATERIALS & SUPPLIES	400-499	1,989,498.40
CAPITAL OUTLAY	500-599	17,995.00
OTHER OBJECTS	600-997	29,684.12
TOTAL INSTRUCTIONAL SERVICES		4,545,094.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	1,004,077.49
EMPLOYEE BENEFITS	200-299	350,029.92
PURCHASED SERVICES	300-399	680,740.71
MATERIALS & SUPPLIES	400-499	477,029.35
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	185,167.90
TOTAL INSTRUCTIONAL SUPPORT SERV		2,697,045.37
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	154,685.62
MATERIALS & SUPPLIES	400-499	659,920.65
CAPITAL OUTLAY	500-599	9,000.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		823,606.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	1,821,392.69
EMPLOYEE BENEFITS	200-299	1,265,025.21
PURCHASED SERVICES	300-399	242,080.30
MATERIALS & SUPPLIES	400-499	2,207,525.65
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	530,067.15
TOTAL AUXILIARY SERVICES		6,066,091.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	123,792.60
EMPLOYEE BENEFITS	200-299	40,482.48
PURCHASED SERVICES	300-399	2,055.54
MATERIALS & SUPPLIES	400-499	157.57
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	22,751.56
TOTAL GENERAL ADMIN SERVICES		189,239.75
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3210-0	GOVERNMENTAL - SPECIAL REVENUE				3310-0	3317-0
			3220-0	3280-0	3290-0			
	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	18,197.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	6,478.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	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	24,675.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,028,569.00	24,675.00	282,233.57	0.00	116,462.00	3,100.00	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00	
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
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	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4290-0	4293-0	4294-0	5101-0	5170-0	7101-0
		GOVERNMENTAL - SPECIAL REVENUE					
		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	19,414.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,669.31	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	126,024.95	245,821.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	3,707.46	387.43
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	152,816.53	246,208.58
TOTAL EXPENDITURES	1000-9899	533,767.87	414,379.70	471,919.53	5,990,216.34	152,816.53	2,144,705.03
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	1,903,189.68	0.00	1,060,106.53
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	1,569.18
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	419,496.91
	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	1,903,189.68	0.00	642,178.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	1,903,189.68	0.00	642,178.80
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(493,638.39)	270,113.13	(17,098.97)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	782,079.02	0.00	1,442,341.23
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	288,440.63	270,113.13	1,425,242.26

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	61,855.56
EMPLOYEE BENEFITS	200-299	14,854.49
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	371,846.10
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	4,094.89
TOTAL OTHER EXPENDITURES		452,651.04
TOTAL EXPENDITURES	1000-9899	14,773,727.43
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	2,963,296.21
OTHER FINANCING SOURCES	9000-9997	1,569.18
	9910	
TRANSFERS OUT	920-929	419,496.91
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	2,545,368.48
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	2,545,368.48
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(240,624.23)
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,224,420.25
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,983,796.02

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-III-A-1

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	9116-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	143,361.74	143,361.74
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	36,377.56	36,377.56
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	179,739.30	179,739.30
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, 2020

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	9116-0	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	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	37,822.20	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		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 FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	1320-0 -----	2120-0 -----	9116-0 -----	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	0.00	37,822.20	37,822.20
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	0.00	0.00
9910					
TRANSFERS OUT	920-929	92,176.00	0.00	0.00	92,176.00
OTHER FUND USES	9900-9999				
TOTAL	900-997	0.00	0.00	0.00	0.00
	(NET)	(92,176.00)	0.00	0.00	(92,176.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(92,176.00)	0.00	0.00	(92,176.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(92,176.00)	0.00	141,917.10	49,741.10
BEGINNING FUND BALANCE - OCT 1	0300-0399	92,176.00	268.17	977,858.69	1,070,302.86
ENDING FUND BALANCE - SEP 30	(NET)	0.00	268.17	1,119,775.79	1,120,043.96

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL (Memo Only)
-----	-----	1320-0	2120-0	2220-0	8411-0	9110-0	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	607,798.00	2,251,040.19	0.00	23,048.00	0.00	2,881,886.19
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	242,801.00	0.00	0.00	29,438.14	272,239.14
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		607,798.00	2,493,841.19	0.00	23,048.00	29,438.14	3,154,125.33
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	70,042.65	0.00	23,048.00	0.00	93,090.65
MATERIALS & SUPPLIES	400-499	0.00	254,147.71	0.00	0.00	0.00	254,147.71
CAPITAL OUTLAY	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	324,190.36	0.00	23,048.00	0.00	347,238.36

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				9110-0	TOTAL (Memo Only)
			2120-0	2220-0	8411-0			
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	53,881.17	0.00	0.00	0.00	53,881.17	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	29,247.00	0.00	0.00	2,552,700.44	2,581,947.44	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	83,128.17	0.00	0.00	2,552,700.44	2,635,828.61	
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	480,000.00	0.00	0.00	0.00	0.00	480,000.00	
INTEREST	932-932	50,400.00	0.00	0.00	0.00	2,199.45	52,599.45	
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DEBT SERVICES		530,400.00	0.00	0.00	0.00	2,199.45	532,599.45	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					9110-0	TOTAL (Memo Only)
		1320-0	2120-0	2220-0	8411-0			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	530,400.00	407,318.53	0.00	23,048.00	2,554,899.89	3,515,666.42	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	92,176.00	0.00	0.00	0.00	0.00	92,176.00	
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)	92,176.00	0.00	0.00	0.00	0.00	92,176.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	92,176.00	0.00	0.00	0.00	0.00	92,176.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	169,574.00	2,086,522.66	0.00	0.00	(2,525,461.75)	(269,365.09)	
BEGINNING FUND BALANCE - OCT 1	0300-0399	643,238.42	3,040,429.41	41,346.57	0.00	4,520,627.48	8,245,641.88	
ENDING FUND BALANCE - SEP 30	(NET)	812,812.42	5,126,952.07	41,346.57	0.00	1,995,165.73	7,976,276.79	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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, 2020

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, 2020

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, 2020

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
	-----	-----	-----	-----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,200.00	1,406,468.90	1,409,668.90
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		3,200.00	1,406,468.90	1,409,668.90
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	2,179.81	2,179.81
MATERIALS & SUPPLIES	400-499	0.00	121,525.92	121,525.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	37,768.26	37,768.26
TOTAL INSTRUCTIONAL SERVICES		0.00	161,473.99	161,473.99
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	180,955.76	180,955.76
MATERIALS & SUPPLIES	400-499	1,446.52	431,713.24	433,159.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	121,136.19	121,136.19
TOTAL INSTRUCTIONAL SUPPORT SERV		1,446.52	733,805.19	735,251.71
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	15,733.84	15,733.84
MATERIALS & SUPPLIES	400-499	0.00	8,019.66	8,019.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	23,753.50	23,753.50

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6945-0	7501-0	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	17,464.97	17,464.97
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	17,464.97	17,464.97
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	42.22	0.00	42.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	360.00	0.00	360.00
TOTAL GENERAL ADMIN SERVICES		402.22	0.00	402.22
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6945-0	7501-0	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	184,708.82	184,708.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	43,971.70	43,971.70
TOTAL OTHER EXPENDITURES		0.00	228,680.52	228,680.52
TOTAL EXPENDITURES	1000-9899	1,848.74	1,165,178.17	1,167,026.91
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	24,157.20	24,157.20
OTHER FINANCING SOURCES	9000-9997	0.00	1,086.62	1,086.62
9910				
TRANSFERS OUT	920-929	0.00	90,664.57	90,664.57
9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	(65,420.75)	(65,420.75)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(65,420.75)	(65,420.75)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,351.26	175,869.98	177,221.24
BEGINNING FUND BALANCE - OCT 1	0300-0399	77,210.49	863,008.34	940,218.83
ENDING FUND BALANCE - SEP 30	(NET)	78,561.75	1,038,878.32	1,117,440.07

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	2,238,510.90	1,949,589.57	1,598,306.50	155,510.03	1,404,540.52
EMPLOYEE BENEFITS	200-299	0.00	889,355.64	749,649.94	665,286.25	66,349.86	549,750.65
PURCHASED SERVICES	300-399	0.00	26,522.00	17,773.09	14,488.40	3,606.43	19,689.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,712.42	0.00	5,098.13	1,473.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,154,388.54	2,719,725.02	2,278,081.15	230,564.45	1,975,454.17
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	463,787.30	508,190.26	370,982.61	187,073.51	386,532.57
EMPLOYEE BENEFITS	200-299	0.00	183,958.62	198,025.49	147,323.72	60,135.02	155,389.95
PURCHASED SERVICES	300-399	0.00	7,062.13	6,829.93	3,181.99	3,359.15	3,389.55
MATERIALS & SUPPLIES	400-499	0.00	5,701.02	5,035.59	4,716.71	1,548.91	3,920.32
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,275.00	0.00	0.00	42.50	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	661,784.07	718,081.27	526,205.03	252,159.09	549,232.39
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	48,697.92	53,705.52	27,864.87	0.00	69,780.96
EMPLOYEE BENEFITS	200-299	0.00	28,361.55	29,626.98	15,819.10	0.00	40,515.71
PURCHASED SERVICES	300-399	0.00	94,452.68	197,851.14	142,961.09	0.00	103,143.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	144.00	0.00	0.00	225.00
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	171,512.15	281,327.64	186,645.06	0.00	213,664.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-2

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,492,115.97	1,599,437.16	1,791,703.88	1,576,485.35	1,318,767.12	997,268.65
EMPLOYEE BENEFITS	200-299	548,628.56	592,067.76	666,501.45	656,340.69	501,934.83	434,254.98
PURCHASED SERVICES	300-399	14,215.00	19,580.47	21,998.93	23,388.56	19,185.05	16,879.16
MATERIALS & SUPPLIES	400-499	2,364.83	2,349.18	1,480.00	0.00	624.25	528.50
CAPITAL OUTLAY	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		2,057,324.36	2,213,434.57	2,481,684.26	2,256,214.60	1,840,511.25	1,448,931.29
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	419,628.74	445,065.11	447,812.54	445,117.38	392,289.38	344,495.42
EMPLOYEE BENEFITS	200-299	167,590.18	166,838.18	173,537.86	175,988.26	151,594.94	136,269.96
PURCHASED SERVICES	300-399	6,385.39	4,953.15	2,410.13	3,339.12	6,766.76	5,527.78
MATERIALS & SUPPLIES	400-499	4,751.73	3,673.09	4,492.29	3,903.57	3,087.82	3,050.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	400.00	0.00	0.00	443.75	0.00	295.22
TOTAL INSTRUCTIONAL SUPPORT SERVICES		598,756.04	620,529.53	628,252.82	628,792.08	553,738.90	489,639.34
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,581.73	59,682.12	50,556.00	46,492.77	53,556.00	48,127.08
EMPLOYEE BENEFITS	200-299	27,730.08	30,587.28	28,929.15	27,920.62	29,452.17	28,535.19
PURCHASED SERVICES	300-399	176,965.76	178,001.86	118,027.95	86,709.88	166,543.55	71,074.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	32.99
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		246,277.57	268,271.26	197,513.10	161,123.27	249,551.72	147,770.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-3

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,886,747.47	1,554,424.05	1,865,682.13	1,911,315.74	1,509,698.47	1,949,064.15
EMPLOYEE BENEFITS	200-299	752,742.68	574,659.93	718,843.21	768,455.66	564,757.80	765,353.86
PURCHASED SERVICES	300-399	29,265.81	20,801.09	20,424.01	28,846.12	20,242.38	22,841.80
MATERIALS & SUPPLIES	400-499	0.00	1,166.61	1,671.29	0.00	2,454.48	1,257.04
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	954.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,668,755.96	2,151,051.68	2,607,574.64	2,708,617.52	2,097,153.13	2,738,516.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	435,532.64	528,021.25	467,711.74	444,746.67	407,131.49	426,450.61
EMPLOYEE BENEFITS	200-299	168,553.52	186,790.90	177,903.28	176,400.67	149,481.30	168,415.25
PURCHASED SERVICES	300-399	1,681.70	4,292.16	7,109.89	2,256.56	5,453.59	2,207.12
MATERIALS & SUPPLIES	400-499	4,766.05	6,039.54	4,411.80	4,938.00	4,725.90	4,632.67
CAPITAL OUTLAY	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	350.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		610,533.91	725,143.85	657,136.71	628,341.90	566,792.28	602,055.65
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	49,717.56	38,929.95	48,446.24	53,062.08	53,188.72	50,705.52
EMPLOYEE BENEFITS	200-299	28,465.56	23,595.72	28,203.24	29,579.60	29,509.00	29,208.42
PURCHASED SERVICES	300-399	69,949.76	117,269.46	230,557.88	98,002.70	108,313.10	85,818.30
MATERIALS & SUPPLIES	400-499	0.00	2,499.38	548.00	0.00	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		148,132.88	182,294.51	307,755.36	180,644.38	191,010.82	165,732.24

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0220	6010	8110	8200	8210	8217
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,236,126.73	217,750.84	23,050.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	510,526.16	83,249.39	4,487.50	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,468.44	41,534.36	3,750.10	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	19,642.09	835,075.69	0.00	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	127,820.17	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,768,121.33	362,176.68	994,183.46	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	424,598.14	242,373.35	0.00	0.00	861,584.22	0.00
EMPLOYEE BENEFITS	200-299	166,392.83	93,922.61	0.00	0.00	323,157.69	0.00
PURCHASED SERVICES	300-399	4,609.33	4,287.19	0.00	0.00	122,173.15	0.00
MATERIALS & SUPPLIES	400-499	3,345.79	0.00	0.00	0.00	105,341.17	333.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,423.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		598,946.09	340,583.15	0.00	0.00	1,413,679.23	333.54
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	52,339.83	49,377.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,282.70	28,461.96	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126,164.90	89,215.57	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,604.08	0.00	0.00	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		207,787.43	168,658.61	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, 2020

EXHIBIT A-II-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8290	8310	8320	8330
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	9,760.15	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,369.07	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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	13,129.22	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	12,581.24	0.00	23,705.75	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,440.09	0.00	7,879.75	0.00	0.00	0.00
PURCHASED SERVICES	300-399	24,803.06	38,623.30	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,691.87	29,598.23	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,983.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		63,499.26	68,221.53	31,585.50	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	80,463.00	1,124,066.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	25,429.71	461,895.76	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	531,918.80	591,619.24	5,400.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,139.15	508,290.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,590.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	1,519.28	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	641,950.66	2,693,981.42	5,400.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8340	8350	8390	8410	8600	8610
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	4,973.33	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,783.55	0.00
PURCHASED SERVICES	300-399	0.00	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	6,756.88	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	118,577.81	1,476.31	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	35,848.03	14,598.89	0.00	0.00	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		154,425.84	16,075.20	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, 2020

EXHIBIT A-II-I-A-8

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	(Memo Only)	
-----		-----	-----	-----	-----	
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	28,286,125.38	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	11,066,615.68	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	406,501.05	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	877,897.66	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	128,774.17	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	40,765,913.94	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,714,289.42	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,350,978.20	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	270,702.13	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	227,909.09	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	11,212.47	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	12,575,091.31	
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,100,341.39	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,001,109.50	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,510,015.90	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	567,930.14	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,590.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,519.28	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	7,187,506.21	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-B-8

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	(Memo Only)

AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,660,563.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,853,276.22
PURCHASED SERVICES	300-399	0.00	0.00	0.00	98,994.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	547,943.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	2,236,916.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	215.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	7,397,909.64
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	493.05	0.00	0.00	1,179,523.65
EMPLOYEE BENEFITS	200-299	37.77	0.00	0.00	389,054.88
PURCHASED SERVICES	300-399	5,038.00	0.00	0.00	313,568.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	51,855.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	76,696.01
TOTAL GENERAL ADMINISTRATIVE SERVICES		5,568.82	0.00	0.00	2,010,698.27
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	755,000.00	0.00	755,000.00
INTEREST	932-932	0.00	1,994,275.57	0.00	1,994,275.57
OTHER OBJECTS	300-997	0.00	1,650.00	0.00	1,650.00
TOTAL DEBT SERVICE		0.00	2,750,925.57	0.00	2,750,925.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	0000	0005	0010	0015	0029	0125
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	350,377.80	0.00	0.00	0.00	81,327.94
EMPLOYEE BENEFITS	200-299	0.00	180,146.12	0.00	0.00	0.00	37,847.86
PURCHASED SERVICES	300-399	0.00	15,897.73	0.00	0.00	0.00	1,289.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	23,692.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	182.00	0.00	0.00	0.00	779.89
TOTAL OTHER EXPENDITURES		0.00	546,603.65	0.00	0.00	0.00	144,937.33
TOTAL EXPENDITURES	1000-9899	0.00	4,535,570.45	3,723,187.58	2,992,898.18	482,723.54	2,883,781.33
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	54,007.68	61,884.76	43,972.68	0.00	39,743.45
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	54,007.68	61,884.76	43,972.68	0.00	39,743.45
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,589,578.13	3,785,072.34	3,036,870.86	482,723.54	2,923,524.78

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	64,976.60	122,066.83	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	31,456.10	62,882.32	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	763.82	3,172.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	461.39	3,512.29	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	913.20	1,462.70	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	98,571.11	193,097.03	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,903,943.21	3,105,192.71	3,406,937.92	3,240,387.27	2,647,585.16	2,086,860.65
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	44,015.59	58,372.44	48,907.17	42,039.55	51,710.64	30,106.57
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	44,015.59	58,372.44	48,907.17	42,039.55	51,710.64	30,106.57
TOTAL EXPEND & OTHER FUND USES	(NET)	2,947,958.80	3,163,565.15	3,455,845.09	3,282,426.82	2,699,295.80	2,116,967.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	149,090.94	0.00	0.00	126,726.91	0.00	126,404.27
EMPLOYEE BENEFITS	200-299	64,612.96	0.00	0.00	63,826.60	0.00	61,372.22
PURCHASED SERVICES	300-399	1,767.80	0.00	0.00	3,291.58	0.00	2,140.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,748.58	0.00	3,411.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,460.41	0.00	739.59
TOTAL OTHER EXPENDITURES		215,471.70	0.00	0.00	197,054.08	0.00	194,067.36
TOTAL EXPENDITURES	1000-9899	3,643,441.78	3,064,992.70	3,576,517.77	3,715,475.22	2,858,558.82	3,700,801.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	52,627.06	50,454.67	57,781.66	55,093.73	58,400.26	50,994.71
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
		52,627.06	50,454.67	57,781.66	55,093.73	58,400.26	50,994.71
TOTAL EXPEND & OTHER FUND USES	(NET)	3,696,068.84	3,115,447.37	3,634,299.43	3,770,568.95	2,916,959.08	3,751,796.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	0220	6010	8110	8200	8210	8217
-----	-----	-----	-----	-----	-----	-----	-----
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	2,575,505.67	872,374.21	994,183.46	10,014.28	1,413,679.23	333.54
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	30,193.95	25,413.40	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)	30,193.95	25,413.40	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,605,699.62	897,787.61	994,183.46	10,014.28	1,413,679.23	333.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-5

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8290	8310	8320	8330
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	63,499.26	68,221.53	49,698.32	641,950.66	2,693,981.42	5,400.00
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)	63,499.26	68,221.53	49,698.32	641,950.66	2,693,981.42	5,400.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8340	GOVERNMENTAL - GENERAL				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	9,077.64	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	9,077.64	0.00	
TOTAL EXPENDITURES	1000-9899	154,425.84	16,075.20	0.00	7,361,634.85	30,812.50	83,687.86	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	17,800.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	17,800.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	154,425.84	16,075.20	0.00	7,361,634.85	48,612.50	83,687.86	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8620	8625	8630	8640	8641	8650
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,026,578.83	13,721.79	638,601.23	77,278.28	47,616.00	122,300.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,026,578.83	13,721.79	638,601.23	77,278.28	47,616.00	122,300.68

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8690	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,020,971.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	502,144.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	28,323.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	32,825.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	14,615.43
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,598,879.90
TOTAL EXPENDITURES	1000-9899	5,568.82	2,750,925.57	0.00	74,286,924.84
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	1,952,346.53	2,825,866.50
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	1,952,346.53	2,825,866.50
TOTAL EXPEND & OTHER FUND USES	(NET)	5,568.82	2,750,925.57	1,952,346.53	77,112,791.34

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
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	9,718.19	0.00	17,286.00	99,648.12
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,475.52	0.00	12,821.88	36,882.29
PURCHASED SERVICES	300-399	0.00	10,287.00	5,683.94	6,606.37	10,025.46	7,064.94
MATERIALS & SUPPLIES	400-499	0.00	96,081.26	103,028.00	32,292.37	49,087.33	45,604.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	580.00	451.00	135.00	0.00	30.00
TOTAL INSTRUCTIONAL SERVICES		0.00	106,948.26	122,356.65	39,033.74	89,220.67	189,229.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	34,054.92	0.00	0.00	77,092.38	0.00
EMPLOYEE BENEFITS	200-299	0.00	11,469.81	0.00	0.00	29,528.36	0.00
PURCHASED SERVICES	300-399	0.00	9,753.74	34,010.29	12,160.95	3,650.11	39,993.30
MATERIALS & SUPPLIES	400-499	0.00	19,547.22	32,496.40	17,327.17	17,079.25	13,778.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,916.26	15,922.05	3,247.00	5,832.50	16,090.12
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	87,741.95	82,428.74	32,735.12	133,182.60	69,861.44
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,878.20	22,223.01	2,640.00	1,780.00	18,658.63
MATERIALS & SUPPLIES	400-499	0.00	10,390.08	5,622.91	1,338.34	0.00	8,511.94
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	15,268.28	27,845.92	3,978.34	1,780.00	27,170.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	49,666.00	57,246.54	0.00	110,430.00	59,091.50	59,680.00
EMPLOYEE BENEFITS	200-299	19,483.00	40,612.38	0.00	40,829.00	21,057.27	20,511.00
PURCHASED SERVICES	300-399	4,427.39	13,871.26	10,063.22	2,952.00	0.00	1,250.00
MATERIALS & SUPPLIES	400-499	53,866.55	61,758.68	72,616.04	29,803.91	51,064.66	97,596.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,839.82	172.50	145.00	6,048.80	390.00	0.00
TOTAL INSTRUCTIONAL SERVICES		130,282.76	173,661.36	82,824.26	190,063.71	131,603.43	179,037.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	37,080.00	35,567.52	0.00	40,624.44	34,180.97
EMPLOYEE BENEFITS	200-299	0.00	12,197.42	11,783.47	0.00	12,522.52	11,475.55
PURCHASED SERVICES	300-399	48,267.00	10,782.87	13,557.21	44,978.73	6,054.58	16,201.30
MATERIALS & SUPPLIES	400-499	21,452.82	18,893.12	13,080.09	26,190.78	10,095.94	24,769.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,095.10	6,518.00	5,312.66	10,964.88	3,174.78	9,435.23
TOTAL INSTRUCTIONAL SUPPORT SERVICES		79,814.92	85,471.41	79,300.95	82,134.39	72,472.26	96,062.82
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	32,449.79	3,650.00	1,939.00	11,002.44	1,620.00	3,200.20
MATERIALS & SUPPLIES	400-499	1,820.60	149.88	1,435.46	2,036.98	0.00	463.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		34,270.39	3,799.88	3,374.46	13,039.42	1,620.00	3,663.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	183,582.49	154,698.25	105,491.00	55,456.00	18,858.44	0.00
EMPLOYEE BENEFITS	200-299	83,379.51	58,456.81	58,653.00	28,202.00	13,362.96	0.00
PURCHASED SERVICES	300-399	7,573.07	3,742.67	0.00	60.00	3,685.00	0.00
MATERIALS & SUPPLIES	400-499	39,072.55	82,321.64	111,909.91	40,237.76	60,488.15	23,028.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,600.00	1,205.00	140.00	172.50	0.00
TOTAL INSTRUCTIONAL SERVICES		313,607.62	306,819.37	277,258.91	124,095.76	96,567.05	23,028.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	35,441.47	0.00	34,054.92	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,383.57	0.00	11,439.00	0.00
PURCHASED SERVICES	300-399	36,478.75	43,703.35	29,915.93	40,355.98	10,714.59	12,361.38
MATERIALS & SUPPLIES	400-499	27,939.19	32,039.34	17,337.40	40,098.71	16,600.43	11,468.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,728.00	10,978.15	13,330.00	13,088.16	9,787.00	5,455.18
TOTAL INSTRUCTIONAL SUPPORT SERVICES		72,145.94	86,720.84	107,408.37	93,542.85	82,595.94	29,284.96
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	12,225.10	6,797.39	2,108.00	10,677.82	11,289.10	6,008.00
MATERIALS & SUPPLIES	400-499	4,705.39	2,129.81	155.04	3,719.26	17.76	134.87
CAPITAL OUTLAY	500-599	9,000.00	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		25,930.49	8,927.20	2,263.04	14,397.08	11,306.86	6,142.87

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	6010	8110	8210	8220	8290	8310

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	56,979.00	567,721.20	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	20,947.53	205,285.28	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,926.00	87,029.75	0.00	0.00	62,156.25	0.00
MATERIALS & SUPPLIES	400-499	32,799.08	897,181.90	9,659.57	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	17,995.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	9,774.50	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		112,651.61	1,784,987.63	9,659.57	0.00	62,156.25	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	437,260.69	238,720.18	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	164,601.05	73,629.17	0.00	0.00
PURCHASED SERVICES	300-399	2,863.80	0.00	91,727.32	173,209.53	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,868.23	325.67	94,914.29	3,879.42	6,847.69	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,020.00	0.00	3,760.53	19,512.30	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		15,752.03	325.67	792,263.88	508,950.60	6,847.69	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,538.94	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	933.07	0.00	0.00	0.00	0.00	15,854.00
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		2,472.01	0.00	0.00	0.00	0.00	15,854.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8620	8630	8690
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	600,501.72	0.00	0.00	0.00	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		600,501.72	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - COST CENTER	ACCT #	9300	(Memo Only)
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	1,605,552.73
EMPLOYEE BENEFITS	200-299	0.00	663,959.43
PURCHASED SERVICES	300-399	0.00	238,404.32
MATERIALS & SUPPLIES	400-499	0.00	1,989,498.40
CAPITAL OUTLAY	500-599	0.00	17,995.00
OTHER OBJECTS	600-997	0.00	29,684.12
TOTAL INSTRUCTIONAL SERVICES		0.00	4,545,094.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	1,004,077.49
EMPLOYEE BENEFITS	200-299	0.00	350,029.92
PURCHASED SERVICES	300-399	0.00	680,740.71
MATERIALS & SUPPLIES	400-499	0.00	477,029.35
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	185,167.90
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	2,697,045.37
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	154,685.62
MATERIALS & SUPPLIES	400-499	0.00	659,920.65
CAPITAL OUTLAY	500-599	0.00	9,000.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	823,606.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300	(Memo Only)

AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,821,392.69
EMPLOYEE BENEFITS	200-299	0.00	1,265,025.21
PURCHASED SERVICES	300-399	0.00	242,080.30
MATERIALS & SUPPLIES	400-499	0.00	2,207,525.65
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	530,067.15
TOTAL AUXILIARY SERVICES		0.00	6,066,091.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	123,792.60
EMPLOYEE BENEFITS	200-299	0.00	40,482.48
PURCHASED SERVICES	300-399	0.00	2,055.54
MATERIALS & SUPPLIES	400-499	0.00	157.57
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	22,751.56
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	189,239.75
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0000	0005	0010	0015	0125	0130
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	51,232.80	25,951.78	11,050.09	27,412.28	12,086.31
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	79.87	0.00	39.94
TOTAL OTHER EXPENDITURES		0.00	51,232.80	25,951.78	11,129.96	27,412.28	12,126.25
TOTAL EXPENDITURES	1000-9899	0.00	721,032.02	584,641.80	469,246.48	653,467.29	624,877.35
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	42,496.21	59,733.21	25,277.52	18,721.70	21,289.12
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	42,496.21	59,733.21	25,277.52	18,721.70	21,289.12
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	763,528.23	644,375.01	494,524.00	672,188.99	646,166.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0135 -----	0140 -----	0150 -----	0160 -----	0165 -----	0175 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	6,356.77	5,567.97	0.00	3,862.50	19,672.00
EMPLOYEE BENEFITS	200-299	0.00	1,193.71	1,042.67	0.00	747.10	6,760.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,622.70	26,392.00	36,213.30	1,875.01	5,916.27	35,950.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	80.00	1,193.29	805.17	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		12,702.70	35,135.77	43,629.11	1,875.01	10,525.87	62,383.81
TOTAL EXPENDITURES	1000-9899	595,146.47	605,906.86	609,622.96	592,231.48	497,635.11	829,533.97
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	30,098.80	16,814.12	10,973.95	11,921.94	14,570.40	18,555.12
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)	30,098.80	16,814.12	10,973.95	11,921.94	14,570.40	18,555.12
		625,245.27	622,720.98	620,596.91	604,153.42	512,205.51	848,089.09

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0180 -----	0200 -----	0205 -----	0210 -----	0215 -----	0220 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	7,156.25	7,117.84	0.00	4,972.23	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,410.02	1,372.00	0.00	946.05	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	14,926.37	4,876.95	53,699.67	2,289.39	43,650.28	3,439.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	958.29	0.00	938.33	0.00
TOTAL OTHER EXPENDITURES		14,926.37	13,443.22	63,147.80	2,289.39	50,506.89	3,439.28
TOTAL EXPENDITURES	1000-9899	750,921.23	747,252.16	958,428.38	480,280.33	587,739.33	325,078.75
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	32,826.36	21,523.43	9,269.51	18,591.66	23,232.36	27,091.88
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)	32,826.36	21,523.43	9,269.51	18,591.66	23,232.36	27,091.88
TOTAL EXPEND, & OTHER FUND USES	(NET)	783,747.59	768,775.59	967,697.89	498,871.99	610,971.69	352,170.63

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	6010	8110	8210	8220	8290	8310
		GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,260.67	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		2,260.67	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	135,441.05	1,785,419.55	801,923.45	508,950.60	69,003.94	15,854.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	16,509.62	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	16,509.62	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	151,950.67	1,785,419.55	801,923.45	508,950.60	69,003.94	15,854.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8620	8630	8690
		GOVERNMENTAL - SPECIAL REVENUE					
		-----	-----	-----	-----	-----	-----
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	600,501.72	16,845.30	10,965.00	141,905.11	23,894.13	21,449.53
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)	600,501.72	16,845.30	10,965.00	141,905.11	23,894.13	21,449.53

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-C-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - COST CENTER	ACCT #	9300	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	7,150.00	61,855.56
EMPLOYEE BENEFITS	200-299	1,382.08	14,854.49
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	371,846.10
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,094.89
TOTAL OTHER EXPENDITURES		8,532.08	452,651.04
TOTAL EXPENDITURES	1000-9899	8,532.08	14,773,727.43
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	0.00	419,496.91
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	419,496.91
TOTAL EXPEND, & OTHER FUND USES	(NET)	8,532.08	15,193,224.34

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-III-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8600	9200	(Memo Only)
		-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	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 COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8600	9200	(Memo Only)
		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	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	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	37,822.20	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2020

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	8600 -----	GOVERNMENTAL - DEBT SERVICES	
				9200 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	37,822.20	37,822.20
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	92,176.00	0.00	92,176.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	92,176.00	0.00	92,176.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	92,176.00	37,822.20	129,998.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	2,238,510.90	1,959,307.76	1,598,306.50	155,510.03	1,421,826.52
EMPLOYEE BENEFITS	200-299	0.00	889,355.64	753,125.46	665,286.25	66,349.86	562,572.53
PURCHASED SERVICES	300-399	0.00	36,809.00	23,457.03	21,094.77	3,606.43	30,547.31
MATERIALS & SUPPLIES	400-499	0.00	99,531.99	108,294.42	39,364.38	5,098.13	51,569.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	641.80	3,129.24	4,017.20	0.00	6,003.50
TOTAL INSTRUCTIONAL SERVICES		0.00	3,264,849.33	2,847,313.91	2,328,069.10	230,564.45	2,072,519.62
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	497,842.22	508,190.26	370,982.61	187,073.51	463,624.95
EMPLOYEE BENEFITS	200-299	0.00	195,428.43	198,025.49	147,323.72	60,135.02	184,918.31
PURCHASED SERVICES	300-399	0.00	16,815.87	52,908.10	16,307.55	3,359.15	7,243.68
MATERIALS & SUPPLIES	400-499	0.00	30,686.67	90,413.56	31,564.12	1,548.91	22,726.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	21,302.01	25,411.05	6,639.15	42.50	8,758.50
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	762,075.20	874,948.46	572,817.15	252,159.09	687,271.88
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	48,697.92	53,705.52	27,864.87	0.00	69,780.96
EMPLOYEE BENEFITS	200-299	0.00	28,361.55	29,626.98	15,819.10	0.00	40,515.71
PURCHASED SERVICES	300-399	0.00	99,330.88	220,614.15	145,601.09	0.00	104,923.25
MATERIALS & SUPPLIES	400-499	0.00	10,399.90	5,897.77	1,338.34	0.00	225.00
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	186,790.25	309,844.42	190,623.40	0.00	215,444.92

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-A-2

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,591,764.09	1,649,103.16	1,848,950.42	1,576,485.35	1,429,197.12	1,056,360.15
EMPLOYEE BENEFITS	200-299	585,510.85	611,550.76	707,113.83	656,340.69	542,763.83	455,312.25
PURCHASED SERVICES	300-399	21,979.94	24,007.86	35,870.19	33,451.78	22,137.05	16,879.16
MATERIALS & SUPPLIES	400-499	70,125.63	94,083.83	71,441.16	73,410.45	30,428.16	51,917.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	30.00	2,878.97	6,076.89	5,516.01	6,048.80	2,240.05
TOTAL INSTRUCTIONAL SERVICES		2,269,410.51	2,381,624.58	2,669,452.49	2,345,204.28	2,030,574.96	1,582,708.95
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	419,628.74	445,065.11	484,892.54	480,684.90	392,289.38	385,119.86
EMPLOYEE BENEFITS	200-299	167,590.18	166,838.18	185,735.28	187,771.73	151,594.94	148,792.48
PURCHASED SERVICES	300-399	79,039.56	55,969.25	13,193.00	17,254.58	55,072.21	11,582.36
MATERIALS & SUPPLIES	400-499	69,939.59	81,497.56	26,923.20	20,220.65	60,573.01	13,358.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	25,343.62	20,586.34	7,373.00	5,821.39	25,189.77	3,515.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		761,541.69	769,956.44	718,117.02	711,753.25	684,719.31	562,368.64
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	41,581.73	59,682.12	50,556.00	46,492.77	53,556.00	48,127.08
EMPLOYEE BENEFITS	200-299	27,730.08	30,587.28	28,929.15	27,920.62	29,452.17	28,535.19
PURCHASED SERVICES	300-399	197,699.24	212,698.65	121,677.95	88,648.88	178,725.94	72,694.91
MATERIALS & SUPPLIES	400-499	11,128.09	1,820.60	149.88	2,740.46	3,347.78	32.99
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		278,139.14	304,788.65	201,312.98	165,802.73	265,081.89	149,390.17

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-A-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,946,427.47	1,738,006.54	2,020,380.38	2,016,806.74	1,565,154.47	1,967,922.59
EMPLOYEE BENEFITS	200-299	773,253.68	658,039.44	777,300.02	827,108.66	592,959.80	778,716.82
PURCHASED SERVICES	300-399	30,515.81	28,601.16	24,587.49	28,846.12	20,302.38	26,526.80
MATERIALS & SUPPLIES	400-499	98,320.44	52,310.85	93,806.83	113,982.88	44,707.33	70,573.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,545.00	130.00	8,734.00	3,167.00	140.00	1,172.50
TOTAL INSTRUCTIONAL SERVICES		2,851,062.40	2,477,087.99	2,924,808.72	2,989,911.40	2,223,263.98	2,844,912.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	469,713.61	528,021.25	467,711.74	480,188.14	407,131.49	460,505.53
EMPLOYEE BENEFITS	200-299	180,029.07	186,790.90	177,903.28	187,784.24	149,481.30	179,854.25
PURCHASED SERVICES	300-399	17,903.40	121,372.68	56,426.13	32,172.49	82,705.54	15,399.59
MATERIALS & SUPPLIES	400-499	33,618.80	97,430.67	76,401.26	25,376.47	140,317.67	27,395.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	9,435.23	25,676.50	21,920.25	13,533.00	30,992.24	18,717.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		710,700.11	959,292.00	800,362.66	739,054.34	810,628.24	701,873.01
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	49,717.56	38,929.95	48,446.24	53,062.08	53,188.72	50,705.52
EMPLOYEE BENEFITS	200-299	28,465.56	23,595.72	28,203.24	29,579.60	29,509.00	29,208.42
PURCHASED SERVICES	300-399	73,149.96	134,329.84	238,628.74	100,110.70	122,214.21	97,467.40
MATERIALS & SUPPLIES	400-499	463.54	8,336.77	3,315.64	155.04	3,918.46	695.76
CAPITAL OUTLAY	500-599	0.00	9,000.00	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		151,796.62	214,192.28	318,593.86	182,907.42	208,830.39	178,077.10

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-A-4

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8217

REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,236,126.73	274,729.84	590,771.20	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	510,526.16	104,196.92	209,772.78	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,468.44	43,460.36	90,779.85	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	24,180.25	53,857.50	1,732,257.59	0.00	9,659.57	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	17,995.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	6,160.92	137,594.67	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,792,301.58	482,405.54	2,779,171.09	0.00	9,659.57	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	424,598.14	242,373.35	0.00	0.00	1,298,844.91	0.00
EMPLOYEE BENEFITS	200-299	166,392.83	93,922.61	0.00	0.00	487,758.74	0.00
PURCHASED SERVICES	300-399	17,410.71	9,726.39	0.00	0.00	213,900.47	0.00
MATERIALS & SUPPLIES	400-499	15,890.62	13,633.25	325.67	0.00	201,701.98	333.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	5,636.43	9,944.00	0.00	0.00	5,183.53	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		629,928.73	369,599.60	325.67	0.00	2,207,389.63	333.54
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	52,339.83	49,377.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,282.70	28,461.96	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	132,172.90	112,303.58	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	134.87	2,537.15	0.00	0.00	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		213,930.30	192,679.69	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, 2020

EXHIBIT A-II-IV-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8220	8230	8290	8310	8320	8330
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	9,760.15	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,369.07	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	62,156.25	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	75,285.47	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	251,301.42	0.00	23,705.75	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	77,069.26	0.00	7,879.75	0.00	0.00	0.00
PURCHASED SERVICES	300-399	198,012.59	38,623.30	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,571.29	29,598.23	6,847.69	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	26,495.30	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		572,449.86	68,221.53	38,433.19	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	80,463.00	1,124,066.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	25,429.71	461,895.76	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	531,918.80	640,112.82	5,400.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	19,993.15	1,362,940.05	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,590.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	1,519.28	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	657,804.66	3,597,124.43	5,400.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		8340	8350	8390	8410	8420	8600
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	4,973.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,783.55
PURCHASED SERVICES	300-399	0.00	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	6,756.88
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	118,577.81	1,476.31	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	35,848.03	14,598.89	0.00	0.00	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		154,425.84	16,075.20	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, 2020

EXHIBIT A-II-IV-A-7

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8625	8630	8640	8641

REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	270.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	49.81	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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	319.81	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	23,904.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	10,204.58
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	202.52
CAPITAL OUTLAY	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	34,311.27
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	23,048.00	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	23,048.00	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, 2020

EXHIBIT A-II-IV-B-8

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						TOTAL
DESCRIPTION - COST CENTER	ACCT #	8650	8690	9200	9300	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	4,481,956.01
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,118,301.43
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	358,539.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,755,469.58
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	2,236,916.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	530,282.65
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	13,481,465.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	493.05	0.00	0.00	0.00	1,303,316.25
EMPLOYEE BENEFITS	200-299	0.00	37.77	0.00	0.00	0.00	429,537.36
PURCHASED SERVICES	300-399	120,627.90	5,038.00	0.00	0.00	0.00	315,623.71
MATERIALS & SUPPLIES	400-499	472.78	0.00	0.00	0.00	0.00	52,055.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,200.00	21,449.53	0.00	0.00	0.00	99,807.57
TOTAL GENERAL ADMINISTRATIVE SERVICES		122,300.68	27,018.35	0.00	0.00	0.00	2,200,340.24
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	53,881.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	2,581,947.44
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	2,635,828.61
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	1,235,000.00	0.00	0.00	1,235,000.00
INTEREST	932-932	0.00	0.00	2,084,697.22	0.00	0.00	2,084,697.22
OTHER OBJECTS	300-997	0.00	0.00	1,650.00	0.00	0.00	1,650.00
TOTAL DEBT SERVICE		0.00	0.00	3,321,347.22	0.00	0.00	3,321,347.22

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				0029	0125
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	350,377.80	0.00	0.00	0.00	81,327.94	
EMPLOYEE BENEFITS	200-299	0.00	180,146.12	0.00	0.00	0.00	37,847.86	
PURCHASED SERVICES	300-399	0.00	15,897.73	0.00	0.00	0.00	1,289.18	
MATERIALS & SUPPLIES	400-499	0.00	52,178.50	46,771.64	11,877.62	0.00	52,052.17	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	1,683.42	7,125.00	2,182.50	0.00	1,132.34	
TOTAL OTHER EXPENDITURES		0.00	600,283.57	53,896.64	14,060.12	0.00	173,649.49	
TOTAL EXPENDITURES	1000-9899	0.00	5,275,966.12	4,460,718.20	3,546,369.89	482,723.54	3,552,094.67	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	96,915.05	133,541.39	70,670.40	0.00	59,262.95	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	96,915.05	133,541.39	70,670.40	0.00	59,262.95	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,372,881.17	4,594,259.59	3,617,040.29	482,723.54	3,611,357.62	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	71,333.37	127,634.80	0.00	3,862.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	32,649.81	63,924.99	0.00	747.10
PURCHASED SERVICES	300-399	0.00	0.00	763.82	3,172.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	29,030.37	30,240.32	27,361.86	42,532.54	12,380.61	6,154.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	6,622.19	7,648.70	2,228.49	5,448.58	3,728.22	1,532.10
TOTAL OTHER EXPENDITURES		35,652.56	37,889.02	134,337.35	242,713.80	16,108.83	12,296.19
TOTAL EXPENDITURES	1000-9899	3,673,720.42	3,912,223.52	4,032,865.41	3,867,632.28	3,558,014.58	2,589,085.85
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	73,938.43	94,832.69	66,521.56	54,960.41	66,899.44	47,617.09
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)	3,747,658.85	4,007,056.21	4,099,386.97	3,922,592.69	3,624,914.02	2,636,702.94

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - CAPITAL PROJECTS					
		0175 -----	0180 -----	0200 -----	0205 -----	0210 -----	0215 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	168,762.94	0.00	7,156.25	133,844.75	0.00	131,376.50
EMPLOYEE BENEFITS	200-299	71,373.82	0.00	1,410.02	65,198.60	0.00	62,318.27
PURCHASED SERVICES	300-399	1,767.80	0.00	0.00	3,291.58	0.00	2,140.16
MATERIALS & SUPPLIES	400-499	36,633.95	64,997.24	24,581.57	56,763.85	31,025.87	49,880.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,111.39	0.00	1,050.00	3,810.88	0.00	6,055.12
TOTAL OTHER EXPENDITURES		279,649.90	64,997.24	34,197.84	262,909.66	31,025.87	251,770.87
TOTAL EXPENDITURES	1000-9899	4,482,142.96	6,231,906.62	4,440,858.90	4,685,500.92	3,525,074.45	4,323,825.19
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	72,706.25	90,968.13	95,307.57	71,650.40	87,907.63	75,499.12
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,554,849.21	6,322,874.75	4,536,166.47	4,757,151.32	3,612,982.08	4,399,324.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
-----	-----	0220	6010	8110	8200	8210	8217
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,001.02	10,916.32	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,749.89	495.56	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		5,750.91	11,411.88	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,905,992.58	1,061,058.46	2,779,603.01	10,014.28	2,217,049.20	333.54
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	63,574.59	43,108.35	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)	2,969,567.17	1,104,166.81	2,779,603.01	10,014.28	2,217,049.20	333.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8220	GOVERNMENTAL - CAPITAL PROJECTS			8320	8330
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	572,449.86	68,221.53	118,702.26	657,804.66	3,597,124.43	5,400.00
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)	572,449.86	68,221.53	118,702.26	657,804.66	3,597,124.43	5,400.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8340	GOVERNMENTAL - CAPITAL PROJECTS				8420	8600
-----	-----	-----	-----	-----	-----	-----	-----	
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	9,077.64	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	9,077.64	
TOTAL EXPENDITURES	1000-9899	154,425.84	16,075.20	0.00	7,378,480.15	10,965.00	30,812.50	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	109,976.00	
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)	154,425.84	16,075.20	0.00	7,378,480.15	10,965.00	140,788.50	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-7

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8610	8620	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	83,687.86	1,191,934.16	13,721.79	662,495.36	77,278.28	47,616.00
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 EXPEND & OTHER FUND USES	(NET)	83,687.86	1,191,934.16	13,721.79	662,495.36	77,278.28	47,616.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-IV-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					9700	TOTAL (Memo Only)
-----	-----	8650	8690	9200	9300	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	7,150.00	0.00	1,082,826.85	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,382.08	0.00	516,998.67	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	28,323.16	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	589,380.76	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	62,682.02	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	8,532.08	0.00	2,280,211.46	
TOTAL EXPENDITURES	1000-9899	122,300.68	27,018.35	3,321,347.22	8,532.08	0.00	93,781,167.80	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	1,952,346.53	3,428,203.98	
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	1,952,346.53	3,428,203.98	
TOTAL EXPEND & OTHER FUND USES	(NET)	122,300.68	27,018.35	3,321,347.22	8,532.08	1,952,346.53	97,209,371.78	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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, 2020

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
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3700	3800	4300	4400	4500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	465,924.39	1,442,559.99	21,400.00	157,212.83	101,591.90
EMPLOYEE BENEFITS	200-299	0.00	176,534.68	518,891.07	4,163.17	30,449.45	19,615.50
PURCHASED SERVICES	300-399	0.00	7,109.45	47,725.93	0.00	500.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	12,219.49	76,437.35	21,329.59	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	661,788.01	2,085,614.34	46,892.76	188,162.28	121,207.40
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	130,229.04	0.00	0.00	0.00	2,283.22	2,383.47
EMPLOYEE BENEFITS	200-299	44,827.16	0.00	0.00	0.00	430.17	472.08
PURCHASED SERVICES	300-399	0.00	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		175,056.20	0.00	0.00	0.00	2,713.39	2,855.55
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	49,377.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	28,461.96	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	88,807.57	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,604.08	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	168,250.61	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, 2020

EXHIBIT A-III-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8340	8350	8390
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	80,463.00	1,961,949.23	8,552.16	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	25,429.71	945,535.00	1,682.83	0.00	0.00	0.00
PURCHASED SERVICES	300-399	541,370.88	2,716,404.33	43,379.00	118,577.81	1,476.31	0.00
MATERIALS & SUPPLIES	400-499	4,139.15	508,290.62	3,449.37	35,848.03	14,598.89	0.00
CAPITAL OUTLAY	500-599	0.00	6,590.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,519.28	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		651,402.74	6,140,288.46	57,063.36	154,425.84	16,075.20	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				9700	TOTAL (Memo Only)
		8650	8690	9200	9600		
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,660,563.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,853,276.22
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	98,994.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	547,943.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	2,236,916.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	215.50
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	7,397,909.64
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	493.05	0.00	0.00	0.00	1,179,523.65
EMPLOYEE BENEFITS	200-299	0.00	37.77	0.00	0.00	0.00	389,054.88
PURCHASED SERVICES	300-399	122,845.48	5,038.00	0.00	0.00	0.00	313,568.17
MATERIALS & SUPPLIES	400-499	472.78	0.00	0.00	0.00	0.00	51,855.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,200.00	0.00	0.00	0.00	0.00	76,696.01
TOTAL GENERAL ADMINISTRATIVE SERVICES		124,518.26	5,568.82	0.00	0.00	0.00	2,010,698.27
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	755,000.00	0.00	0.00	755,000.00
INTEREST	932-932	0.00	0.00	1,994,275.57	0.00	0.00	1,994,275.57
OTHER OBJECTS	300-997	0.00	0.00	1,650.00	0.00	0.00	1,650.00
TOTAL DEBT SERVICE		0.00	0.00	2,750,925.57	0.00	0.00	2,750,925.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - GENERAL			1700	1810	1895
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,788,917.26	14,913,949.26	12,011,731.34	623,114.06	119,138.10	2,755.00	
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)	2,788,917.26	14,913,949.26	12,011,731.34	623,114.06	119,138.10	2,755.00	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1900	2300	2400	2800	2900	3500
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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	327,648.59	2,525,234.21	2,430,397.83	360,452.02	1,632,109.80	86,928.36
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)	327,648.59	2,525,234.21	2,430,397.83	360,452.02	1,632,109.80	86,928.36

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-3

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	3600	3700	3800	4300	4400	4500
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	175,056.20	661,788.01	2,456,605.75	46,892.76	190,875.67	124,062.95
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)	175,056.20	661,788.01	2,456,605.75	46,892.76	190,875.67	124,062.95

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4501	4502	4503	4504	4505	4506
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	72,094.67	146,817.53	278,394.37	33,369.16	29,810.55	61,938.45
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)	72,094.67	146,817.53	278,394.37	33,369.16	29,810.55	61,938.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4508	4509	4510	4600	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	747,156.90	231,018.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	378,022.66	115,776.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	22,736.02	5,587.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	32,825.84	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	5,537.79	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	1,186,279.21	352,382.44
TOTAL EXPENDITURES	1000-9899	70,532.03	54,330.69	162,243.71	0.00	1,186,279.21	352,382.44
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)	70,532.03	54,330.69	162,243.71	0.00	1,186,279.21	352,382.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4800	8110	8210	8217	8220	8230
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	42,795.95	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	8,344.66	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		51,140.61	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	51,140.61	728,720.62	3,714,889.08	333.54	2,423,236.88	5,347,148.15
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	51,140.61	728,720.62	3,714,889.08	333.54	2,423,236.88	5,347,148.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-7

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8340	8350	8390

OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	651,402.74	6,140,288.46	57,063.36	154,425.84	16,075.20	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)	651,402.74	6,140,288.46	57,063.36	154,425.84	16,075.20	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8420	8610	8620	8630	8640
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,426,417.11	0.00	83,687.86	936,956.60	638,601.23	100,597.29
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	6,426,417.11	0.00	83,687.86	936,956.60	638,601.23	100,597.29

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					9700	TOTAL (Memo Only)
		8650	8690	9200	9600	9700		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	1,020,971.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	502,144.18
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	28,323.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	32,825.84
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	9,077.64	0.00	0.00	14,615.43
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	9,077.64	0.00	0.00	1,598,879.90
TOTAL EXPENDITURES	1000-9899	124,518.26	5,568.82	2,750,925.57	9,077.64	0.00	0.00	74,286,924.84
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	0.00	0.00	0.00	0.00	2,825,866.50	0.00	2,825,866.50
	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	2,825,866.50	0.00	2,825,866.50
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	124,518.26	5,568.82	2,750,925.57	9,077.64	2,825,866.50	0.00	77,112,791.34

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4400	4500	4501	4502	4503	4506
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,725.89	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	105,508.44	0.00	0.00	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	7,137.32	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	117,371.65	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	214,300.68	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	84,667.02	0.00	0.00	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	46,701.52	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	345,669.22	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	85,251.53	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	18,361.29	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	103,612.82	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8110	8210	8220	8230	8300	8310
-----		-----	-----	-----	-----	-----	-----
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	82,013.64	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	681,990.66	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		764,004.30	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	525,314.95	139,931.88	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	195,399.37	45,159.26	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	100,953.03	164,023.67	82,318.98	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	184,718.27	138,128.67	54,118.08	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	21,565.95	73,505.38	29,591.05	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,027,951.57	560,748.86	166,028.11	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	7,172.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	15,854.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	15,854.00	7,172.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8320	8330	8340	8410	8420	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	41,775.15	20,243.67	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	605,911.24	17,549.56	1,311.49	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	9,000.00	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		647,686.39	46,793.23	1,311.49	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-A-7

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - PROGRAM	ACCT #	8630	8690	9600	9700	(Memo Only)

REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,605,552.73
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	663,959.43
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	238,404.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,989,498.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	17,995.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	29,684.12
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	4,545,094.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,004,077.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	350,029.92
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	680,740.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	477,029.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	185,167.90
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	2,697,045.37
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	154,685.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	659,920.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	9,000.00
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	823,606.27

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-B-7

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8630	8690	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,821,392.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,265,025.21
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	242,080.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,207,525.65
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	530,067.15
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	6,066,091.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	17,587.80	0.00	0.00	0.00	123,792.60
EMPLOYEE BENEFITS	200-299	6,306.33	0.00	0.00	0.00	40,482.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,055.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	157.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	19,292.94	0.00	0.00	22,751.56
TOTAL GENERAL ADMINISTRATIVE SERVICES		23,894.13	19,292.94	0.00	0.00	189,239.75
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	2300	2400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,675.57	1,008,799.43	393,173.41	4,584.43	596,509.19	988,147.41
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,675.57	1,008,799.43	393,173.41	4,584.43	596,509.19	988,147.41

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2800	2900	3500	3600	3700	3800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,952.70	760,227.82	5,715.17	4,393.93	24,863.79	159,748.56
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)	2,952.70	760,227.82	5,715.17	4,393.93	24,863.79	159,748.56

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4400	GOVERNMENTAL - SPECIAL REVENUE				4503	4506
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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	14,628.30	586,507.45	488.75	2,794.24	3,771.91	233.75	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999	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)	14,628.30	586,507.45	488.75	2,794.24	3,771.91	233.75	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4508	4509	4510	4600	4712	8100
GOVERNMENTAL - SPECIAL REVENUE							
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	24,243.75	18,197.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,707.18	6,478.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,200.00	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	28,950.93	25,875.00	0.00
TOTAL EXPENDITURES	1000-9899	1,047.60	3,060.37	842.50	30,187.86	25,875.00	315,571.64
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						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,047.60	3,060.37	842.50	30,187.86	25,875.00	315,571.64

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8110	GOVERNMENTAL - SPECIAL REVENUE				8300	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	764,004.30	1,027,951.57	560,748.86	166,028.11	15,854.00	7,172.27	
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)	764,004.30	1,027,951.57	560,748.86	166,028.11	15,854.00	7,172.27	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	GOVERNMENTAL - SPECIAL REVENUE				8420	8620
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	19,414.81	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,669.31	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	126,024.95	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,707.46	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	152,816.53	0.00	
TOTAL EXPENDITURES	1000-9899	647,686.39	46,793.23	1,311.49	16,277.80	6,153,997.87	141,905.11	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999	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)	647,686.39	46,793.23	1,311.49	16,277.80	6,153,997.87	141,905.11	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630	8690	9600	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	61,855.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	14,854.49
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	244,621.15	0.00	371,846.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	387.43	0.00	4,094.89
TOTAL OTHER EXPENDITURES		0.00	0.00	245,008.58	0.00	452,651.04
TOTAL EXPENDITURES	1000-9899	23,894.13	19,292.94	245,008.58	0.00	14,773,727.43
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	419,496.91	419,496.91
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	419,496.91	419,496.91
TOTAL EXPEND, OTHER FUND USES	(NET)	23,894.13	19,292.94	245,008.58	419,496.91	15,193,224.34

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-III-A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-III-B-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9200 -----	9700 -----	GOVERNMENTAL - DEBT SERVICE (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	37,822.20	0.00	37,822.20
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2020

EXHIBIT A-III-III-C-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICE			
DESCRIPTION - PROGRAM	ACCT #	9200	9700	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	37,822.20	0.00	37,822.20
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	92,176.00	92,176.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	92,176.00	92,176.00
TOTAL EXPEND, OTHER FUND USES	(NET)	37,822.20	92,176.00	129,998.20

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	8390	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9100	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	70,042.65	23,048.00	0.00	0.00	93,090.65
MATERIALS & SUPPLIES	400-499	254,147.71	0.00	0.00	0.00	254,147.71
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		324,190.36	23,048.00	0.00	0.00	347,238.36

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-IV-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	8390	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9100	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	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	53,881.17	0.00	53,881.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	2,581,947.44	0.00	2,581,947.44
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	2,635,828.61	0.00	2,635,828.61
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	480,000.00	480,000.00
INTEREST	932-932	0.00	0.00	0.00	52,599.45	52,599.45
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	532,599.45	532,599.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - CAPITAL PROJECTS					(Memo Only) -----
		8320 -----	8390 -----	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	324,190.36	23,048.00	2,635,828.61	532,599.45		3,515,666.42
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	324,190.36	23,048.00	2,635,828.61	532,599.45		3,515,666.42

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2020

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, 2020

EXHIBIT A-III-VI-A-

1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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, 2020

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	19.43	19,570.48	335.34	0.00	46,249.25	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	216.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		235.43	19,570.48	335.34	0.00	46,249.25	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	321.90	2,253.50	0.00	12,415.14	0.00
MATERIALS & SUPPLIES	400-499	0.00	809.85	2,704.03	0.00	188,094.20	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	826.00	9,058.48	0.00	24,938.89	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,957.75	14,016.01	0.00	225,448.23	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	5,147.80	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	5,221.15	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	10,368.95	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, 2020

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8100	8210	8220	8230	8310	8320
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	832.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,097.96	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,846.05	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		3,776.01	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	164,536.47	769.95	255.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	233,660.62	631.29	4,175.81	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	84,640.36	715.00	957.46	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	482,837.45	2,116.24	5,388.47	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,870.00	7,142.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,325.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	1,870.00	8,468.19

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-VIII-A-4

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8330	8410	8620	9540	9600	9700
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,573.50	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,472.86	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		3,046.36	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	2,179.81
MATERIALS & SUPPLIES	400-499	121,525.92
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	37,768.26
TOTAL INSTRUCTIONAL SERVICES		161,473.99
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	180,955.76
MATERIALS & SUPPLIES	400-499	433,159.76
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	121,136.19
TOTAL INSTRUCTIONAL SUPPORT SERVICES		735,251.71
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	15,733.84
MATERIALS & SUPPLIES	400-499	8,019.66
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		23,753.50

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	17,464.97
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		17,464.97
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	42.22
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	360.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		402.22
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, 2020

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2300	2400	2800
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	8,287.79	40,799.76	27,655.72	2,665.06	7,748.47	7,638.24
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)	8,287.79	40,799.76	27,655.72	2,665.06	7,748.47	7,638.24

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	0.00	2,046.82
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	818.92
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	2,865.74
TOTAL EXPENDITURES	1000-9899	235.43	21,528.23	14,351.35	14,489.62	283,143.84	2,865.74
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	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)	235.43	21,528.23	14,351.35	14,489.62	283,143.84	2,865.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-VIII-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8100	FIDUCIARY - EXPENDABLE TRUST			8310	8320
			8210	8220	8230		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,776.01	482,837.45	2,116.24	5,388.47	1,870.00	8,468.19
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	3,776.01	482,837.45	2,116.24	5,388.47	1,870.00	8,468.19

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		8330	8410	8620	9540	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	182,662.00	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	1,176.34	41,976.44	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,176.34	224,638.44	0.00
TOTAL EXPENDITURES	1000-9899	3,046.36	1,897.94	402.22	1,176.34	224,638.44	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	90,664.57
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	90,664.57
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	3,046.36	1,897.94	402.22	1,176.34	224,638.44	90,664.57

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	184,708.82
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	43,971.70
TOTAL OTHER EXPENDITURES		228,680.52
TOTAL EXPENDITURES	1000-9899	1,167,026.91
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	90.664.57
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	90.664.57
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,257,691.48