

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1131-0	1132-0	1220-0	1221-0	1222-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	46,950,255.00	2,420,606.00	592,929.04	399,873.00	60,967.00	87,577.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	4,333,100.00	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		51,283,355.00	2,420,606.00	592,929.04	399,873.00	60,967.00	87,577.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	24,377,276.77	1,717,310.35	494,969.16	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,348,450.50	637,153.97	96,527.75	0.00	0.00	0.00
PURCHASED SERVICES	300-399	489,815.81	0.00	0.00	0.00	0.00	3,115.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	76,312.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	8,150.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		34,215,543.08	2,354,464.32	591,496.91	0.00	0.00	87,577.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	7,562,983.24	0.00	0.00	276,002.16	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,904,417.29	0.00	0.00	122,711.56	0.00	0.00
PURCHASED SERVICES	300-399	14,041.45	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,159.28	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		10,481,441.98	0.00	0.00	399,873.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	2,196,217.55	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,016,008.19	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	14,761.88	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		3,226,987.62	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, 2022

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1131-0	1132-0	1220-0	1221-0	1222-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	45,978.88	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	800.00	20,162.80	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,584.48	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	1,432.13	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		7,384.48	66,141.68	1,432.13	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	49,597,993.86	2,420,606.00	592,929.04	399,873.00	60,967.00	87,577.00
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	1,685,361.14	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(1,685,361.14)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(1,685,361.14)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(0.00)	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(0.00)	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1279-0	1286-0	1287-0	1310-0	1410-0	1415-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	43,800.00	29,246.64	25,000.00	4,692,409.00	255,269.00	11,297.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		43,800.00	29,246.64	25,000.00	4,692,409.00	255,269.00	11,297.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	147,761.59	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	103,452.30	0.00
PURCHASED SERVICES	300-399	0.00	1,746.64	0.00	0.00	4,055.11	0.00
MATERIALS & SUPPLIES	400-499	0.00	27,500.00	0.00	0.00	0.00	11,291.15
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	5.85
TOTAL INSTRUCTIONAL SERVICES		0.00	29,246.64	0.00	0.00	255,269.00	11,297.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	36,000.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,943.59	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	15,829.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		41,943.59	0.00	15,829.00	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	725.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	150.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	875.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1520-0	1540-0	1720-0	1722-0	1723-0	1724-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	152,830.00	0.00	261,220.56	127,144.86	68,387.04	131,370.99
EMPLOYEE BENEFITS	200-299	79,451.00	0.00	124,294.74	62,926.54	32,601.80	64,249.66
PURCHASED SERVICES	300-399	0.00	0.00	6,907.07	1,871.11	1,791.43	8,169.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,007.78	7,631.40	4,444.31	9,922.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,840.00	1,200.00	1,386.20	0.00
TOTAL OTHER EXPENDITURES		232,281.00	0.00	398,270.15	200,773.91	108,610.78	213,712.58
TOTAL EXPENDITURES	1000-9899	232,281.00	9,865.09	398,270.15	200,773.91	108,610.78	213,712.58
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	13,502.85	6,126.09	(2,418.78)	(1,210.58)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	32,851.59	15,242.80	15,376.09	36,882.50
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	46,354.44	21,368.89	12,957.31	35,671.92

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1726-0	1727-0	1760-0	1761-0	1762-0	1764-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	198,056.00	185,954.80	37,407.00	36,000.00	19,807.00	8,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	14,559.00	43,180.00	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		212,615.00	229,134.80	37,407.00	36,000.00	19,807.00	8,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	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	420.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	60.00	0.00	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	480.00	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	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	60,000.00	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	60,000.00	0.00	0.00

CALHOUN COUNTY BOE
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1726-0	1727-0	1760-0	1761-0	1762-0	1764-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	140,603.23	122,600.40	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	66,986.96	62,953.82	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,861.71	3,812.12	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,532.64	1,698.20	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,000.00	2,000.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		215,984.54	193,064.54	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	215,984.54	193,064.54	480.00	60,000.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	26,000.00	0.00	111,000.00	8,000.00
	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	(26,000.00)	0.00	(111,000.00)	(8,000.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(26,000.00)	0.00	(111,000.00)	(8,000.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(3,369.54)	36,070.26	10,927.00	(24,000.00)	(91,193.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,215.40	21,597.41	89,075.91	36,156.65	151,106.85	0.00
ENDING FUND BALANCE - SEP 30	(NET)	9,845.86	57,667.67	100,002.91	12,156.65	59,913.85	0.00

CALHOUN COUNTY BOE
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-6

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	1810-0	1811-0	2130-0	2259-0	2901-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	2,214,064.00	3,203.00	64,178.00	5,744.00	1,038.72	114,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	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		2,214,064.00	3,203.00	64,178.00	5,744.00	1,038.72	114,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	47,072.50	0.00	0.00	55,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	9,255.50	0.00	0.00	10,930.41
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,850.00	0.00	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	64,178.00	0.00	0.00	65,930.41
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	2,500.00	0.00	0.00	0.00	35,000.00
EMPLOYEE BENEFITS	200-299	0.00	503.00	0.00	0.00	0.00	6,978.97
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,247.43	0.00	0.00	0.00	1,038.72	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		4,247.43	3,003.00	0.00	0.00	1,038.72	41,978.97
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	433,067.63	0.00	0.00	5,744.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	139,291.31	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		572,358.94	0.00	0.00	5,744.00	0.00	0.00

CALHOUN COUNTY BOE
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1765-0	1810-0	1811-0	2130-0	2259-0	2901-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	5,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,002.99
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	87.63
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	6,090.62
TOTAL EXPENDITURES	1000-9899	696,414.77	3,203.00	64,178.00	5,744.00	1,038.72	114,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	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)	1,517,649.23	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,294,322.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	3,811,971.23	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, 2022

EXHIBIT A-I-I-A-7

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	6001-0	6370-0	6690-0	6693-0	6695-0	6850-0
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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	1,640.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	15,923,924.57	19,435.67	81,777.66	14,271.04	34,250.00	422,434.07
OTHER REVENUES	8000-8999	1,440.64	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		15,927,005.21	19,435.67	81,777.66	14,271.04	34,250.00	422,434.07
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,979,874.37	0.00	68,080.00	10,543.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	527,361.94	0.00	13,557.92	3,728.04	0.00	0.00
PURCHASED SERVICES	300-399	43,904.35	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	860,366.48	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	38,500.00	0.00	0.00	0.00	0.00	47,624.50
TOTAL INSTRUCTIONAL SERVICES		3,450,007.14	0.00	81,637.92	14,271.04	0.00	47,624.50
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,207,173.89	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	357,861.83	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	129,709.90	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	76,176.81	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	5,074.46	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,775,996.89	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	8,658.77	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,706.13	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,312,313.95	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	681,241.09	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	27,723.63	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,522.28	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		4,042,165.85	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6001-0	6370-0	6690-0	6693-0	6695-0	6850-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	10,463.33	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	777.39	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	17,109.25	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	112,954.61	0.00	0.00	0.00	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		141,304.58	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	248,167.14	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	49,721.70	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	472,279.12	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	95,177.40	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	11,046.52	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	128,776.93	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		1,005,168.81	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	731,130.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	1,732,032.61	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	4,400.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		2,467,562.61	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, 2022

EXHIBIT A-I-I-C-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6001-0	6370-0	6690-0	6693-0	6695-0	6850-0
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	12,882,205.88	0.00	81,637.92	14,271.04	0.00	47,624.50
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	227,643.66	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	791,934.61	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	1,429,009.24	21,350.67	139.74	0.00	34,250.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(409,430.97)	(21,350.67)	(139.74)	0.00	(34,250.00)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(409,430.97)	(21,350.67)	(139.74)	0.00	(34,250.00)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	2,635,368.36	(1,915.00)	0.00	0.00	0.00	374,809.57
BEGINNING FUND BALANCE - OCT 1	0300-0399	22,995,632.55	13,315.50	0.00	0.00	0.00	106,328.76
ENDING FUND BALANCE - SEP 30	(NET)	25,631,000.91	11,400.50	0.00	0.00	0.00	481,138.33

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6915-0	GOVERNMENTAL - GENERAL				6981-0	6999-0
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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	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	6000-7999	178,376.60	79,849.00	165.00	2,100.00	3,632.26	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		178,376.60	79,849.00	165.00	2,100.00	3,632.26	0.00	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	31,543.79	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,994.60	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	58,644.05	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	96,182.44	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	8,120.60	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,321.14	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	15,938.98	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,300.00	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	200.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	1,500.00	0.00	27,380.72	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,535.00	563.46	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	2,535.00	563.46	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6915-0	GOVERNMENTAL - GENERAL				6981-0	6999-0
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	42,040.88	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	8,183.21	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	50,224.09	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	141,174.86	50,224.09	0.00	1,500.00	3,774.00	164,504.68	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	487.02	0.00	185,710.64	
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	165.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
900-997		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	0.00	(165.00)	487.02	0.00	185,710.64	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(165.00)	487.02	0.00	185,710.64	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	37,201.74	29,624.91	0.00	1,087.02	(141.74)	21,205.96	
BEGINNING FUND BALANCE - OCT 1	0300-0399	89,712.15	577,584.26	0.00	0.00	10,083.56	(21,205.96)	
ENDING FUND BALANCE - SEP 30	(NET)	126,913.89	607,209.17	0.00	1,087.02	9,941.82	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, 2022

EXHIBIT A-I-I-C-9

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	8641-0	8642-0	8995-0	8996-0	8997-0	9320-0
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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	600-997	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	298,245.62	178,519.56	20,974.00	25,598.91	49,395.79
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	29,998.96	128,547.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	37,102.86
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)	29,998.96	128,547.00	0.00	0.00	0.00	37,102.86
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	29,998.96	128,547.00	0.00	0.00	0.00	37,102.86
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	29,998.96	(169,698.62)	(79,627.21)	0.00	0.00	(12,292.93)
BEGINNING FUND BALANCE - OCT 1	0300-0399	16,169.97	298,351.08	79,627.21	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	46,168.93	128,652.46	0.00	0.00	0.00	(12,292.93)

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-A-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9325-0	9330-0	9390-0	GOVERNMENTAL - GENERAL (Memo Only)
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REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	60,201,583.09
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	1,640.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	21,246,865.87
OTHER REVENUES	8000-8999	0.00	0.00	0.00	146,905.90
TOTAL REVENUES		0.00	0.00	0.00	81,596,994.86
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	28,982,122.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,772,907.60
PURCHASED SERVICES	300-399	0.00	0.00	0.00	602,394.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,323,870.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	8,150.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	86,490.35
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	41,775,935.77
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	9,430,566.28
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,512,997.33
PURCHASED SERVICES	300-399	0.00	0.00	0.00	171,085.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	99,968.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	27,273.46
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	13,241,891.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,204,876.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,017,714.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,808,999.45
MATERIALS & SUPPLIES	400-499	0.00	1,202.05	0.00	682,443.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	227,014.94
OTHER OBJECTS	600-997	0.00	0.00	0.00	10,672.28
TOTAL OPERATION & MAINTENANCE		0.00	1,202.05	0.00	7,951,720.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-B-10

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	9325-0	9330-0	9390-0	GOVERNMENTAL - GENERAL (Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,596,860.55
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,768,391.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	141,149.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	982,704.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	48,175.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,097.82
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,538,379.13
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,214,551.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	381,177.99
PURCHASED SERVICES	300-399	4,744.62	0.00	0.00	611,479.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	95,177.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,046.52
OTHER OBJECTS	600-997	0.00	0.00	0.00	145,907.29
TOTAL GENERAL ADMIN SERVICES		4,744.62	0.00	0.00	2,459,339.23
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	119,808.40
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	119,808.40
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	731,130.00
INTEREST	932-932	0.00	0.00	0.00	1,732,032.61
OTHER OBJECTS	300-997	0.00	0.00	0.00	4,400.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	2,467,562.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-I-C-10

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	9325-0	9330-0	9390-0	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,189,804.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	541,908.46
PURCHASED SERVICES	300-399	0.00	0.00	0.00	30,997.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	31,236.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	12,802.37
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,806,749.35
TOTAL EXPENDITURES	1000-9899	4,744.62	1,202.05	0.00	75,361,385.94
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	572,387.28
OTHER FINANCING SOURCES	9000-9997	0.00	1,202.05	43,409.34	873,648.86
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	3,315,275.79
9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	1,202.05	43,409.34	(1,869,239.65)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	1,202.05	43,409.34	(1,869,239.65)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(4,744.62)	0.00	43,409.34	4,366,369.27
BEGINNING FUND BALANCE - OCT 1	0300-0399	4,744.62	0.00	64,040.14	26,940,211.04
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	107,449.48	31,306,580.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3317-0	GOVERNMENTAL - SPECIAL REVENUE				4150-0	4160-0
			4110-0	4110-1	4130-0			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	3,200.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	602.77	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	3,690.23	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	37.27	0.00	0.00	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	7,530.27	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	19,418.17	2,089,299.24	163,715.10	389,375.33	18,039.16	159,973.47	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00	
9910								
TRANSFERS OUT	920-929	0.00	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	900-997 (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, 2022

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4195-0	4286-0	4288-0	4290-0	4291-0	4295-0
		GOVERNMENTAL - SPECIAL REVENUE					
		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	25,000.00	184,755.91	2,305.00	316,672.97	65,926.67	269,048.42
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		25,000.00	184,755.91	2,305.00	316,672.97	65,926.67	269,048.42
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	8,992.31	0.00	26,313.77	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	7,307.28	0.00	2,099.20	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,107.00	0.00	0.00	10,210.63	0.00
MATERIALS & SUPPLIES	400-499	0.00	25,188.36	0.00	116,803.00	12,895.43	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	44,594.95	0.00	145,215.97	23,106.06	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	35,467.20	0.00	0.00	0.00	40,192.77
EMPLOYEE BENEFITS	200-299	0.00	2,727.43	0.00	0.00	0.00	7,797.36
PURCHASED SERVICES	300-399	1,578.48	66,866.40	2,305.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	22,566.52	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	855.00	9,347.32	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		25,000.00	114,408.35	2,305.00	0.00	0.00	47,990.13
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,884.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	144.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	5,156.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	92,448.70	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	24,925.00	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	117,373.70	0.00	7,185.04

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4296-0	4297-0	4298-0	4303-0	5101-0	5170-0
	-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	3,680,670.28	164,010.59	2,340,840.64	21,600.00	5,768,343.25	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	261,352.78	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	110,217.39	0.00
TOTAL REVENUES		3,680,670.28	164,010.59	2,340,840.64	21,600.00	6,139,913.42	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	374,106.38	0.00	111,517.35	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	147,354.33	0.00	8,577.19	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	734,877.43	0.00	1,271,755.17	214.68	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,256,338.14	0.00	1,391,849.71	214.68	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	795,423.93	0.00	53,425.00	18,000.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	275,924.50	0.00	4,151.63	3,385.32	0.00	0.00
PURCHASED SERVICES	300-399	61,617.67	73,712.86	23,398.39	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,260,695.57	17,737.73	40,471.80	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,920.00	72,560.00	3,250.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		2,395,581.67	164,010.59	124,696.82	21,385.32	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	8,436.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	648.71	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,665.76	0.00	9,200.15	0.00	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		28,750.47	0.00	9,200.15	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, 2022

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4296-0	4297-0	4298-0	4303-0	5101-0	5170-0
	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	2,740.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	548.69	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	913.29	0.00	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	4,201.98	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,680,670.28	164,010.59	2,340,840.64	21,600.00	7,427,902.58	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	2,039,664.72	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	2,039,664.72	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	2,039,664.72	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	751,675.56	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	99,827.06	270,113.13
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	0.00	851,502.62	270,113.13

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-II-A-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5196-0	5290-0	GOVERNMENTAL - SPECIAL REVENUE 7101-0 (Memo Only)	
	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	221,145.31	0.00	18,423,890.11
LOCAL REVENUES	6000-7999	0.00	0.00	1,919,353.69	2,180,706.47
OTHER REVENUES	8000-8999	0.00	0.00	0.00	110,217.39
TOTAL REVENUES		0.00	221,145.31	1,919,353.69	20,714,813.97
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,108,652.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,094,669.83
PURCHASED SERVICES	300-399	0.00	0.00	70,059.75	196,638.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	938,238.00	3,699,200.47
CAPITAL OUTLAY	500-599	0.00	0.00	6,013.00	47,509.47
OTHER OBJECTS	600-997	0.00	0.00	8,373.25	42,254.75
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	1,022,684.00	7,188,925.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,799,807.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	573,986.74
PURCHASED SERVICES	300-399	0.00	0.00	409,223.67	1,000,547.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	441,684.13	1,864,061.82
CAPITAL OUTLAY	500-599	0.00	0.00	10,468.92	10,468.92
OTHER OBJECTS	600-997	0.00	0.00	108,609.07	255,219.89
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	969,985.79	5,504,091.71
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	10,320.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	793.59
PURCHASED SERVICES	300-399	0.00	0.00	226,620.55	241,323.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	80,149.40	230,388.01
CAPITAL OUTLAY	500-599	0.00	0.00	2,590.00	27,515.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	309,359.95	510,340.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-II-B-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5196-0	5290-0	GOVERNMENTAL - SPECIAL REVENUE	
				7101-0	(Memo Only)
	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,011,001.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,312,063.00
PURCHASED SERVICES	300-399	0.00	0.00	84,604.60	355,097.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,440,527.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	8,352.97
OTHER OBJECTS	600-997	0.00	0.00	0.00	432,259.08
TOTAL AUXILIARY SERVICES		0.00	0.00	84,604.60	7,559,301.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	220,277.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	68,729.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	13,311.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,262.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	355,332.72
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	663,914.22
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	454,092.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	48,974.05
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	503,066.31
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-II-C-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5196-0	5290-0	7101-0	(Memo Only)
	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	252,856.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	51,424.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,690.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	319,239.87	330,567.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	12,609.85	12,609.85
TOTAL OTHER EXPENDITURES		0.00	0.00	331,849.72	651,148.71
TOTAL EXPENDITURES	1000-9899	0.00	0.00	2,718,484.06	22,580,788.19
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	1,429,880.57	3,469,545.29
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
9910					
TRANSFERS OUT	920-929	0.00	221,145.31	425,659.24	646,804.55
OTHER FUND USES	9900-9999				
900-997		0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(221,145.31)	1,004,221.33	2,822,740.74
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(221,145.31)	1,004,221.33	2,822,740.74
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	205,090.96	956,766.52
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,514,564.20	1,884,504.39
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	1,719,655.16	2,841,270.91

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-III-A-1

FUND TYPES	GOVERNMENTAL - GENERAL			
DESCRIPTION - FUND SOURCE	ACCT#	9116-0	9121-0	(Memo Only)
-----	-----	-----	-----	-----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	143,361.74	0.00	143,361.74
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	46,330.10	109,591.52	155,921.62
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		189,691.84	109,591.52	299,283.36
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 SERV		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	600-997	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 FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	9116-0 -----	9121-0 -----	GOVERNMENTAL - GENERAL (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 ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	37,822.20	655,250.54	693,072.74
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		37,822.20	655,250.54	693,072.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-III-C-1

FUND TYPES				GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	9116-0	9121-0	(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	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	37,822.20	655,250.54	693,072.74
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00
	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	151,869.64	(545,659.02)	(393,789.38)
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,266,579.95	15,575,579.45	16,842,159.40
ENDING FUND BALANCE - SEP 30	(NET)	1,418,449.59	15,029,920.43	16,448,370.02

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL (Memo Only)
-----	-----	1320-0	2120-0	2210-0	8411-0	9110-0	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	651,966.00	2,230,916.26	2,750,164.05	33,234.00	0.00	5,666,280.31
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	193,870.00	0.00	0.00	300.33	194,170.33
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		651,966.00	2,424,786.26	2,750,164.05	33,234.00	300.33	5,860,450.64
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	6,000.00	0.00	33,234.00	0.00	39,234.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	6,000.00	0.00	33,234.00	0.00	39,234.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					9110-0	TOTAL (Memo Only)
		1320-0	2120-0	2210-0	8411-0			
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	173,410.75	0.00	0.00	0.00	0.00	173,410.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	978,809.74	2,750,164.05	0.00	0.00	0.00	3,728,973.79
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	1,152,220.49	2,750,164.05	0.00	0.00	0.00	3,902,384.54
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	520,000.00	193,870.00	0.00	0.00	0.00	0.00	713,870.00
INTEREST	932-932	10,400.00	0.00	0.00	0.00	5.98	0.00	10,405.98
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		530,400.00	193,870.00	0.00	0.00	5.98	0.00	724,275.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				9110-0	TOTAL (Memo Only)
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	530,400.00	1,352,090.49	2,750,164.05	33,234.00	5.98	4,665,894.52	
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)	121,566.00	1,072,695.77	0.00	0.00	294.35	1,194,556.12	
BEGINNING FUND BALANCE - OCT 1	0300-0399	151,618.67	4,199,936.48	0.00	0.00	3.70	4,351,558.85	
ENDING FUND BALANCE - SEP 30	(NET)	273,184.67	5,272,632.25	0.00	0.00	298.05	5,546,114.97	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

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, 2022

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, 2022

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	0.00	1,695,890.79	1,695,890.79
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	1,695,890.79	1,695,890.79
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	4,029.87	4,029.87
MATERIALS & SUPPLIES	400-499	0.00	115,201.23	115,201.23
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	57,316.55	57,316.55
TOTAL INSTRUCTIONAL SERVICES		0.00	176,547.65	176,547.65
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	207,002.63	207,002.63
MATERIALS & SUPPLIES	400-499	0.00	647,285.09	647,285.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	164,909.39	164,909.39
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	1,019,197.11	1,019,197.11
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	12,082.87	12,082.87
MATERIALS & SUPPLIES	400-499	0.00	7,949.60	7,949.60
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	20,032.47	20,032.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	38,147.31	38,147.31
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	38,147.31	38,147.31
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
 DEBT SERVICES	 8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	203,344.48	203,344.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	100,761.77	100,761.77
TOTAL OTHER EXPENDITURES		0.00	304,106.25	304,106.25
TOTAL EXPENDITURES	1000-9899	0.00	1,558,030.79	1,558,030.79
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	11,833.77	11,833.77
OTHER FINANCING SOURCES	9000-9997	0.00	226.24	226.24
	9910			
TRANSFERS OUT	920-929	0.00	91,686.00	91,686.00
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	(79,625.99)	(79,625.99)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(79,625.99)	(79,625.99)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	58,234.01	58,234.01
BEGINNING FUND BALANCE - OCT 1	0300-0399	78,561.75	990,803.83	1,069,365.58
ENDING FUND BALANCE - SEP 30	(NET)	78,561.75	1,049,037.84	1,127,599.59

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	2,172,561.20	2,061,365.84	1,638,256.79	330,229.41	1,385,524.35
EMPLOYEE BENEFITS	200-299	0.00	849,257.63	726,854.92	625,535.12	116,487.53	528,000.95
PURCHASED SERVICES	300-399	0.00	32,947.19	37,826.40	26,402.44	8,811.55	29,192.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	366.70	0.00	8,369.55	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	7,014.61	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,054,766.02	2,833,428.47	2,290,194.35	463,898.04	1,942,718.10
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	501,838.43	489,974.47	446,372.96	181,164.28	483,733.80
EMPLOYEE BENEFITS	200-299	0.00	194,700.33	185,542.27	172,708.51	59,822.67	182,934.77
PURCHASED SERVICES	300-399	0.00	4,797.36	6,029.43	2,691.95	231.42	3,813.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,107.94	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	466.46	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	701,336.12	681,546.17	621,773.42	242,792.77	670,481.70
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	58,034.25	52,072.81	50,963.58	0.00	59,913.00
EMPLOYEE BENEFITS	200-299	0.00	30,135.70	31,418.17	27,822.15	0.00	30,754.17
PURCHASED SERVICES	300-399	0.00	119,813.97	209,002.54	129,709.22	0.00	103,652.64
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	207,983.92	292,493.52	208,494.95	0.00	194,319.81

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	382,480.42	0.00	0.00	0.00	157,804.42
EMPLOYEE BENEFITS	200-299	0.00	177,074.82	0.00	0.00	0.00	68,916.52
PURCHASED SERVICES	300-399	0.00	8,465.75	0.00	0.00	0.00	1,871.11
MATERIALS & SUPPLIES	400-499	0.00	3,007.78	0.00	0.00	0.00	7,631.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,840.00	0.00	0.00	0.00	1,200.00
TOTAL OTHER EXPENDITURES		0.00	573,868.77	0.00	0.00	0.00	237,423.45
TOTAL EXPENDITURES	1000-9899	0.00	4,539,585.63	3,811,060.86	3,121,206.29	706,890.81	3,045,318.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	88,206.79	91,872.09	78,235.33	0.00	73,230.11
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	88,206.79	91,872.09	78,235.33	0.00	73,230.11
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,627,792.42	3,902,932.95	3,199,441.62	706,890.81	3,118,548.54

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	1,475,952.07	1,586,276.27	1,568,795.98	1,547,139.26	1,327,465.65	1,021,773.55
EMPLOYEE BENEFITS	200-299	518,079.28	552,160.84	589,193.30	639,246.23	458,700.55	410,325.27
PURCHASED SERVICES	300-399	24,600.26	27,467.70	45,217.14	43,534.43	29,057.68	14,874.48
MATERIALS & SUPPLIES	400-499	1,941.24	0.00	2,335.08	0.00	171.94	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,061.46	7,135.96	0.00	0.00	3,635.96	0.00
TOTAL INSTRUCTIONAL SERVICES		2,027,634.31	2,173,040.77	2,205,541.50	2,229,919.92	1,819,031.78	1,446,973.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	422,294.27	410,101.08	472,854.77	471,612.04	378,119.57	368,657.14
EMPLOYEE BENEFITS	200-299	168,557.41	152,833.62	183,125.16	177,492.95	136,632.80	144,866.33
PURCHASED SERVICES	300-399	5,823.80	7,262.61	1,538.40	6,432.27	3,451.90	863.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		596,675.48	570,197.31	657,518.33	655,537.26	518,204.27	514,387.30
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,645.30	64,324.08	57,599.29	48,563.36	55,759.28	56,263.29
EMPLOYEE BENEFITS	200-299	29,334.50	31,470.96	29,464.59	28,309.76	28,449.08	30,030.03
PURCHASED SERVICES	300-399	214,271.22	225,081.28	131,693.81	108,458.77	190,190.21	72,036.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		292,251.02	320,876.32	218,757.69	185,331.89	274,398.57	158,329.43

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	73,947.04	150,078.49	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	33,689.83	67,956.15	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,791.43	8,169.83	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	4,444.31	9,922.10	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	1,386.20	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	115,258.81	236,126.57	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,918,554.72	3,067,163.44	3,198,698.96	3,307,940.26	2,616,516.56	2,120,835.55
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	72,125.91	53,041.72	59,027.08	67,156.13	57,571.59	46,514.61
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)	72,125.91	53,041.72	59,027.08	67,156.13	57,571.59	46,514.61
TOTAL EXPEND & OTHER FUND USES	(NET)	2,990,680.63	3,120,205.16	3,257,726.04	3,375,096.39	2,674,088.15	2,167,350.16

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	1,814,206.88	1,624,832.21	1,987,662.69	1,851,846.97	1,499,704.47	1,775,398.74
EMPLOYEE BENEFITS	200-299	686,406.70	586,118.84	737,147.24	719,308.98	522,637.17	668,460.46
PURCHASED SERVICES	300-399	37,465.41	39,208.72	33,137.64	39,059.19	29,493.99	21,506.34
MATERIALS & SUPPLIES	400-499	0.00	535.43	578.50	2,499.93	2,850.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,247.75	6,249.61	0.00	7,285.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,538,078.99	2,257,942.95	2,764,775.68	2,612,715.07	2,061,971.58	2,465,365.54
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	378,199.96	473,410.17	481,937.54	471,294.94	401,102.05	418,317.71
EMPLOYEE BENEFITS	200-299	149,522.49	177,267.25	181,298.29	182,056.10	146,691.36	162,731.36
PURCHASED SERVICES	300-399	940.25	5,857.27	6,882.92	2,100.14	3,925.69	2,606.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,761.02
CAPITAL OUTLAY	500-599	0.00	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		528,662.70	656,534.69	670,118.75	655,451.18	551,719.10	586,416.68
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	58,139.25	50,074.23	54,715.66	56,263.29	52,124.81	53,565.12
EMPLOYEE BENEFITS	200-299	30,260.30	29,202.07	29,575.19	29,946.99	28,459.77	30,557.74
PURCHASED SERVICES	300-399	84,285.36	160,633.93	216,326.87	119,914.06	138,741.59	117,258.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		172,684.91	239,910.23	300,617.72	206,124.34	219,326.17	201,381.67

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	132,456.19	0.00	0.00	159,237.38	0.00	133,800.40
EMPLOYEE BENEFITS	200-299	58,464.74	0.00	0.00	70,628.97	0.00	65,177.43
PURCHASED SERVICES	300-399	5,025.80	0.00	0.00	1,861.71	0.00	3,812.12
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,532.64	0.00	1,698.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,000.00	0.00	2,000.00
TOTAL OTHER EXPENDITURES		195,946.73	0.00	0.00	238,260.70	0.00	206,488.15
TOTAL EXPENDITURES	1000-9899	3,436,032.50	3,163,941.18	3,861,527.92	3,723,604.80	2,834,961.23	3,459,793.68
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	77,285.81	90,456.03	71,957.95	73,423.58	63,896.37	73,598.78
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	77,285.81	90,456.03	71,957.95	73,423.58	63,896.37	73,598.78
TOTAL EXPEND & OTHER FUND USES	(NET)	3,513,318.31	3,254,397.21	3,933,485.87	3,797,028.38	2,898,857.60	3,533,392.46

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-4

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,255,500.23	705,470.75	48,122.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	463,265.78	258,162.23	9,461.90	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,769.57	55,203.60	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,499.99	77,616.38	35,347.86	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	8,150.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,360.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,743,035.57	1,106,962.96	92,932.26	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	421,712.52	281,164.95	0.00	0.00	229,811.96	0.00
EMPLOYEE BENEFITS	200-299	157,947.92	102,674.39	0.00	0.00	82,977.90	0.00
PURCHASED SERVICES	300-399	4,172.33	5,252.14	0.00	0.00	9,001.94	367.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	36,320.60	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	365.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		583,832.77	389,091.48	0.00	0.00	358,477.40	367.52
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	55,433.04	58,884.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,233.84	30,317.88	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	119,095.29	105,583.78	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,041.27	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		203,762.17	195,826.93	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, 2022

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	0220	6010	8110	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,531,194.96	1,693,802.76	92,932.26	132,213.03	358,477.40	367.52
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	59,473.85	42,696.68	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	59,473.85	42,696.68	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,590,668.81	1,736,499.44	92,932.26	132,213.03	358,477.40	367.52

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8290	8310	8320	8390	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	304,037.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	108,096.68	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,971.36	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	43,446.57	0.00	0.00	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	459,551.65	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	466,908.27	0.00	0.00	0.00	16,988.75
EMPLOYEE BENEFITS	200-299	0.00	152,172.01	0.00	0.00	0.00	13,018.21
PURCHASED SERVICES	300-399	64.78	40,525.88	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	28,350.26	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,929.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		64.78	696,885.42	0.00	0.00	0.00	30,006.96
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	84,540.96	1,128,997.72	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,281.32	456,690.11	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	465,570.36	240,933.47	5,995.10	26,029.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,376.28	536,264.14	140,522.87	2,432.58
CAPITAL OUTLAY	500-599	0.00	0.00	60,000.00	139,291.31	8,339.99	0.00
OTHER OBJECTS	600-977	0.00	0.00	350.00	10,172.28	0.00	150.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	638,118.92	2,512,349.03	154,857.96	28,612.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-C-5

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8390	8410
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	64.78	1,264,401.97	638,118.92	2,512,349.03	154,857.96	5,530,829.33
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)	64.78	1,264,401.97	638,118.92	2,512,349.03	154,857.96	5,530,829.33

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8600	8610	8620	8625	8630	8640
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,646.91	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	618,823.75	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	38,500.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,646.91	0.00	0.00	657,323.75	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	345,300.00	0.00	0.00	60,863.11	0.00	0.00
EMPLOYEE BENEFITS	200-299	76,638.89	0.00	0.00	22,682.48	0.00	0.00
PURCHASED SERVICES	300-399	13,582.75	0.00	0.00	5,384.34	0.00	10,175.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,837.59	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,684.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		437,205.64	0.00	0.00	90,767.52	0.00	10,175.57
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	478,601.60	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	136.92	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		478,738.52	0.00	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, 2022

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	8600	8610	8620	8625	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	3,376.17	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		3,376.17	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,241,003.93	109,669.73	404,550.87	919,085.57	647,170.19	151,233.58
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	35,840.66	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	35,840.66	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,276,844.59	109,669.73	404,550.87	919,085.57	647,170.19	151,233.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-7

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8641	9200	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	28,982,122.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,772,907.60
PURCHASED SERVICES	300-399	0.00	0.00	0.00	602,394.80
MATERIALS & SUPPLIES	400-499	526,486.30	0.00	0.00	1,323,870.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	8,150.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	86,490.35
TOTAL INSTRUCTIONAL SERVICES		526,486.30	0.00	0.00	41,775,935.77
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	356,831.54	0.00	0.00	9,430,566.28
EMPLOYEE BENEFITS	200-299	146,101.86	0.00	0.00	3,512,997.33
PURCHASED SERVICES	300-399	17,309.46	0.00	0.00	171,085.67
MATERIALS & SUPPLIES	400-499	29,590.85	0.00	0.00	99,968.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	15,829.00	0.00	0.00	27,273.46
TOTAL INSTRUCTIONAL SUPPORT SERVICES		565,662.71	0.00	0.00	13,241,891.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,204,876.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,017,714.32
PURCHASED SERVICES	300-399	26,119.81	0.00	0.00	3,808,999.45
MATERIALS & SUPPLIES	400-499	669.08	0.00	0.00	682,443.14
CAPITAL OUTLAY	500-599	19,383.64	0.00	0.00	227,014.94
OTHER OBJECTS	600-977	0.00	0.00	0.00	10,672.28
TOTAL OPERATION & MAINTENANCE		46,172.53	0.00	0.00	7,951,720.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-B-7

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8641	9200	9700	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,596,860.55
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,768,391.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	141,149.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	982,704.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	48,175.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,097.82
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	5,538,379.13
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	117,335.04	0.00	0.00	1,214,551.00
EMPLOYEE BENEFITS	200-299	42,715.53	0.00	0.00	381,177.99
PURCHASED SERVICES	300-399	173,999.06	0.00	0.00	611,479.03
MATERIALS & SUPPLIES	400-499	76,601.55	0.00	0.00	95,177.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,046.52
OTHER OBJECTS	600-997	28,894.00	0.00	0.00	145,907.29
TOTAL GENERAL ADMINISTRATIVE SERVICES		439,545.18	0.00	0.00	2,459,339.23
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	119,808.40
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	119,808.40
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	731,130.00	0.00	731,130.00
INTEREST	932-932	0.00	1,732,032.61	0.00	1,732,032.61
OTHER OBJECTS	300-997	0.00	4,400.00	0.00	4,400.00
TOTAL DEBT SERVICE		0.00	2,467,562.61	0.00	2,467,562.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8641	9200	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,189,804.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	541,908.46
PURCHASED SERVICES	300-399	0.00	0.00	0.00	30,997.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	31,236.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	12,802.37
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,806,749.35
TOTAL EXPENDITURES	1000-9899	1,577,866.72	2,467,562.61	0.00	75,361,385.94
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	2,039,664.72	3,315,275.79
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,577,866.72	2,467,562.61	2,039,664.72	78,676,661.73

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-1

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

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	124,200.15	72,235.64	69,783.99	50,723.21	120,864.62
EMPLOYEE BENEFITS	200-299	0.00	60,574.41	50,877.79	47,858.00	15,092.20	62,002.85
PURCHASED SERVICES	300-399	0.00	9,316.31	5,503.45	6,610.23	0.00	3,680.76
MATERIALS & SUPPLIES	400-499	0.00	105,692.32	121,605.09	39,240.17	0.00	58,570.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	246.65	497.45	485.65	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	300,029.84	250,719.42	163,978.04	65,815.41	245,118.69
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	42,598.65	3,095.00	1,275.00	0.00	40,342.29
EMPLOYEE BENEFITS	200-299	0.00	13,129.22	622.72	256.53	0.00	12,865.19
PURCHASED SERVICES	300-399	0.00	8,702.77	63,827.95	7,215.92	0.00	4,080.28
MATERIALS & SUPPLIES	400-499	0.00	25,002.09	52,165.43	30,012.69	0.00	22,956.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,204.00	22,939.50	3,382.34	0.00	3,753.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	92,636.73	142,650.60	42,142.48	0.00	83,997.72
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	8,836.44	30,212.00	13,420.05	0.00	1,673.37
MATERIALS & SUPPLIES	400-499	0.00	327.91	11,393.17	1,170.00	0.00	139.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	9,164.35	41,605.17	14,590.05	0.00	1,813.28

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0029	0125
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	33,672.23	1,775.00	0.00	4,560.00	29,095.00	
EMPLOYEE BENEFITS	200-299	0.00	6,453.10	347.94	0.00	911.09	5,719.68	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	36,991.89	35,818.26	15,985.51	0.00	41,400.95	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	2,040.50	431.30	0.00	50.00	
TOTAL OTHER EXPENDITURES		0.00	77,117.22	39,981.70	16,416.81	5,471.09	76,265.63	
TOTAL EXPENDITURES	1000-9899	0.00	1,061,847.01	883,078.94	697,535.54	71,286.50	911,579.52	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	30,044.32	60,618.30	43,209.59	0.00	4,558.35	
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	30,044.32	60,618.30	43,209.59	0.00	4,558.35	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,091,891.33	943,697.24	740,745.13	71,286.50	916,137.87	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	39,260.25	39,190.08	95,190.21	140,058.68	53,828.20	73,465.69
EMPLOYEE BENEFITS	200-299	28,956.83	26,975.76	54,463.65	61,543.33	38,741.58	52,321.11
PURCHASED SERVICES	300-399	3,890.00	3,602.46	6,505.00	7,023.84	6,401.53	336.00
MATERIALS & SUPPLIES	400-499	55,759.72	44,368.22	54,480.33	70,225.05	73,840.01	32,784.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	6,013.00
OTHER OBJECTS	600-997	0.00	337.95	222.50	0.00	2,367.80	0.00
TOTAL INSTRUCTIONAL SERVICES		127,866.80	114,474.47	210,861.69	278,850.90	175,179.12	164,920.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,525.00	3,395.00	41,836.48	39,353.00	43,677.46	42,711.96
EMPLOYEE BENEFITS	200-299	296.59	646.53	13,170.56	12,555.16	13,011.85	13,304.58
PURCHASED SERVICES	300-399	44,041.37	35,512.92	11,987.94	21,943.91	50,434.11	22,336.83
MATERIALS & SUPPLIES	400-499	35,085.19	35,403.05	19,159.83	15,561.54	20,708.52	17,810.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	10,468.92	0.00
OTHER OBJECTS	600-997	13,444.82	16,405.70	3,664.00	8,782.50	11,061.82	5,169.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		94,392.97	91,363.20	89,818.81	98,196.11	149,362.68	101,332.50
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	15,069.76	25,749.36	5,860.44	3,005.44	12,873.47	1,620.00
MATERIALS & SUPPLIES	400-499	24,310.94	11,526.98	4,206.97	15,111.11	2,716.69	386.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	2,590.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		39,380.70	37,276.34	10,067.41	20,706.55	15,590.16	2,006.15

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0130	0135	0140	0150	0160	0165
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	3,080.00	3,600.00	14,940.00	55,330.00	4,050.00	0.00
EMPLOYEE BENEFITS	200-299	597.60	719.67	2,914.98	10,766.72	777.26	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,455.48	665.44	31,098.86	21,903.26	8,313.09	9,459.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	5,193.15	0.00	0.00	0.00	245.37
TOTAL OTHER EXPENDITURES		14,133.08	10,178.26	48,953.84	87,999.98	13,140.35	9,704.65
TOTAL EXPENDITURES	1000-9899	630,505.13	639,115.52	800,423.38	1,301,652.62	674,837.04	614,180.04
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	25,838.35	18,507.78	15,432.05	8,292.32	16,197.36	11,439.38
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	25,838.35	18,507.78	15,432.05	8,292.32	16,197.36	11,439.38
		656,343.48	657,623.30	815,855.43	1,309,944.94	691,034.40	625,619.42

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	114,018.92	37,803.06	56,872.88	154,584.21	65,303.91	122,480.44
EMPLOYEE BENEFITS	200-299	69,135.03	27,955.78	38,922.53	76,748.70	45,004.17	59,845.00
PURCHASED SERVICES	300-399	0.00	8,357.28	2,798.00	0.00	72.04	4,458.85
MATERIALS & SUPPLIES	400-499	91,320.29	58,675.31	121,289.09	112,595.13	71,137.85	62,509.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	300.00	27,858.00	27.00	0.00	365.00
TOTAL INSTRUCTIONAL SERVICES		274,474.24	133,091.43	247,740.50	343,955.04	181,517.97	249,658.71
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	107,999.97	2,175.00	3,295.00	38,843.46	900.00	103,932.74
EMPLOYEE BENEFITS	200-299	34,983.86	430.19	662.63	12,301.99	181.08	34,725.64
PURCHASED SERVICES	300-399	16,972.10	53,890.45	47,710.89	32,584.18	41,969.02	8,280.07
MATERIALS & SUPPLIES	400-499	29,085.37	43,754.20	31,602.37	20,519.84	18,512.42	25,427.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,808.00	7,867.30	11,913.54	4,164.00	13,860.45	2,300.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		192,849.30	108,117.14	95,184.43	108,413.47	75,422.97	174,666.36
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	10,701.09	31,268.11	38,313.19	2,095.00	10,616.82	12,126.17
MATERIALS & SUPPLIES	400-499	1,524.20	4,488.30	4,759.00	0.00	6,642.97	4,962.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		12,225.29	35,756.41	43,072.19	2,095.00	17,259.79	17,088.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215
GOVERNMENTAL - SPECIAL REVENUE							
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	35,888.57	8,070.00	480.00	28,240.00	0.00	27,335.85
EMPLOYEE BENEFITS	200-299	9,348.39	1,623.70	96.57	5,514.65	0.00	5,083.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	26,256.31	20,246.84	543.25	25,098.62	0.00	17,975.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	281.05	3,223.50	12.98	0.00	940.75
TOTAL OTHER EXPENDITURES		71,493.27	30,221.59	4,343.32	58,866.25	0.00	51,334.81
TOTAL EXPENDITURES	1000-9899	1,111,729.44	728,658.94	829,644.84	1,207,854.83	753,445.19	993,018.30
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	24,806.78	36,927.17	30,228.50	3,437.47	37,379.17	18,929.43
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
		24,806.78	36,927.17	30,228.50	3,437.47	37,379.17	18,929.43
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,136,536.22	765,586.11	859,873.34	1,211,292.30	790,824.36	1,011,947.73

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8210	8220	8290
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	75,097.21	19,245.17	4,338.77	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	56,851.22	12,096.55	409.30	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,504.00	24,994.67	0.00	0.00	91,373.62
MATERIALS & SUPPLIES	400-499	29,860.89	55,218.09	322,805.80	0.00	0.00	97,479.74
CAPITAL OUTLAY	500-599	0.00	0.00	41,496.47	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,523.25	5,836.00	0.00	0.00	187.50
TOTAL INSTRUCTIONAL SERVICES		161,809.32	91,587.06	399,881.01	0.00	0.00	189,040.86
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	375.00	0.00	0.00	0.00	119,956.85	245,982.52
EMPLOYEE BENEFITS	200-299	75.45	0.00	0.00	0.00	32,292.50	54,996.10
PURCHASED SERVICES	300-399	15,839.20	2,519.21	0.00	86,775.72	70,882.57	191,876.35
MATERIALS & SUPPLIES	400-499	13,313.86	36,837.10	0.00	33,987.92	9,298.25	3,693.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	5,474.03	2,632.00	0.00	3,250.00	17,759.57	14,884.32
TOTAL INSTRUCTIONAL SUPPORT SERVICES		35,077.54	41,988.31	0.00	124,013.64	250,189.74	511,433.21
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,098.00	1,238.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	766.96	0.00	0.00	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		7,098.00	2,004.96	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, 2022

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	0220	6010	8110	8210	8220	8290
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,740.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	548.69
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	14,691.05	2,336.57	0.00	0.00	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	191.25	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		14,691.05	2,527.82	0.00	0.00	0.00	3,288.69
TOTAL EXPENDITURES	1000-9899	549,969.09	145,528.33	399,881.01	124,013.64	250,189.74	834,127.62
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	31,091.07	8,721.85	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	31,091.07	8,721.85	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	581,060.16	154,250.18	399,881.01	124,013.64	250,189.74	834,127.62

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-5

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	8310	8320	8410	8600	8625	8630

EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	580,107.31	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	208,294.04	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,336,905.98	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	2,125,307.33	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	806,010.08	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	282,449.97	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	122,663.25	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	124,512.86	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	75,500.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	1,411,136.16	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	10,320.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	793.59	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	9,546.74	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	28,924.00	107,030.61	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	24,925.00	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		38,470.74	143,069.20	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, 2022

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
-----	-----	8310	8320	8410	8600	8625	8630
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1.44	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	11,290.36	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	11,291.80	0.00
TOTAL EXPENDITURES	1000-9899	38,470.74	143,069.20	20,962.52	0.00	3,701,556.12	24,315.45
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	221,145.31	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	221,145.31	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	38,470.74	143,069.20	20,962.52	221,145.31	3,701,556.12	24,315.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8641	8690	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,108,652.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,094,669.83
PURCHASED SERVICES	300-399	10,210.63	0.00	0.00	196,638.67
MATERIALS & SUPPLIES	400-499	682,836.73	0.00	0.00	3,699,200.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	47,509.47
OTHER OBJECTS	600-997	0.00	0.00	0.00	42,254.75
TOTAL INSTRUCTIONAL SERVICES		693,047.36	0.00	0.00	7,188,925.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	110,526.87	0.00	0.00	1,799,807.33
EMPLOYEE BENEFITS	200-299	41,028.40	0.00	0.00	573,986.74
PURCHASED SERVICES	300-399	38,500.00	0.00	0.00	1,000,547.01
MATERIALS & SUPPLIES	400-499	1,199,650.37	0.00	0.00	1,864,061.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	10,468.92
OTHER OBJECTS	600-997	0.00	0.00	0.00	255,219.89
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,389,705.64	0.00	0.00	5,504,091.71
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	10,320.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	793.59
PURCHASED SERVICES	300-399	0.00	0.00	0.00	241,323.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	230,388.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	27,515.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	510,340.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-B-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8641	8690	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,011,001.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,312,063.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	355,097.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,440,527.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	8,352.97
OTHER OBJECTS	600-997	0.00	0.00	0.00	432,259.08
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	7,559,301.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	220,277.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	68,729.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	13,311.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,262.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	351,831.45	0.00	355,332.72
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	351,831.45	0.00	663,914.22
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	454,092.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	48,974.05
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	503,066.31
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8641	8690	GOVERNMENTAL - SPECIAL REVENUE	
-----	-----	-----	-----	9400	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	252,856.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	51,424.48
PURCHASED SERVICES	300-399	0.00	0.00	3,690.23	3,690.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	37.27	330,567.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	12,609.85
TOTAL OTHER EXPENDITURES		0.00	0.00	3,727.50	651,148.71
TOTAL EXPENDITURES	1000-9899	2,082,753.00	351,831.45	3,727.50	22,580,788.19
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	646,804.55
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	2,082,753.00	351,831.45	3,727.50	23,227,592.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-III-A-1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	9200 -----	GOVERNMENTAL - DEBT SERVICES (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	693,072.74	693,072.74
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	693,072.74	693,072.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-III-C-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICES			
DESCRIPTION - COST CENTER	ACCT #	0000	9200	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	693,072.74	693,072.74
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	693,072.74	693,072.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	2,296,761.35	2,133,601.48	1,708,040.78	380,952.62	1,506,388.97
EMPLOYEE BENEFITS	200-299	0.00	909,832.04	777,732.71	673,393.12	131,579.73	590,003.80
PURCHASED SERVICES	300-399	0.00	42,263.50	43,329.85	33,012.67	8,811.55	33,537.56
MATERIALS & SUPPLIES	400-499	0.00	109,804.45	124,674.48	43,339.67	8,369.55	60,059.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,155.58	8,470.06	1,270.40	0.00	6,145.75
TOTAL INSTRUCTIONAL SERVICES		0.00	3,359,816.92	3,087,808.58	2,459,056.64	529,713.45	2,196,135.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	544,437.08	493,069.47	447,647.96	181,164.28	524,076.09
EMPLOYEE BENEFITS	200-299	0.00	207,829.55	186,164.99	172,965.04	59,822.67	195,799.96
PURCHASED SERVICES	300-399	0.00	13,709.18	82,351.54	10,972.14	231.42	8,305.63
MATERIALS & SUPPLIES	400-499	0.00	35,615.68	125,793.25	44,348.34	1,107.94	35,748.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	20,504.67	33,744.35	7,474.73	466.46	4,068.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	822,096.16	921,123.60	683,408.21	242,792.77	767,998.39
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	58,034.25	52,072.81	50,963.58	0.00	59,913.00
EMPLOYEE BENEFITS	200-299	0.00	30,135.70	31,418.17	27,822.15	0.00	30,754.17
PURCHASED SERVICES	300-399	0.00	128,650.41	239,934.54	143,129.27	0.00	105,326.01
MATERIALS & SUPPLIES	400-499	0.00	327.91	11,393.17	1,170.00	0.00	139.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	217,148.27	334,818.69	223,085.00	0.00	196,133.09

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				0029	0125
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	416,152.65	1,775.00	0.00	4,560.00	186,899.42	
EMPLOYEE BENEFITS	200-299	0.00	183,527.92	347.94	0.00	911.09	74,636.20	
PURCHASED SERVICES	300-399	0.00	8,465.75	0.00	0.00	0.00	1,871.11	
MATERIALS & SUPPLIES	400-499	0.00	41,602.99	61,374.73	26,002.75	0.00	50,718.26	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	7,730.72	11,013.00	2,291.87	0.00	2,643.34	
TOTAL OTHER EXPENDITURES		0.00	657,480.03	74,510.67	28,294.62	5,471.09	316,768.33	
TOTAL EXPENDITURES	1000-9899	0.00	5,642,302.52	5,287,136.08	3,854,996.20	778,177.31	3,982,834.41	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	119,052.02	173,747.22	123,133.92	0.00	78,419.56	
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	119,052.02	173,747.22	123,133.92	0.00	78,419.56	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,761,354.54	5,460,883.30	3,978,130.12	778,177.31	4,061,253.97	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-2

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0130	0135	0140	0150	0160	0165

REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,515,212.32	1,625,466.35	1,663,986.19	1,687,197.94	1,381,293.85	1,095,239.24
EMPLOYEE BENEFITS	200-299	547,036.11	579,136.60	643,656.95	700,789.56	497,442.13	462,646.38
PURCHASED SERVICES	300-399	30,090.26	31,070.16	51,722.14	50,558.27	35,459.21	15,210.48
MATERIALS & SUPPLIES	400-499	62,118.69	45,601.87	63,445.06	71,108.40	77,750.58	32,913.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	6,013.00
OTHER OBJECTS	600-997	7,061.46	8,336.38	14,870.52	7,085.10	6,436.76	5,269.88
TOTAL INSTRUCTIONAL SERVICES		2,161,518.84	2,289,611.36	2,437,680.86	2,516,739.27	1,998,382.53	1,617,292.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	423,819.27	413,496.08	514,691.25	510,965.04	421,797.03	411,369.10
EMPLOYEE BENEFITS	200-299	168,854.00	153,480.15	196,295.72	190,048.11	149,644.65	158,170.91
PURCHASED SERVICES	300-399	62,885.86	50,842.60	14,144.84	28,376.18	61,431.09	23,650.66
MATERIALS & SUPPLIES	400-499	154,683.15	96,901.90	26,106.70	26,064.05	68,796.41	18,033.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	10,468.92	0.00
OTHER OBJECTS	600-997	31,613.61	39,776.70	3,709.00	9,077.50	24,154.57	5,666.32
TOTAL INSTRUCTIONAL SUPPORT SERVICES		841,855.89	754,497.43	754,947.51	764,530.88	736,292.67	616,890.20
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,645.30	64,324.08	57,599.29	48,563.36	55,759.28	56,263.29
EMPLOYEE BENEFITS	200-299	29,334.50	31,470.96	29,464.59	28,309.76	28,449.08	30,030.03
PURCHASED SERVICES	300-399	229,600.98	251,610.64	137,554.25	111,464.21	204,009.36	73,776.11
MATERIALS & SUPPLIES	400-499	30,119.17	11,526.98	4,206.97	15,111.11	2,880.74	386.15
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	2,590.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		337,699.95	358,932.66	228,825.10	206,038.44	291,098.46	160,455.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	3,080.00	3,600.00	88,887.04	205,408.49	4,050.00	0.00
EMPLOYEE BENEFITS	200-299	597.60	719.67	36,604.81	78,722.87	777.26	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,791.43	8,169.83	0.00	0.00
MATERIALS & SUPPLIES	400-499	26,260.35	12,725.27	35,640.62	38,548.96	18,310.13	13,976.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,333.01	46,224.90	1,386.20	2,630.08	3,719.12	2,165.76
TOTAL OTHER EXPENDITURES		34,270.96	63,269.84	164,310.10	333,480.23	26,856.51	16,142.54
TOTAL EXPENDITURES	1000-9899	3,733,234.83	3,868,560.81	4,028,776.70	4,638,321.70	3,380,283.22	2,748,608.25
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	101,900.42	79,993.45	75,400.96	76,584.55	78,545.48	58,235.25
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	101,900.42	79,993.45	75,400.96	76,584.55	78,545.48	58,235.25
TOTAL EXPEND & OTHER FUND USES	(NET)	3,835,135.25	3,948,554.26	4,104,177.66	4,714,906.25	3,458,828.70	2,806,843.50

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0175	0180	0200	0205	0210	0215

REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,928,225.80	1,662,635.27	2,044,535.57	2,006,431.18	1,565,008.38	1,897,879.18
EMPLOYEE BENEFITS	200-299	755,541.73	614,074.62	776,069.77	796,057.68	567,641.34	728,305.46
PURCHASED SERVICES	300-399	37,465.41	49,305.88	35,961.63	39,059.19	29,566.03	25,965.19
MATERIALS & SUPPLIES	400-499	92,619.16	69,865.51	138,184.57	117,068.31	118,784.47	66,434.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,930.00	7,921.70	34,597.81	6,259.50	7,285.00	365.00
TOTAL INSTRUCTIONAL SERVICES		2,816,782.10	2,403,802.98	3,029,349.35	2,964,875.86	2,288,285.22	2,718,949.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	486,199.93	475,585.17	485,232.54	510,138.40	402,002.05	522,250.45
EMPLOYEE BENEFITS	200-299	184,506.35	177,697.44	181,960.92	194,358.09	146,872.44	197,457.00
PURCHASED SERVICES	300-399	18,424.35	154,915.05	58,136.37	34,684.32	103,991.24	11,786.66
MATERIALS & SUPPLIES	400-499	35,782.71	144,584.22	93,958.80	23,027.17	112,964.72	32,622.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,808.00	40,369.11	20,576.94	4,176.50	40,905.76	2,345.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		728,721.34	993,150.99	839,865.57	766,384.48	806,736.21	766,461.11
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	58,139.25	50,074.23	54,715.66	56,263.29	52,124.81	53,565.12
EMPLOYEE BENEFITS	200-299	30,260.30	29,202.07	29,575.19	29,946.99	28,459.77	30,557.74
PURCHASED SERVICES	300-399	95,106.45	201,813.32	254,681.91	122,009.06	154,302.47	129,624.98
MATERIALS & SUPPLIES	400-499	1,524.20	4,488.30	4,759.00	0.00	8,620.29	4,962.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		185,030.20	285,577.92	343,731.76	208,219.34	243,507.34	218,709.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	168,344.76	8,070.00	480.00	187,477.38	0.00	161,136.25
EMPLOYEE BENEFITS	200-299	67,813.13	1,623.70	96.57	76,143.62	0.00	70,260.43
PURCHASED SERVICES	300-399	5,025.80	0.00	0.00	1,861.71	0.00	3,812.12
MATERIALS & SUPPLIES	400-499	26,562.31	83,630.36	15,462.55	29,931.39	31,642.30	23,294.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	5,570.23	444.05	3,778.56	5,876.54	7,300.88	12,729.05
TOTAL OTHER EXPENDITURES		273,316.23	93,768.11	19,817.68	301,290.64	38,943.18	271,232.25
TOTAL EXPENDITURES	1000-9899	4,565,196.38	4,747,909.39	4,803,886.74	7,860,229.48	3,860,270.62	4,475,764.30
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	104,180.93	133,874.74	123,649.47	79,192.18	109,389.59	92,722.76
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)	104,180.93	133,874.74	123,649.47	79,192.18	109,389.59	92,722.76
		4,669,377.31	4,881,784.13	4,927,536.21	7,939,421.66	3,969,660.21	4,568,487.06

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-4

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,330,597.44	724,715.92	52,461.27	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	520,117.00	270,258.78	9,871.20	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,769.57	56,707.60	24,994.67	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	35,033.29	136,963.98	358,153.66	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	8,150.00	41,496.47	0.00	0.00	0.00
OTHER OBJECTS	600-997	45.00	16,032.25	5,836.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,907,562.30	1,212,828.53	492,813.27	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	422,087.52	281,164.95	0.00	0.00	229,811.96	119,956.85
EMPLOYEE BENEFITS	200-299	158,023.37	102,674.39	0.00	0.00	82,977.90	32,292.50
PURCHASED SERVICES	300-399	20,683.73	12,002.32	0.00	0.00	95,777.66	71,250.09
MATERIALS & SUPPLIES	400-499	19,356.94	48,576.65	0.00	0.00	70,308.52	9,298.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,564.03	10,200.60	0.00	0.00	3,615.00	17,759.57
TOTAL INSTRUCTIONAL SUPPORT SERVICES		626,715.59	454,618.91	0.00	0.00	482,491.04	250,557.26
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	55,433.04	58,884.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,233.84	30,317.88	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126,193.29	106,821.78	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,808.23	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		210,860.17	197,831.89	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, 2022

EXHIBIT A-II-IV-C-4

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	0220	6010	8110	8200	8210	8220
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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	15,800.06	2,336.57	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	2,314.49	646.02	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		18,114.55	2,982.59	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,095,166.94	1,879,280.19	492,813.27	132,213.03	482,491.04	250,557.26
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	96,550.47	52,542.68	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	96,550.47	52,542.68	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,191,717.41	1,931,822.87	492,813.27	132,213.03	482,491.04	250,557.26

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-5

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8390	8410
-----		-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	304,037.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	108,096.68	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	95,344.98	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	140,926.31	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	187.50	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	648,592.51	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	712,890.79	0.00	0.00	0.00	16,988.75
EMPLOYEE BENEFITS	200-299	0.00	207,168.11	0.00	0.00	0.00	13,018.21
PURCHASED SERVICES	300-399	64.78	232,402.23	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	32,044.18	0.00	0.00	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	23,813.32	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		64.78	1,208,318.63	0.00	0.00	0.00	30,006.96
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	84,540.96	1,139,317.72	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,281.32	457,483.70	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	475,117.10	274,167.47	5,995.10	26,029.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	30,300.28	643,294.75	140,522.87	2,432.58
CAPITAL OUTLAY	500-599	0.00	0.00	60,000.00	164,216.31	8,339.99	0.00
OTHER OBJECTS	600-977	0.00	0.00	350.00	10,172.28	0.00	150.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	676,589.66	2,688,652.23	154,857.96	28,612.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8230	8290	8310	8320	8390	8410
GOVERNMENTAL - CAPITAL PROJECTS							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	2,740.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	548.69	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	3,288.69	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	64.78	2,098,529.59	676,589.66	2,688,652.23	154,857.96	5,551,791.85
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	64.78	2,098,529.59	676,589.66	2,688,652.23	154,857.96	5,551,791.85

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-6

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8600	8610	8620	8625	8630	8640
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	580,107.31	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	208,294.04	0.00	0.00
PURCHASED SERVICES	300-399	1,646.91	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,955,729.73	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	38,500.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,646.91	0.00	0.00	2,782,631.08	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	345,300.00	0.00	0.00	866,873.19	0.00	0.00
EMPLOYEE BENEFITS	200-299	76,638.89	0.00	0.00	305,132.45	0.00	0.00
PURCHASED SERVICES	300-399	13,582.75	0.00	0.00	128,047.59	0.00	10,175.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	126,350.45	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,684.00	0.00	0.00	75,500.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		437,205.64	0.00	0.00	1,501,903.68	0.00	10,175.57
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	478,601.60	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	136.92	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		478,738.52	0.00	0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-6

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - COST CENTER	ACCT #	8600	8610	8620	8625	8630	8640
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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	1.44	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	11,290.36	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	3,376.17	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		3,376.17	0.00	0.00	11,291.80	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,241,003.93	109,669.73	404,550.87	4,620,641.69	671,485.64	151,233.58
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	256,985.97	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 256,985.97	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,497,989.90	109,669.73	404,550.87	4,620,641.69	671,485.64	151,233.58

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-II-IV-A-7	
		8641	8690	9200	9400	9700	TOTAL (Memo Only)
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	31,090,775.45
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	11,867,577.43
PURCHASED SERVICES	300-399	10,210.63	0.00	0.00	0.00	0.00	803,063.34
MATERIALS & SUPPLIES	400-499	1,209,323.03	0.00	0.00	0.00	0.00	5,138,271.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	55,659.47
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	186,061.65
TOTAL INSTRUCTIONAL SERVICES		1,219,533.66	0.00	0.00	0.00	0.00	49,141,409.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	467,358.41	0.00	0.00	0.00	0.00	11,230,373.61
EMPLOYEE BENEFITS	200-299	187,130.26	0.00	0.00	0.00	0.00	4,086,984.07
PURCHASED SERVICES	300-399	55,809.46	0.00	0.00	0.00	0.00	1,378,635.31
MATERIALS & SUPPLIES	400-499	1,229,241.22	0.00	0.00	0.00	0.00	2,611,315.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	10,468.92
OTHER OBJECTS	600-997	15,829.00	0.00	0.00	0.00	0.00	447,402.74
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,955,368.35	0.00	0.00	0.00	0.00	19,765,179.82
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,215,196.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,018,507.91
PURCHASED SERVICES	300-399	26,119.81	0.00	0.00	0.00	0.00	4,101,639.77
MATERIALS & SUPPLIES	400-499	669.08	0.00	0.00	0.00	0.00	920,780.75
CAPITAL OUTLAY	500-599	19,383.64	0.00	0.00	0.00	0.00	254,529.94
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	10,672.28
TOTAL OPERATION & MAINTENANCE		46,172.53	0.00	0.00	0.00	0.00	8,521,326.97

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-II-IV-B-7	
		8641	8690	9200	9400	9700	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	4,607,861.79
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,080,454.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	534,394.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,423,232.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	56,527.97
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	433,356.90
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	13,135,827.84
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	117,335.04	0.00	0.00	0.00	0.00	1,434,828.64
EMPLOYEE BENEFITS	200-299	42,715.53	0.00	0.00	0.00	0.00	449,907.53
PURCHASED SERVICES	300-399	173,999.06	0.00	0.00	0.00	0.00	624,790.94
MATERIALS & SUPPLIES	400-499	76,601.55	0.00	0.00	0.00	0.00	101,439.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	11,046.52
OTHER OBJECTS	600-997	28,894.00	351,831.45	0.00	0.00	0.00	501,240.01
TOTAL GENERAL ADMINISTRATIVE SERVICES		439,545.18	351,831.45	0.00	0.00	0.00	3,123,253.45
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	627,503.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	3,897,756.24
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	4,525,259.25
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	1,445,000.00	0.00	0.00	1,445,000.00
INTEREST	932-932	0.00	0.00	2,435,511.33	0.00	0.00	2,435,511.33
OTHER OBJECTS	300-997	0.00	0.00	4,400.00	0.00	0.00	4,400.00
TOTAL DEBT SERVICE		0.00	0.00	3,884,911.33	0.00	0.00	3,884,911.33

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL	
		8641	8690	9200	9400	9700	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,442,660.99	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	593,332.94	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,690.23	0.00	34,687.98	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	37.27	0.00	565,148.41	
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	126,173.99	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	3,727.50	0.00	2,762,004.31	
TOTAL EXPENDITURES	1000-9899	3,660,619.72	351,831.45	3,884,911.33	3,727.50	0.00	104,859,172.18	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	2,039,664.72	4,053,766.34	
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)	3,660,619.72	351,831.45	3,884,911.33	3,727.50	2,039,664.72	108,912,938.52	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

EXHIBIT A-II-VI-A-

1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VII-A-

1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-A-1

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0000	0005	0010	0015	0125	0130
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	664.00	1,600.00
MATERIALS & SUPPLIES	400-499	0.00	4,112.13	2,702.69	4,099.50	1,488.99	4,417.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	908.93	958.00	784.75	6,145.75	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	5,021.06	3,660.69	4,884.25	8,298.74	6,017.73
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	209.05	12,494.16	1,064.27	412.22	13,020.69
MATERIALS & SUPPLIES	400-499	0.00	10,613.59	73,627.82	14,335.65	12,791.75	119,597.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	17,300.67	10,804.85	4,092.39	315.00	18,168.79
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	28,123.31	96,926.83	19,492.31	13,518.97	150,787.44
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	0.00	720.00	0.00	0.00	260.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	5,808.23
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	720.00	0.00	0.00	6,068.23

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
-----	-----	0000	0005	0010	0015	0125	0130
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,603.32	25,556.47	10,017.24	1,685.91	15,804.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,890.72	8,972.50	1,860.57	1,393.34	4,333.01
TOTAL OTHER EXPENDITURES		0.00	6,494.04	34,528.97	11,877.81	3,079.25	20,137.88
TOTAL EXPENDITURES	1000-9899	0.00	40,869.88	137,845.99	36,254.37	25,936.46	184,174.98
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	800.91	21,256.83	1,689.00	631.10	3,936.16
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	800.91	21,256.83	1,689.00	631.10	3,936.16
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	41,670.79	159,102.82	37,943.37	26,567.56	188,111.14

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - COST CENTER	ACCT #	0135	0140	0150	0160	0165	0175
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,233.65	6,629.65	883.35	3,738.63	128.49	1,298.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	862.47	14,648.02	7,085.10	433.00	5,269.88	2,930.00
TOTAL INSTRUCTIONAL SERVICES		2,096.12	21,277.67	7,968.45	4,171.63	5,398.37	4,228.87
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	8,067.07	618.50	0.00	7,545.08	450.00	512.00
MATERIALS & SUPPLIES	400-499	61,498.85	6,946.87	10,502.51	48,087.89	223.08	6,697.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	23,371.00	45.00	295.00	13,092.75	497.32	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		92,936.92	7,610.37	10,797.51	68,725.72	1,170.40	7,209.34
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	780.00	0.00	0.00	945.68	120.00	120.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	164.05	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		780.00	0.00	0.00	1,109.73	120.00	120.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
-----	-----	0135	0140	0150	0160	0165	0175
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,059.83	97.45	6,723.60	9,997.04	4,517.50	306.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	41,031.75	0.00	2,630.08	3,719.12	1,920.39	5,570.23
TOTAL OTHER EXPENDITURES		53,091.58	97.45	9,353.68	13,716.16	6,437.89	5,876.23
TOTAL EXPENDITURES	1000-9899	150,438.22	29,654.36	28,728.82	88,929.62	13,592.66	17,434.44
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	8,443.95	941.83	1,136.10	4,776.53	281.26	2,088.34
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	8,443.95	941.83	1,136.10	4,776.53	281.26	2,088.34
TOTAL EXPEND & OTHER FUND USES	(NET)	158,882.17	30,596.19	29,864.92	93,706.15	13,873.92	19,522.78

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-A-3

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,739.88	25.99	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,654.77	16,316.98	1,973.25	44,795.67	3,924.96	2,672.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	373.95	490.20	6,232.50	0.00	0.00	45.00
TOTAL INSTRUCTIONAL SERVICES		12,768.60	16,833.17	8,205.75	44,795.67	3,924.96	2,717.41
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	95,167.33	3,542.56	0.00	58,096.53	900.00	672.20
MATERIALS & SUPPLIES	400-499	100,830.02	62,356.43	2,507.33	94,452.30	4,433.07	6,043.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	32,501.81	8,663.40	12.50	27,045.31	45.00	1,090.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		228,499.16	74,562.39	2,519.83	179,594.14	5,378.07	7,805.28
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,911.28	41.85	0.00	4,944.06	240.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,977.32	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		3,911.28	41.85	0.00	6,921.38	240.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-C-3

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - COST CENTER	ACCT #	0180	0200	0205	0210	0215	0220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	63,383.52	14,919.30	300.13	31,642.30	3,620.99	1,109.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	163.00	555.06	3,863.56	7,300.88	9,788.30	2,314.49
TOTAL OTHER EXPENDITURES		63,546.52	15,474.36	4,163.69	38,943.18	13,409.29	3,423.50
TOTAL EXPENDITURES	1000-9899	329,778.71	110,064.05	15,559.72	271,864.20	22,952.32	14,002.89
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	6,491.54	21,463.02	2,331.13	8,114.05	194.55	5,985.55
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	6,491.54	21,463.02	2,331.13	8,114.05	194.55	5,985.55
TOTAL EXPEND & OTHER FUND USES	(NET)	336,270.25	131,527.07	17,890.85	279,978.25	23,146.87	19,988.44

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-A-4

FUND TYPES	ACCT #	6010	(Memo Only)
DESCRIPTION - COST CENTER			
-----	-----	-----	-----
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,029.87
MATERIALS & SUPPLIES	400-499	4,129.51	115,201.23
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	10,149.00	57,316.55
TOTAL INSTRUCTIONAL SERVICES		14,278.51	176,547.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	4,230.97	207,002.63
MATERIALS & SUPPLIES	400-499	11,739.55	647,285.09
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	7,568.60	164,909.39
TOTAL INSTRUCTIONAL SUPPORT SERVICES		23,539.12	1,019,197.11
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	12,082.87
MATERIALS & SUPPLIES	400-499	0.00	7,949.60
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	20,032.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-B-4

FUND TYPES	ACCT #	6010	(Memo Only)
DESCRIPTION - COST CENTER			
<hr style="border-top: 1px dashed black;"/>			
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	1,676.70	38,147.31
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		1,676.70	38,147.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-VIII-C-4

FUND TYPES	ACCT #	6010	(Memo Only)
DESCRIPTION - COST CENTER			
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	203,344.48
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	454.77	100,761.77
TOTAL OTHER EXPENDITURES		454.77	304,106.25
 TOTAL EXPENDITURES	 1000-9899	 39,949.10	 1,558,030.79
 OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	1,124.15	91,686.00
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	1,124.15	91,686.00
 TOTAL EXPEND & OTHER FUND USES	 (NET)	 41,073.25	 1,649,716.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1100	1200	1500	1700	1810	1840
-----	-----	-----	-----	-----	-----	-----	-----
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	2,541,042.50	14,682,612.82	13,714,697.05	539,675.35	252,268.92	9,865.09
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,541,042.50	14,682,612.82	13,714,697.05	539,675.35	252,268.92	9,865.09

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		1890	1900	2300	2400	2800	2900
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	6,096.47	346,774.96	1,981,795.67	2,703,551.97	407,820.24	1,762,490.37
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)	6,096.47	346,774.96	1,981,795.67	2,703,551.97	407,820.24	1,762,490.37

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3500	3600	3700	3800	4300	4400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	91,615.01	150,630.78	563,551.76	2,398,911.26	64,178.00	201,899.26
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)	91,615.01	150,630.78	563,551.76	2,398,911.26	64,178.00	201,899.26

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-4

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	4500	4501	4502	4503	4504	4505
-----	-----	-----	-----	-----	-----	-----	-----
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	175,806.99	60,181.32	141,465.85	254,818.68	27,316.78	21,923.78
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)	175,806.99	60,181.32	141,465.85	254,818.68	27,316.78	21,923.78

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-5

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	4506	4508	4509	4510	4600	4711
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	92,627.50	851,327.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	18,294.94	414,013.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	24,413.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	31,236.43
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	9,426.20
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	110,922.44	1,330,416.50
TOTAL EXPENDITURES	1000-9899	58,130.57	67,760.36	49,804.76	151,138.27	114,801.78	1,330,416.50
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)	58,130.57	67,760.36	49,804.76	151,138.27	114,801.78	1,330,416.50

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		4712	4800	8100	8110	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	203,808.88	42,040.88	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	101,416.79	8,183.21	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,584.48	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		311,810.15	50,224.09	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	311,810.15	50,224.09	228,240.68	322,497.00	4,333,756.90	2,276,490.18
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)	311,810.15	50,224.09	228,240.68	322,497.00	4,333,756.90	2,276,490.18

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8310	8320	8330	8410	8420
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	3,849,894.61	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,429,625.26	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	62,294.57	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	18,414.68	0.00	0.00	0.00	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		5,360,229.12	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	84,540.96	2,111,931.93	8,403.43	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	26,281.32	989,777.95	1,655.05	0.00	0.00
PURCHASED SERVICES	300-399	0.00	476,010.34	3,285,154.11	47,835.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,376.28	677,593.01	3,473.85	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	79,383.64	147,631.30	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	350.00	10,322.28	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	667,942.54	7,222,410.58	61,367.33	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, 2022

EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8230	8310	8320	8330	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	5,360,229.12	667,942.54	7,222,410.58	61,367.33	4,631,573.74	10,107.26
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)	5,360,229.12	667,942.54	7,222,410.58	61,367.33	4,631,573.74	10,107.26

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
-----	-----	8610	8620	8630	8640	8650	8680
-----	-----	-----	-----	-----	-----	-----	-----
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	109,669.73	780,228.10	647,170.19	742,579.18	135,643.94	5,154.93
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)	109,669.73	780,228.10	647,170.19	742,579.18	135,643.94	5,154.93

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-I-B-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8690	9100	9200	9221	9600	9700
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	500.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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 ADMINISTRATIVE SERVICES		500.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	119,808.40	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	119,808.40	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPAL	931-931	0.00	0.00	626,130.00	105,000.00	0.00	0.00
INTEREST	932-932	0.00	0.00	1,278,319.03	453,713.58	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	1,650.00	2,750.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	1,906,099.03	561,463.58	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, 2022

EXHIBIT A-III-I-C-9

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		8690	9100	9200	9221	9600	9700
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,376.17	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	3,376.17	0.00
TOTAL EXPENDITURES	1000-9899	500.00	119,808.40	1,906,099.03	561,463.58	3,376.17	0.00
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	3,315,275.79
	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	3,315,275.79
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	500.00	119,808.40	1,906,099.03	561,463.58	3,376.17	3,315,275.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	28,982,122.85
EMPLOYEE BENEFITS	200-299	10,772,907.60
PURCHASED SERVICES	300-399	602,394.80
MATERIALS & SUPPLIES	400-499	1,323,870.17
CAPITAL OUTLAY	500-599	8,150.00
OTHER OBJECTS	600-997	86,490.35
TOTAL INSTRUCTIONAL SERVICES		41,775,935.77
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	9,430,566.28
EMPLOYEE BENEFITS	200-299	3,512,997.33
PURCHASED SERVICES	300-399	171,085.67
MATERIALS & SUPPLIES	400-499	99,968.26
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	27,273.46
TOTAL INSTRUCTIONAL SUPPORT SERVICES		13,241,891.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	2,204,876.32
EMPLOYEE BENEFITS	200-299	1,017,714.32
PURCHASED SERVICES	300-399	3,808,999.45
MATERIALS & SUPPLIES	400-499	682,443.14
CAPITAL OUTLAY	500-599	227,014.94
OTHER OBJECTS	600-977	10,672.28
TOTAL OPERATION & MAINTENANCE		7,951,720.45

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	2,596,860.55
EMPLOYEE BENEFITS	200-299	1,768,391.00
PURCHASED SERVICES	300-399	141,149.92
MATERIALS & SUPPLIES	400-499	982,704.84
CAPITAL OUTLAY	500-599	48,175.00
OTHER OBJECTS	600-997	1,097.82
TOTAL AUXILIARY SERVICES		5,538,379.13
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	1,214,551.00
EMPLOYEE BENEFITS	200-299	381,177.99
PURCHASED SERVICES	300-399	611,479.03
MATERIALS & SUPPLIES	400-499	95,177.40
CAPITAL OUTLAY	500-599	11,046.52
OTHER OBJECTS	600-997	145,907.29
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,459,339.23
 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	119,808.40
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		119,808.40
 DEBT SERVICE	 8000-8999	
PRINCIPAL	931-931	731,130.00
INTEREST	932-932	1,732,032.61
OTHER OBJECTS	300-997	4,400.00
TOTAL DEBT SERVICE		2,467,562.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	1,189,804.34
EMPLOYEE BENEFITS	200-299	541,908.46
PURCHASED SERVICES	300-399	30,997.75
MATERIALS & SUPPLIES	400-499	31,236.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	12,802.37
TOTAL OTHER EXPENDITURES		1,806,749.35
TOTAL EXPENDITURES	1000-9899	75,361,385.94
OTHER FUND USES		
9910		
TRANSFERS OUT	920-929	3,315,275.79
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	3,315,275.79
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	78,676,661.73

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1750	1900	2300
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	10,867.45	1,580,848.82	574,983.93	6,909.15	25,639.44	981,976.79
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	10,867.45	1,580,848.82	574,983.93	6,909.15	25,639.44	981,976.79

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2400	GOVERNMENTAL - SPECIAL REVENUE			3600	3700
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	18,003.75	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,478.74	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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	21,482.49	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	858,520.20	3,697.54	830,117.99	4,932.40	9,403.73	31,257.91
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)	858,520.20	3,697.54	830,117.99	4,932.40	9,403.73	31,257.91

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4300	4400	4500	4501	4502
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,504.00	0.00	0.00	5,994.68	0.00	0.00
MATERIALS & SUPPLIES	400-499	80,884.52	0.00	0.00	173,133.81	0.00	0.00
CAPITAL OUTLAY	500-599	41,496.47	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,523.25	0.00	0.00	1,641.95	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		127,408.24	0.00	0.00	180,770.44	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	15,061.60	0.00	0.00	251,984.49	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,758.17	0.00	0.00	104,784.71	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,377.00	0.00	0.00	70,536.27	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		49,196.77	0.00	0.00	427,305.47	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	512.00	0.00	0.00	105,611.47	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,553.96	0.00	0.00	27,330.56	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,065.96	0.00	0.00	132,942.03	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, 2022

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	3800	GOVERNMENTAL - SPECIAL REVENUE			4500	4501	4502
-----	-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	8,780.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,719.86	0.00	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	10,499.86	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	178,670.97	25,787.23	26,293.30	788,947.94	2,042.55	1,523.90	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	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	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	178,670.97	25,787.23	26,293.30	788,947.94	2,042.55	1,523.90	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508	4509	4510	4600
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	207,814.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	40,359.45
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	11,290.36
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	259,464.14
TOTAL EXPENDITURES	1000-9899	2,592.10	561.74	1,666.31	1,939.20	55.50	381,603.35
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)	2,592.10	561.74	1,666.31	1,939.20	55.50	381,603.35

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4712	GOVERNMENTAL - SPECIAL REVENUE				8210	8220
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	18,258.57	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	5,866.43	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	3,690.23	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,400.00	37.27	0.00	0.00	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		25,525.00	3,727.50	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	25,525.00	3,727.50	313,680.60	2,360,704.15	2,306,741.02	1,967,836.72	
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)	25,525.00	3,727.50	313,680.60	2,360,704.15	2,306,741.02	1,967,836.72	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
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	72,876.04	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	85,484.07	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	10,707.67	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		169,067.78	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	10,320.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	793.59	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,546.74	4,313.59	75,910.21	39,709.28	564.00
MATERIALS & SUPPLIES	400-499	0.00	28,924.00	0.00	142,328.18	30,251.31	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	27,515.00	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	38,470.74	4,313.59	256,866.98	69,960.59	564.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	169,067.78	38,470.74	4,313.59	256,866.98	69,960.59	564.00
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)	169,067.78	38,470.74	4,313.59	256,866.98	69,960.59	564.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8410	GOVERNMENTAL - SPECIAL REVENUE				8690	9100
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	11.48	7,389,151.51	153,809.35	24,315.45	331,686.26	503,066.31	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	11.48	7,389,151.51	153,809.35	24,315.45	331,686.26	503,066.31	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-A-8

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - PROGRAM	ACCT #	9600	9700	9900	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,108,652.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,094,669.83
PURCHASED SERVICES	300-399	0.00	0.00	0.00	196,638.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,699,200.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	47,509.47
OTHER OBJECTS	600-997	0.00	0.00	0.00	42,254.75
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	7,188,925.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,799,807.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	573,986.74
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,000,547.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,864,061.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	10,468.92
OTHER OBJECTS	600-997	0.00	0.00	0.00	255,219.89
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	5,504,091.71
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	10,320.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	793.59
PURCHASED SERVICES	300-399	0.00	0.00	0.00	241,323.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	230,388.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	27,515.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	510,340.05

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-B-8

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - PROGRAM	ACCT #	9600	9700	9900	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,011,001.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,312,063.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	355,097.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,440,527.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	8,352.97
OTHER OBJECTS	600-997	0.00	0.00	0.00	432,259.08
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	7,559,301.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	220,277.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	68,729.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	13,311.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,262.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	355,332.72
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	663,914.22
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	454,092.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	48,974.05
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	503,066.31
DEBT SERVICE	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-II-C-8

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	GOVERNMENTAL - SPECIAL REVENUE	
-----	-----	-----	-----	9900	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	252,856.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	51,424.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,690.23
MATERIALS & SUPPLIES	400-499	317,839.87	0.00	0.00	330,567.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	12,609.85	0.00	0.00	12,609.85
TOTAL OTHER EXPENDITURES		330,449.72	0.00	0.00	651,148.71
TOTAL EXPENDITURES	1000-9899	330,449.72	0.00	0.00	22,580,788.19
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	646,804.55	0.00	646,804.55
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	646,804.55	0.00	646,804.55
TOTAL EXPEND, OTHER FUND USES	(NET)	330,449.72	646,804.55	0.00	23,227,592.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-III-A-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9200 -----	9221 -----	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, 2022

EXHIBIT A-III-III-B-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICE			
DESCRIPTION - PROGRAM	ACCT #	9200	9221	(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	693,072.20	0.54	693,072.74
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		693,072.20	0.54	693,072.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9200 -----	9221 -----	GOVERNMENTAL - DEBT SERVICE (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	693,072.20	0.54	693,072.74
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	693,072.20	0.54	693,072.74

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	8330	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	33,234.00	6,000.00	0.00	0.00	39,234.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		33,234.00	6,000.00	0.00	0.00	39,234.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-IV-B-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - PROGRAM	ACCT #	8320	8330	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	173,410.75	0.00	173,410.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	3,728,973.79	0.00	3,728,973.79
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	3,902,384.54	0.00	3,902,384.54
DEBT SERVICE	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	713,870.00	713,870.00
INTEREST	932-932	0.00	0.00	0.00	10,405.98	10,405.98
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	724,275.98	724,275.98

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	8330	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	33,234.00	6,000.00	3,902,384.54	724,275.98	4,665,894.52
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	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
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	33,234.00	6,000.00	3,902,384.54	724,275.98	4,665,894.52

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2022

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, 2022

EXHIBIT A-III-VI-A-

1

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

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		1100	1200	1500	2200	2300	2400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	15,733.56	48,845.72	30,901.06	278.01	4,137.33	13,272.11
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 EXPENDITURES, OTHER FUND USES	(NET)	15,733.56	48,845.72	30,901.06	278.01	4,137.33	13,272.11

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		2800	2900	3600	3700	3800	4400
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	14,067.37	560.48	116.00	4,764.49	25,790.74	19,224.61
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)	14,067.37	560.48	116.00	4,764.49	25,790.74	19,224.61

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-A-3

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	4500	4711	8100	8210	8220	8230
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	54,283.83	0.00	886.36	0.00	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	35.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		54,283.83	0.00	921.36	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	13,935.02	0.00	0.00	184,990.98	3,840.16	5.50
MATERIALS & SUPPLIES	400-499	248,133.34	0.00	0.00	370,805.74	1,371.31	6,836.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	46,196.03	0.00	0.00	104,516.16	885.00	740.60
TOTAL INSTRUCTIONAL SUPPORT SERVICES		308,264.39	0.00	0.00	660,312.88	6,096.47	7,582.31
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,297.96	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,949.60	0.00	0.00	0.00	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		11,247.56	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, 2022

EXHIBIT A-III-VIII-C-3

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST						
DESCRIPTION - PROGRAM	ACCT #	4500	4711	8100	8210	8220	8230
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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	513.00	1,078.31	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	580.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		513.00	1,658.31	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	377,329.55	1,658.31	921.36	660,312.88	6,096.47	7,582.31
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	377,329.55	1,658.31	921.36	660,312.88	6,096.47	7,582.31

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-A-4

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8330	8410	9540	9600
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	3,200.00	3,751.28	1,833.63	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	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		3,200.00	3,751.28	1,833.63	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, 2022

EXHIBIT A-III-VIII-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8310	FIDUCIARY - EXPENDABLE TRUST				9540	9600
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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	201,753.17	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,674.77	96,507.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	3,674.77	298,260.17	
TOTAL EXPENDITURES	1000-9899	3,200.00	3,751.28	1,833.63	15,718.58	3,674.77	298,260.17	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	3,200.00	3,751.28	1,833.63	15,718.58	3,674.77	298,260.17	

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-A-5

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
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REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,029.87
MATERIALS & SUPPLIES	400-499	0.00	115,201.23
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	57,316.55
TOTAL INSTRUCTIONAL SERVICES		0.00	176,547.65
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	207,002.63
MATERIALS & SUPPLIES	400-499	0.00	647,285.09
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	164,909.39
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,019,197.11
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	12,082.87
MATERIALS & SUPPLIES	400-499	0.00	7,949.60
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	20,032.47

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-B-5

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
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AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	38,147.31
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	38,147.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

CALHOUN COUNTY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-III-VIII-C-5

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)

OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	203,344.48
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	100,761.77
TOTAL OTHER EXPENDITURES		0.00	304,106.25
TOTAL EXPENDITURES	1000-9899	0.00	1,558,030.79
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	91,686.00	91,686.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00 91,686.00	0.00 91,686.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	91,686.00	1,649,716.79