

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

**REVENUES:**

1000-2999: State Sources \$120,994,785.00

6000-7999: Local Sources \$35,764,780.00

**TOTAL REVENUES: \$156,759,565.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$84,687,018.41

200-299: Employee Benefits \$32,600,527.57

400-499: Materials & Supplies \$1,035,733.65

**Total Instructional Services \$118,323,279.63**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$18,408,329.48

200-299: Employee Benefits \$6,666,112.39

**Total Instructional Support Services \$25,074,441.87**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$5,494,307.28

200-299: Employee Benefits \$2,783,407.45

**Total Operations & Maintenance Services \$8,277,714.73**

**6000-6999: General Administrative Services**

001-199: Personal Services \$1,742,195.68

200-299: Employee Benefits \$627,344.32

**Total General Administrative Services \$2,369,540.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$746,484.41

200-299: Employee Benefits \$290,001.85

**Total Other Expenditures \$1,036,486.26**

**TOTAL EXPENDITURES: \$155,081,462.49**

**OTHER FINANCING USES:**

920-929: Transfers Out \$1,678,102.51

**TOTAL OTHER FINANCING USES: \$1,678,102.51**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$156,759,565.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources	\$922,745.00
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**TOTAL REVENUES:**

**\$922,745.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$669,029.95
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200-299: Employee Benefits	\$253,715.05
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Total Instructional Support Services	\$922,745.00
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**TOTAL EXPENDITURES:**

**\$922,745.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$922,745.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources \$27,146.00

**TOTAL REVENUES:**

**\$27,146.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$20,657.40

200-299: Employee Benefits \$6,111.89

300-399: Purchased Services \$376.71

**Total General Administrative Services \$27,146.00**

**TOTAL EXPENDITURES:**

**\$27,146.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$27,146.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

**REVENUES:**

1000-2999: State Sources \$174,061.00

**TOTAL REVENUES:**

**\$174,061.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$111,615.32

500-599: Capital Outlay \$59,051.84

**Total Instructional Services**

**\$170,667.16**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$3,393.84

**Total Auxiliary Services**

**\$3,393.84**

**TOTAL EXPENDITURES:**

**\$174,061.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$174,061.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

**REVENUES:**

1000-2999: State Sources \$1,169,435.00

**TOTAL REVENUES:**

**\$1,169,435.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$854,802.78

200-299: Employee Benefits \$314,632.22

**Total Instructional Support Services \$1,169,435.00**

**TOTAL EXPENDITURES:**

**\$1,169,435.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,169,435.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

**REVENUES:**

1000-2999: State Sources \$62,711.00

**TOTAL REVENUES:**

**\$62,711.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$30,654.26

200-299: Employee Benefits \$18,492.15

300-399: Purchased Services \$9,409.00

400-499: Materials & Supplies \$2,865.80

**Total Instructional Services**

**\$61,421.21**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$801.27

400-499: Materials & Supplies \$384.03

**Total Instructional Support Services**

**\$1,185.30**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$97.04

200-299: Employee Benefits \$7.45

**Total Auxiliary Services**

**\$104.49**

**TOTAL EXPENDITURES:**

**\$62,711.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$62,711.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$46,234.00
<b>TOTAL REVENUES:</b>	<b>\$46,234.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$1,867.99
400-499: Materials & Supplies	\$30,950.26
600-899: Other Objects	\$1,635.00
<b>Total Instructional Services</b>	<b>\$34,453.25</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$4,580.75
400-499: Materials & Supplies	\$7,200.00
<b>Total Instructional Support Services</b>	<b>\$11,780.75</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$46,234.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$46,234.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1277-0**

**REVENUES:**

1000-2999: State Sources \$50,400.00

**TOTAL REVENUES:**

**\$50,400.00**

**EXPENDITURES:**

9000-9899: Other Expenditures

300-399: Purchased Services \$50,400.00

Total Other Expenditures

**\$50,400.00**

**TOTAL EXPENDITURES:**

**\$50,400.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$50,400.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**



**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1283-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$20,000.00
<b>TOTAL REVENUES:</b>	<b>\$20,000.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$2,000.00
400-499: Materials & Supplies	\$5,531.91
<b>Total Instructional Services</b>	<b>\$7,531.91</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$1,586.00
200-299: Employee Benefits	\$122.15
300-399: Purchased Services	\$5,501.19
600-899: Other Objects	\$5,258.75
<b>Total Instructional Support Services</b>	<b>\$12,468.09</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$20,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$20,000.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
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**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1285-0

**REVENUES:**

1000-2999: State Sources \$108,512.68

**TOTAL REVENUES:**

**\$108,512.68**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$39,274.68

**Total Instructional Services**

**\$39,274.68**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$17,140.44

200-299: Employee Benefits \$3,234.56

400-499: Materials & Supplies \$40,613.00

600-899: Other Objects \$8,250.00

**Total Instructional Support Services**

**\$69,238.00**

**TOTAL EXPENDITURES:**

**\$108,512.68**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$108,512.68**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

**REVENUES:**

1000-2999: State Sources \$9,074,204.00

**TOTAL REVENUES:**

**\$9,074,204.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$4,505,613.69

200-299: Employee Benefits \$2,550,766.72

300-399: Purchased Services \$399,621.47

400-499: Materials & Supplies \$1,618,202.12

**Total Auxiliary Services**

**\$9,074,204.00**

**TOTAL EXPENDITURES:**

**\$9,074,204.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$9,074,204.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1410-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$640,868.00
<b>TOTAL REVENUES:</b>	<b>\$640,868.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$229,249.82
200-299: Employee Benefits	\$49,227.91
300-399: Purchased Services	\$119.03
400-499: Materials & Supplies	\$16,643.07
<b>Total Instructional Services</b>	<b>\$295,239.83</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$193,061.44
200-299: Employee Benefits	\$71,800.42
300-399: Purchased Services	\$63,147.91
400-499: Materials & Supplies	\$13,275.41
600-899: Other Objects	\$4,342.99
<b>Total Instructional Support Services</b>	<b>\$345,628.17</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$640,868.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$640,868.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

**REVENUES:**

1000-2999: State Sources \$67,764.00

**TOTAL REVENUES:**

**\$67,764.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$49,430.18

200-299: Employee Benefits \$18,333.82

**Total Other Expenditures**

**\$67,764.00**

**TOTAL EXPENDITURES:**

**\$67,764.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$67,764.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1660-0

**REVENUES:**

1000-2999: State Sources \$15,000.00

**TOTAL REVENUES:**

**\$15,000.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$11,428.57

200-299: Employee Benefits \$3,571.43

**Total Other Expenditures**

**\$15,000.00**

**TOTAL EXPENDITURES:**

**\$15,000.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$15,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

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**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1715-0**

<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$2,500,000.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$2,500,000.00</b>

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources \$1,300,200.00

**TOTAL REVENUES:**

**\$1,300,200.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$662,419.07

200-299: Employee Benefits \$274,781.24

**Total Other Expenditures**

**\$937,200.31**

**TOTAL EXPENDITURES:**

**\$937,200.31**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$937,200.31**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$362,999.69**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$362,999.69**



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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

**REVENUES:**

1000-2999: State Sources \$162,746.66

**TOTAL REVENUES:**

**\$162,746.66**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$72,497.69

200-299: Employee Benefits \$27,502.31

400-499: Materials & Supplies \$160,000.00

**Total Instructional Services**

**\$260,000.00**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$2,300.52

200-299: Employee Benefits \$446.24

**Total Instructional Support Services**

**\$2,746.76**

**TOTAL EXPENDITURES:**

**\$262,746.76**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$262,746.76**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$100,000.10)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$100,000.10**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

**REVENUES:**

1000-2999: State Sources \$289,845.73

**TOTAL REVENUES:**

**\$289,845.73**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$182,818.45

200-299: Employee Benefits \$38,907.45

**Total Instructional Services**

**\$221,725.90**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$75,000.00

200-299: Employee Benefits \$14,548.72

**Total Instructional Support Services**

**\$89,548.72**

**TOTAL EXPENDITURES:**

**\$311,274.62**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$21,428.89

**TOTAL OTHER FINANCING SOURCES:**

**\$21,428.89**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$289,845.73**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

**REVENUES:**

<b>1000-2999: State Sources</b>	\$80,500.00
<b>6000-7999: Local Sources</b>	\$49,994,929.46
<b>8000-8999: Other Sources</b>	\$3,945,228.64

**TOTAL REVENUES:**

**\$54,020,658.10**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$446,109.50
200-299: Employee Benefits	\$114,089.26
300-399: Purchased Services	\$913,086.53
400-499: Materials & Supplies	\$1,800,304.78
600-899: Other Objects	\$5,024.00

**Total Instructional Services**

**\$3,278,614.07**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$942,542.43
200-299: Employee Benefits	\$167,224.20
300-399: Purchased Services	\$413,921.74
400-499: Materials & Supplies	\$101,439.66
600-899: Other Objects	\$78,624.20

**Total Instructional Support Services**

**\$1,703,752.23**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services	\$63,889.08
200-299: Employee Benefits	\$30,992.79
300-399: Purchased Services	\$1,998,588.69
400-499: Materials & Supplies	\$2,253.08

**Total Operations & Maintenance Services**

**\$2,095,723.64**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$156,385.61
200-299: Employee Benefits	\$24,813.71
300-399: Purchased Services	\$57,128.26
400-499: Materials & Supplies	\$123.14

**Total Auxiliary Services**

**\$238,450.72**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$242,489.73
200-299: Employee Benefits	\$73,416.47
300-399: Purchased Services	\$1,817,255.39
400-499: Materials & Supplies	\$765,096.43
500-599: Capital Outlay	\$66,108.12
600-899: Other Objects	\$23,742.46

**Total General Administrative Services**

**\$2,988,108.60**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

<b>8000-8999: Debt Service</b>	
300-399: Purchased Services	\$2,079,288.12
<b>Total Debt Service</b>	<b>\$2,079,288.12</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$9,628.36
200-299: Employee Benefits	\$4,151.18
300-399: Purchased Services	\$5,442.00
400-499: Materials & Supplies	\$23,039.73
600-899: Other Objects	\$21,314.90
<b>Total Other Expenditures</b>	<b>\$63,576.17</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,447,513.55</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$1,834,069.78
<b>9200-9299: Transfers In</b>	\$7,935,926.22
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$9,769,996.00</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$9,647,268.91
920-929: Transfers Out	\$36,661,473.16
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$46,308,742.07</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$48,986,259.62</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$5,034,398.48</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$6,186,327.82</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$11,220,726.30</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$35,195,512.85

**TOTAL REVENUES:**

**\$35,195,512.85**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$7,235,456.50

200-299: Employee Benefits \$2,685,676.38

**Total Instructional Services**

**\$9,921,132.88**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$8,472,889.52

200-299: Employee Benefits \$3,513,876.29

**Total Instructional Support Services**

**\$11,986,765.81**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$1,601,033.63

200-299: Employee Benefits \$972,879.60

**Total Operations & Maintenance Services**

**\$2,573,913.23**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,314,976.13

200-299: Employee Benefits \$638,643.37

300-399: Purchased Services \$388.70

**Total Auxiliary Services**

**\$1,954,008.20**

**6000-6999: General Administrative Services**

001-199: Personal Services \$1,198,853.76

200-299: Employee Benefits \$392,920.63

**Total General Administrative Services**

**\$1,591,774.39**

**9000-9899: Other Expenditures**

001-199: Personal Services \$22,548.68

200-299: Employee Benefits \$5,859.00

**Total Other Expenditures**

**\$28,407.68**

**TOTAL EXPENDITURES:**

**\$28,056,002.19**

**OTHER FINANCING USES:**

920-929: Transfers Out \$7,000,000.00

**TOTAL OTHER FINANCING USES:**

**\$7,000,000.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$35,056,002.19**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$139,510.66**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$27,678,888.64**

**ENDING FUND BALANCE - SEPT. 30:**

**\$27,818,399.30**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6850-0**

**REVENUES:**

6000-7999: Local Sources	\$10,568.60
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**TOTAL REVENUES:**

**\$10,568.60**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$10,568.60**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$10,568.60**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6922-0**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

600-899: Other Objects

\$37,040.00

**Total Other Expenditures**

**\$37,040.00**

**TOTAL EXPENDITURES:**

**\$37,040.00**

**OTHER FINANCING SOURCES:**

**9200-9299: Transfers In**

\$74,569.20

**TOTAL OTHER FINANCING SOURCES:**

**\$74,569.20**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**(\$37,529.20)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND**

**OTHER FUND USES:**

**\$37,529.20**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$41,982.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$79,511.20**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6930-0

**REVENUES:**

6000-7999: Local Sources \$2,379.00

**TOTAL REVENUES:**

**\$2,379.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$25,919.00

400-499: Materials & Supplies \$1,292,274.55

**Total Instructional Services**

**\$1,318,193.55**

**TOTAL EXPENDITURES:**

**\$1,318,193.55**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$1,634,848.66

**TOTAL OTHER FINANCING SOURCES:**

**\$1,634,848.66**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**(\$316,655.11)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$319,034.11**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$31,074.36**

**ENDING FUND BALANCE - SEPT. 30:**

**\$350,108.47**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6940-0**

**REVENUES:**

6000-7999: Local Sources	\$1,702.35
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<b>TOTAL REVENUES:</b>	<b>\$1,702.35</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$1,702.35
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$1,702.35
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6970-0**

**REVENUES:**

1000-2999: State Sources	\$30,000.00
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<b>TOTAL REVENUES:</b>	<b>\$30,000.00</b>
------------------------	--------------------

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$30,000.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$30,000.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6991-0**

**REVENUES:**

6000-7999: Local Sources \$1,669,654.17

**TOTAL REVENUES:**

**\$1,669,654.17**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$11,425.00

200-299: Employee Benefits \$875.89

400-499: Materials & Supplies \$2,204.60

**Total Instructional Services**

**\$14,505.49**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$104.00

200-299: Employee Benefits \$8.01

**Total Instructional Support Services**

**\$112.01**

**3000-3999: Operations & Maintenance Services**

600-899: Other Objects \$8,374.14

**Total Operations & Maintenance Services**

**\$8,374.14**

**9000-9899: Other Expenditures**

001-199: Personal Services \$161,659.12

200-299: Employee Benefits \$49,175.98

300-399: Purchased Services \$1,214,928.69

400-499: Materials & Supplies \$104,816.02

600-899: Other Objects \$33,254.30

**Total Other Expenditures**

**\$1,563,834.11**

**TOTAL EXPENDITURES:**

**\$1,586,825.75**

**OTHER FINANCING USES:**

920-929: Transfers Out \$100,000.00

**TOTAL OTHER FINANCING USES:**

**\$100,000.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,686,825.75**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$17,171.58)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$1,288,646.71**

**ENDING FUND BALANCE - SEPT. 30:**

**\$1,271,475.13**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8995-0**

**REVENUES:**

8000-8999: Other Sources	\$228,137.07
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**TOTAL REVENUES:**

**\$228,137.07**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$228,137.07**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$233,110.16**

**ENDING FUND BALANCE - SEPT. 30:**

**\$461,247.23**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8996-0**

**REVENUES:**

8000-8999: Other Sources	\$36,882.76
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**TOTAL REVENUES:**

**\$36,882.76**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$36,882.76**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$32,097.22**

**ENDING FUND BALANCE - SEPT. 30:**

**\$68,979.98**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

**REVENUES:**

8000-8999: Other Sources	\$198.47
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<b>TOTAL REVENUES:</b>	<b>\$198.47</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$198.47
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BEGINNING FUND BALANCE - OCT. 1:	\$40,025.28
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ENDING FUND BALANCE - SEPT. 30:	\$40,223.75
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

2227-0

**REVENUES:**

1000-2999: State Sources \$1,074,370.23

**TOTAL REVENUES:**

**\$1,074,370.23**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$19,360.00

400-499: Materials & Supplies \$904,339.85

500-599: Capital Outlay \$150,670.38

**Total Instructional Services \$1,074,370.23**

**TOTAL EXPENDITURES:**

**\$1,074,370.23**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,074,370.23**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

2228-0

**REVENUES:**

1000-2999: State Sources \$295,803.68

**TOTAL REVENUES:**

**\$295,803.68**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$55,155.00

400-499: Materials & Supplies \$98,764.54

500-599: Capital Outlay \$141,884.14

**Total Instructional Services \$295,803.68**

**TOTAL EXPENDITURES:**

**\$295,803.68**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$295,803.68**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

**REVENUES:**

3000-5999: Federal Sources \$6,876,960.23

**TOTAL REVENUES: \$6,876,960.23**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,260,709.88

200-299: Employee Benefits \$1,526,504.46

300-399: Purchased Services \$324,642.34

400-499: Materials & Supplies \$144,065.94

**Total Instructional Services \$5,255,922.62**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$562,563.39

200-299: Employee Benefits \$200,143.78

300-399: Purchased Services \$3,466.98

400-499: Materials & Supplies \$30,931.35

600-899: Other Objects \$6,164.96

**Total Instructional Support Services \$803,270.46**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$3,843.00

**Total Operations & Maintenance Services \$3,843.00**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$9,076.00

200-299: Employee Benefits \$1,632.80

300-399: Purchased Services \$148.20

500-599: Capital Outlay \$198,666.00

**Total Auxiliary Services \$209,523.00**

**6000-6999: General Administrative Services**

001-199: Personal Services \$166,420.80

200-299: Employee Benefits \$61,577.96

**Total General Administrative Services \$227,998.76**

**9000-9899: Other Expenditures**

001-199: Personal Services \$269,804.65

200-299: Employee Benefits \$106,597.74

**Total Other Expenditures \$376,402.39**

**TOTAL EXPENDITURES: \$6,876,960.23**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$6,876,960.23**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3220-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$130,961.00
<b>TOTAL REVENUES:</b>	<b>\$130,961.00</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$89,244.45
200-299: Employee Benefits	\$38,075.21
<b>Total Other Expenditures</b>	<b>\$127,319.66</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$127,319.66</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$3,641.34
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$3,641.34</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$130,961.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3280-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$198,664.55
<b>TOTAL REVENUES:</b>	<b>\$198,664.55</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
300-399: Purchased Services	\$2,520.00
400-499: Materials & Supplies	\$18,085.02
<b>Total Instructional Services</b>	<b>\$20,605.02</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$118,799.21
200-299: Employee Benefits	\$36,604.63
300-399: Purchased Services	\$13,989.65
400-499: Materials & Supplies	\$1,045.05
<b>Total Instructional Support Services</b>	<b>\$170,438.54</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$191,043.56</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$7,620.99
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$7,620.99</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$198,664.55</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

**REVENUES:**

3000-5999: Federal Sources \$329,758.00

**TOTAL REVENUES:**

**\$329,758.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$28,395.67

200-299: Employee Benefits \$2,186.12

300-399: Purchased Services \$71,775.34

400-499: Materials & Supplies \$144,365.89

**Total Instructional Services**

**\$246,723.02**

**2000-2999: Instructional Support Services**

200-299: Employee Benefits \$120.00

300-399: Purchased Services \$54,597.70

600-899: Other Objects \$8,496.25

**Total Instructional Support Services**

**\$63,213.95**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$616.63

200-299: Employee Benefits \$94.24

300-399: Purchased Services \$8,919.30

**Total Auxiliary Services**

**\$9,630.17**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$8,365.53

400-499: Materials & Supplies \$130.33

600-899: Other Objects \$1,695.00

**Total General Administrative Services**

**\$10,190.86**

**TOTAL EXPENDITURES:**

**\$329,758.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$329,758.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

**REVENUES:**

3000-5999: Federal Sources	\$20,721.10
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**TOTAL REVENUES:**

**\$20,721.10**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services	\$20,721.10
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**Total Instructional Services**

**\$20,721.10**

**TOTAL EXPENDITURES:**

**\$20,721.10**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$20,721.10**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3831-0

**REVENUES:**

3000-5999: Federal Sources

\$72,724.67

**TOTAL REVENUES:**

**\$72,724.67**

**EXPENDITURES:**

2000-2999: Instructional Support Services

001-199: Personal Services

\$54,637.00

200-299: Employee Benefits

\$4,207.07

300-399: Purchased Services

\$5,132.03

400-499: Materials & Supplies

\$8,748.57

**Total Instructional Support Services**

**\$72,724.67**

**TOTAL EXPENDITURES:**

**\$72,724.67**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$72,724.67**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

**REVENUES:**

**3000-5999: Federal Sources** \$5,166,382.55

**TOTAL REVENUES:**

**\$5,166,382.55**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,155,764.23

200-299: Employee Benefits \$317,529.25

300-399: Purchased Services \$139,126.47

400-499: Materials & Supplies \$624,522.98

600-899: Other Objects \$7,561.11

**Total Instructional Services**

**\$2,244,504.04**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$219,521.46

200-299: Employee Benefits \$29,766.87

300-399: Purchased Services \$205,903.91

400-499: Materials & Supplies \$126,683.34

600-899: Other Objects \$42,535.00

**Total Instructional Support Services**

**\$624,410.58**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$92,322.84

**Total Operations & Maintenance Services**

**\$92,322.84**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$16,275.00

200-299: Employee Benefits \$2,608.22

300-399: Purchased Services \$12,921.43

**Total Auxiliary Services**

**\$31,804.65**

**6000-6999: General Administrative Services**

001-199: Personal Services \$184,665.63

200-299: Employee Benefits \$63,743.48

300-399: Purchased Services \$34,007.75

400-499: Materials & Supplies \$6,727.39

600-899: Other Objects \$1,089.00

**Total General Administrative Services**

**\$290,233.25**

**9000-9899: Other Expenditures**

001-199: Personal Services \$1,096,162.11

200-299: Employee Benefits \$481,343.02

300-399: Purchased Services \$112,970.18

400-499: Materials & Supplies \$48,181.73

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

600-899: Other Objects

\$800.00

**Total Other Expenditures**

**\$1,739,457.04**

**TOTAL EXPENDITURES:**

**\$5,022,732.40**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)

\$143,650.15

**TOTAL OTHER FINANCING USES:**

**\$143,650.15**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$5,166,382.55**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

**REVENUES:**

3000-5999: Federal Sources \$421,739.96

**TOTAL REVENUES:**

**\$421,739.96**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$21,118.96

400-499: Materials & Supplies \$325,152.88

**Total Instructional Services**

**\$346,271.84**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$28,100.45

400-499: Materials & Supplies \$31,148.72

600-899: Other Objects \$4,537.00

**Total Instructional Support Services**

**\$63,786.17**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$9,543.45

400-499: Materials & Supplies \$1,362.50

600-899: Other Objects \$776.00

**Total Other Expenditures**

**\$11,681.95**

**TOTAL EXPENDITURES:**

**\$421,739.96**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$421,739.96**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND**

**OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

**REVENUES:**

3000-5999: Federal Sources \$96,508.78

**TOTAL REVENUES:**

**\$96,508.78**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$15,506.60

200-299: Employee Benefits \$2,872.68

300-399: Purchased Services \$4,380.00

400-499: Materials & Supplies \$10,454.62

**Total Instructional Services**

**\$33,213.90**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$46,737.00

200-299: Employee Benefits \$16,557.88

**Total Instructional Support Services**

**\$63,294.88**

**TOTAL EXPENDITURES:**

**\$96,508.78**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$96,508.78**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4120-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$44,226.00
<b>TOTAL REVENUES:</b>	<b>\$44,226.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$30,674.63
200-299: Employee Benefits	\$12,321.64
<b>Total Instructional Services</b>	<b>\$42,996.27</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$42,996.27</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,229.73
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,229.73</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$44,226.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

**REVENUES:**

3000-5999: Federal Sources \$811,462.78

**TOTAL REVENUES:**

**\$811,462.78**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$382,209.57

200-299: Employee Benefits \$157,579.55

**Total Instructional Services**

**\$539,789.12**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$68,989.33

200-299: Employee Benefits \$12,169.20

300-399: Purchased Services \$86,212.33

400-499: Materials & Supplies \$29,597.08

600-899: Other Objects \$47,086.50

**Total Instructional Support Services**

**\$244,054.44**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$4,381.78

400-499: Materials & Supplies \$211.89

600-899: Other Objects \$463.00

**Total Other Expenditures**

**\$5,056.67**

**TOTAL EXPENDITURES:**

**\$788,900.23**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$22,562.55

**TOTAL OTHER FINANCING USES:**

**\$22,562.55**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$811,462.78**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4150-0

**REVENUES:**

3000-5999: Federal Sources \$190,336.64

**TOTAL REVENUES:**

**\$190,336.64**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$71,157.83

200-299: Employee Benefits \$31,589.91

400-499: Materials & Supplies \$40,688.72

**Total Instructional Services**

**\$143,436.46**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$7,659.84

200-299: Employee Benefits \$589.65

300-399: Purchased Services \$9,202.48

400-499: Materials & Supplies \$19,601.12

600-899: Other Objects \$6,115.00

**Total Instructional Support Services**

**\$43,168.09**

**TOTAL EXPENDITURES:**

**\$186,604.55**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$3,732.09

**TOTAL OTHER FINANCING USES:**

**\$3,732.09**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$190,336.64**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

**REVENUES:**

3000-5999: Federal Sources \$881,515.73

**TOTAL REVENUES:**

**\$881,515.73**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$12,292.54

600-899: Other Objects \$4,885.71

**Total Instructional Support Services**

**\$17,178.25**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$14,859.40

**Total Auxiliary Services**

**\$14,859.40**

**9000-9899: Other Expenditures**

001-199: Personal Services \$36,550.60

200-299: Employee Benefits \$6,409.64

300-399: Purchased Services \$716,265.45

400-499: Materials & Supplies \$57,410.32

500-599: Capital Outlay \$8,641.50

**Total Other Expenditures**

**\$825,277.51**

**TOTAL EXPENDITURES:**

**\$857,315.16**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$24,200.57

**TOTAL OTHER FINANCING USES:**

**\$24,200.57**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$881,515.73**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

**REVENUES:**

3000-5999: Federal Sources \$28,000.00

**TOTAL REVENUES: \$28,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$15,898.05

**Total Instructional Services \$15,898.05**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$8,337.99

200-299: Employee Benefits \$2,985.43

**Total Instructional Support Services \$11,323.42**

**TOTAL EXPENDITURES: \$27,221.47**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$778.53

**TOTAL OTHER FINANCING USES: \$778.53**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$28,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

**REVENUES:**

3000-5999: Federal Sources	\$8,476,686.19
6000-7999: Local Sources	\$3,434,826.64
8000-8999: Other Sources	\$261,280.78

**TOTAL REVENUES:**

**\$12,172,793.61**

**EXPENDITURES:**

<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$396,587.38
400-499: Materials & Supplies	\$92,936.55
500-599: Capital Outlay	\$21,754.95
<b>Total Operations &amp; Maintenance Services</b>	<b>\$511,278.88</b>

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$4,317,920.52
200-299: Employee Benefits	\$2,923,970.15
300-399: Purchased Services	\$65,826.94
400-499: Materials & Supplies	\$7,267,178.24
500-599: Capital Outlay	\$737,457.05
600-899: Other Objects	\$3,537.37

**Total Auxiliary Services**

**\$15,315,890.27**

**TOTAL EXPENDITURES:**

**\$15,827,169.15**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In	\$4,037,982.60
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**TOTAL OTHER FINANCING SOURCES:**

**\$4,037,982.60**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,380,322.82
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**TOTAL OTHER FINANCING USES:**

**\$1,380,322.82**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$13,169,509.37**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$996,715.76)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$4,832,435.25**

**ENDING FUND BALANCE - SEPT. 30:**

**\$3,835,719.49**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5330-0

**REVENUES:**

3000-5999: Federal Sources	\$10,600.00
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**TOTAL REVENUES:**

**\$10,600.00**

**EXPENDITURES:**

9000-9899: Other Expenditures	
300-399: Purchased Services	\$10,600.00

Total Other Expenditures	\$10,600.00
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**TOTAL EXPENDITURES:**

**\$10,600.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$10,600.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

**REVENUES:**

3000-5999: Federal Sources

\$161,467.59

**TOTAL REVENUES:**

**\$161,467.59**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$120,054.75

200-299: Employee Benefits

\$41,412.84

Total Instructional Services

**\$161,467.59**

**TOTAL EXPENDITURES:**

**\$161,467.59**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$161,467.59**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

**REVENUES:**

3000-5999: Federal Sources

\$131,905.62

**TOTAL REVENUES:**

**\$131,905.62**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$85,617.72

200-299: Employee Benefits

\$46,287.90

**Total Instructional Services**

**\$131,905.62**

**TOTAL EXPENDITURES:**

**\$131,905.62**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$131,905.62**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5991-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$75,628.57
<b>TOTAL REVENUES:</b>	<b>\$75,628.57</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$38,551.54
200-299: Employee Benefits	\$16,966.56
300-399: Purchased Services	\$3,000.50
400-499: Materials & Supplies	\$14,636.00
<b>Total Instructional Services</b>	<b>\$73,154.60</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$239.80
200-299: Employee Benefits	\$46.55
300-399: Purchased Services	\$514.01
<b>Total Instructional Support Services</b>	<b>\$800.36</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$73,954.96</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,673.61
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,673.61</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$75,628.57</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6001-0

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

400-499: Materials & Supplies

\$83,499.55

**Total Auxiliary Services**

**\$83,499.55**

**7000-7999: Capital Outlay**

500-599: Capital Outlay

\$97,262.20

**Total Capital Outlay**

**\$97,262.20**

**TOTAL EXPENDITURES:**

**\$180,761.75**

**OTHER FINANCING SOURCES:**

**9000-9999: Other Financing Sources**

\$462,779.94

**TOTAL OTHER FINANCING SOURCES:**

**\$462,779.94**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**(\$282,018.19)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$282,018.19**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$282,018.19**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$16,469,612.87

**TOTAL REVENUES: \$16,469,612.87**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$12,910,878.79

400-499: Materials & Supplies \$1,794,780.65

500-599: Capital Outlay \$312,854.86

600-899: Other Objects \$167,682.74

**Total Operations & Maintenance Services \$15,186,197.04**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$43.94

**Total General Administrative Services \$43.94**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$32,357.60

**Total Capital Outlay \$32,357.60**

**TOTAL EXPENDITURES: \$15,218,598.58**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$16,610.29

9200-9299: Transfers In \$2,000,000.00

**TOTAL OTHER FINANCING SOURCES: \$2,016,610.29**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$13,201,988.29**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$3,267,624.58**

**BEGINNING FUND BALANCE - OCT. 1: \$12,619,088.39**

**ENDING FUND BALANCE - SEPT. 30: \$15,886,712.97**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

**REVENUES:**

6000-7999: Local Sources \$11,866,323.94

**TOTAL REVENUES:**

**\$11,866,323.94**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,610,221.44

400-499: Materials & Supplies \$4,003,655.00

500-599: Capital Outlay \$113,727.55

600-899: Other Objects \$171,216.98

**Total Instructional Services**

**\$5,898,820.97**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$721,191.62

400-499: Materials & Supplies \$1,210,857.54

500-599: Capital Outlay \$26,406.43

600-899: Other Objects \$125,418.16

**Total Instructional Support Services**

**\$2,083,873.75**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$665,430.32

400-499: Materials & Supplies \$242,675.16

500-599: Capital Outlay \$60,267.88

600-899: Other Objects \$88,854.45

**Total Operations & Maintenance Services**

**\$1,057,227.81**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$596,855.54

**Total Auxiliary Services**

**\$596,855.54**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$1,407,518.10

600-899: Other Objects \$84,651.09

**Total Other Expenditures**

**\$1,492,169.19**

**TOTAL EXPENDITURES:**

**\$11,128,947.26**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$16,069.34

9200-9299: Transfers In \$2,943,405.18

**TOTAL OTHER FINANCING SOURCES:**

**\$2,959,474.52**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$38,610.84

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

920-929: Transfers Out

\$3,680,505.56

**TOTAL OTHER FINANCING USES:**

**\$3,719,116.40**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$11,888,589.14**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$22,265.20)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$10,015,275.13**

**ENDING FUND BALANCE - SEPT. 30:**

**\$9,993,009.93**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

**REVENUES:**

8000-8999: Other Sources \$199,056.45

**TOTAL REVENUES:**

**\$199,056.45**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$43,250.85

**Total Instructional Services**

**\$43,250.85**

**TOTAL EXPENDITURES:**

**\$43,250.85**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$3,980.34

**TOTAL OTHER FINANCING USES:**

**\$3,980.34**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$47,231.19**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$151,825.26**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$892,329.07**

**ENDING FUND BALANCE - SEPT. 30:**

**\$1,044,154.33**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	(\$47,104.17)
ENDING FUND BALANCE - SEPT. 30:	(\$47,104.17)

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$403.87

**TOTAL REVENUES:**

**\$403.87**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$99,087,222.85

9200-9299: Transfers In \$9,593,416.51

**TOTAL OTHER FINANCING SOURCES:**

**\$108,680,639.36**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$9,264,568.00

001-999: Other Financing Uses (Account Codes 9900-9990) \$98,793,533.95

920-929: Transfers Out \$361,588.13

**TOTAL OTHER FINANCING USES:**

**\$108,419,690.08**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**(\$260,949.28)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$261,353.15**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$4,308,058.42**

**ENDING FUND BALANCE - SEPT. 30:**

**\$4,569,411.57**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9115-0

**REVENUES:**

1000-2999: State Sources \$205,442.11

6000-7999: Local Sources \$29,145.25

**TOTAL REVENUES: \$234,587.36**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$13,771.16

**TOTAL OTHER FINANCING SOURCES: \$13,771.16**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$13,771.16

**TOTAL OTHER FINANCING USES: \$13,771.16**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$234,587.36**

**BEGINNING FUND BALANCE - OCT. 1: \$651,515.41**

**ENDING FUND BALANCE - SEPT. 30: \$886,102.77**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

**REVENUES:**

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$11,785.35

**TOTAL REVENUES: \$130,051.70**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$31,201.44

**TOTAL OTHER FINANCING USES: \$31,201.44**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$31,201.44**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$98,850.26**

**BEGINNING FUND BALANCE - OCT. 1: \$277,218.01**

**ENDING FUND BALANCE - SEPT. 30: \$376,068.27**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

**REVENUES:**

1000-2999: State Sources \$1,290,000.00

**TOTAL REVENUES:**

**\$1,290,000.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay \$725,090.03

**Total Auxiliary Services**

**\$725,090.03**

**TOTAL EXPENDITURES:**

**\$725,090.03**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$577,195.96

**TOTAL OTHER FINANCING USES:**

**\$577,195.96**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,302,285.99**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$12,285.99)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$12,285.99**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources \$2,837,819.70

**TOTAL REVENUES:**

**\$2,837,819.70**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

600-899: Other Objects \$12,193.60

**Total Operations & Maintenance Services**

**\$12,193.60**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$1,499,865.48

**Total Capital Outlay**

**\$1,499,865.48**

**TOTAL EXPENDITURES:**

**\$1,512,059.08**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,512,059.08**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$1,325,760.62**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$8,456,643.20**

**ENDING FUND BALANCE - SEPT. 30:**

**\$9,782,403.82**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**2130-0**

**REVENUES:**

1000-2999: State Sources	\$21,692.00
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<b>TOTAL REVENUES:</b>	<b>\$21,692.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$21,692.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$21,692.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$15,240.00

**Total Instructional Services \$15,240.00**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$705,909.69

400-499: Materials & Supplies \$118,527.11

500-599: Capital Outlay \$96,642.00

600-899: Other Objects \$104,024.00

**Total Operations & Maintenance Services \$1,025,102.80**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay \$1,771,724.97

**Total Auxiliary Services \$1,771,724.97**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$6,325,262.66

**Total Capital Outlay \$6,325,262.66**

**TOTAL EXPENDITURES:**

**\$9,137,330.43**

**OTHER FINANCING SOURCES:**

**9200-9299: Transfers In \$21,500,000.00**

**TOTAL OTHER FINANCING SOURCES:**

**\$21,500,000.00**

**OTHER FINANCING USES:**

920-929: Transfers Out \$3,300,000.00

**TOTAL OTHER FINANCING USES:**

**\$3,300,000.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**(\$9,062,669.57)**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$9,062,669.57**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$31,590,200.97**

**ENDING FUND BALANCE - SEPT. 30:**

**\$40,652,870.54**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay

\$51,169.37

Total Capital Outlay

\$51,169.37

**TOTAL EXPENDITURES:**

\$51,169.37

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In

\$3,300,000.00

**TOTAL OTHER FINANCING SOURCES:**

\$3,300,000.00

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

(\$3,248,830.63)

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

\$3,248,830.63

**BEGINNING FUND BALANCE - OCT. 1:**

(\$3,233,215.84)

**ENDING FUND BALANCE - SEPT. 30:**

\$15,614.79

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

**REVENUES:**

1000-2999: State Sources \$2,121,755.84

**TOTAL REVENUES: \$2,121,755.84**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,121,755.84

**TOTAL OTHER FINANCING USES: \$2,121,755.84**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,121,755.84**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

**REVENUES:**

1000-2999: State Sources \$79,768.00

**TOTAL REVENUES:**

**\$79,768.00**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$79,768.00

**Total Operations & Maintenance Services \$79,768.00**

**TOTAL EXPENDITURES:**

**\$79,768.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$79,768.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
400-499: Materials & Supplies	\$73,986.00
<b>Total Instructional Services</b>	<b>\$73,986.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$19,065.00
400-499: Materials & Supplies	\$1,740.00
600-899: Other Objects	\$20,903.20
<b>Total Operations &amp; Maintenance Services</b>	<b>\$41,708.20</b>
<b>7000-7999: Capital Outlay</b>	
500-599: Capital Outlay	\$189,335.50
<b>Total Capital Outlay</b>	<b>\$189,335.50</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$305,029.70</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$305,029.70</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$305,029.70)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$125,930.31</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>(\$179,099.39)</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

600-899: Other Objects \$66,500.00

**Total Operations & Maintenance Services \$66,500.00**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$81,485.00

**Total Capital Outlay \$81,485.00**

**TOTAL EXPENDITURES:**

**\$147,985.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$147,985.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND**

**OTHER FUND USES:**

**(\$147,985.00)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$178,069.88**

**ENDING FUND BALANCE - SEPT. 30:**

**\$30,084.88**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9116-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$18,250.27
ENDING FUND BALANCE - SEPT. 30:	\$18,250.27

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2015**

002 - Baldwin County Board of Education

Exhibit C-II-32

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**REVENUES:**

6000-7999: Local Sources \$3,569,272.08

**TOTAL REVENUES:**

**\$3,569,272.08**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$384,295.21

400-499: Materials & Supplies \$679,934.57

500-599: Capital Outlay \$15,695.00

600-899: Other Objects \$76,703.35

**Total Instructional Services**

**\$1,156,628.13**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$225,367.92

400-499: Materials & Supplies \$549,561.34

600-899: Other Objects \$65,941.89

**Total Instructional Support Services**

**\$840,871.15**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$122,787.21

400-499: Materials & Supplies \$36,537.94

600-899: Other Objects \$29,491.44

**Total Operations & Maintenance Services**

**\$188,816.59**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$100,122.76

**Total Auxiliary Services**

**\$100,122.76**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$704,250.01

600-899: Other Objects \$265,626.28

**Total Other Expenditures**

**\$969,876.29**

**TOTAL EXPENDITURES:**

**\$3,256,314.92**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$2,580.78

9200-9299: Transfers In \$123,903.08

**TOTAL OTHER FINANCING SOURCES:**

**\$126,483.86**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$7,600.71

920-929: Transfers Out \$397,582.14

**TOTAL OTHER FINANCING USES:**

**\$405,182.85**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$3,535,013.91**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$34,258.17**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$1,779,921.97**

**ENDING FUND BALANCE - SEPT. 30:**

**\$1,814,180.14**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fixed Asset Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

0000-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$466,181,980.72
ENDING FUND BALANCE - SEPT. 30:	\$466,181,980.72

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fixed Asset Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

Fund Types	
Descriptions/Fund Source	1320-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$5,117,592.32
ENDING FUND BALANCE - SEPT. 30:	\$5,117,592.32

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fixed Asset Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2015**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

**Fund Types**

**Descriptions/Fund Source**

**8410-0**

<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$33,253,681.16</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$33,253,681.16</b>