



BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2017 Accountability Report

By Fund Source

**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, 2017**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$133,128,074.00

6000-7999: Local Sources \$36,606,310.00

TOTAL REVENUES: \$169,734,384.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$90,120,952.27

200-299: Employee Benefits \$34,484,935.28

300-399: Purchased Services \$376,164.37

400-499: Materials & Supplies \$3,253,141.55

Total Instructional Services \$128,235,193.47

2000-2999: Instructional Support Services

001-199: Personal Services \$19,395,360.40

200-299: Employee Benefits \$6,968,119.46

Total Instructional Support Services \$26,363,479.86

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,364,782.34

200-299: Employee Benefits \$2,699,430.53

300-399: Purchased Services \$1,590,660.00

Total Operations & Maintenance Services \$9,654,872.87

6000-6999: General Administrative Services

001-199: Personal Services \$1,588,084.23

200-299: Employee Benefits \$558,825.22

Total General Administrative Services \$2,146,909.45

9000-9899: Other Expenditures

001-199: Personal Services \$771,219.28

200-299: Employee Benefits \$296,208.07

Total Other Expenditures \$1,067,427.35

TOTAL EXPENDITURES: \$167,467,883.00

OTHER FINANCING USES:

920-929: Transfers Out \$2,266,501.00

TOTAL OTHER FINANCING USES: \$2,266,501.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$169,734,384.00

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$976,637.00

TOTAL REVENUES:

\$976,637.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$710,673.62

200-299: Employee Benefits \$265,963.38

Total Instructional Support Services \$976,637.00

TOTAL EXPENDITURES:

\$976,637.00

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

\$976,637.00

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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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, 2017

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources \$35,412.00

TOTAL REVENUES:

\$35,412.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services \$26,567.00

200-299: Employee Benefits \$7,664.31

300-399: Purchased Services \$1,180.69

Total General Administrative Services \$35,412.00

TOTAL EXPENDITURES:

\$35,412.00

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

\$35,412.00

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
by Fund Source
For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$166,129.00

TOTAL REVENUES:

\$166,129.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$27,542.15

400-499: Materials & Supplies \$109,843.29

500-599: Capital Outlay \$25,082.96

Total Instructional Services

\$162,468.40

4000-4999: Auxiliary Services

300-399: Purchased Services \$3,660.60

Total Auxiliary Services

\$3,660.60

TOTAL EXPENDITURES:

\$166,129.00

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

\$166,129.00

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

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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, 2017

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

1000-2999: State Sources \$1,169,550.00

TOTAL REVENUES:

\$1,169,550.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$851,432.98

200-299: Employee Benefits \$315,076.58

300-399: Purchased Services \$3,040.44

Total Instructional Support Services \$1,169,550.00

TOTAL EXPENDITURES:

\$1,169,550.00

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

\$1,169,550.00

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

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

REVENUES:

1000-2999: State Sources \$89,648.00

TOTAL REVENUES:

\$89,648.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$27,273.47

200-299: Employee Benefits \$16,764.56

300-399: Purchased Services \$6,561.92

400-499: Materials & Supplies \$15,611.30

Total Instructional Services

\$66,211.25

2000-2999: Instructional Support Services

001-199: Personal Services \$12,265.20

200-299: Employee Benefits \$5,414.16

300-399: Purchased Services \$1,596.32

400-499: Materials & Supplies \$1,086.11

Total Instructional Support Services

\$20,361.79

4000-4999: Auxiliary Services

001-199: Personal Services \$70.00

200-299: Employee Benefits \$4.96

Total Auxiliary Services

\$74.96

6000-6999: General Administrative Services

300-399: Purchased Services \$3,000.00

Total General Administrative Services

\$3,000.00

TOTAL EXPENDITURES:

\$89,648.00

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

\$89,648.00

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

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$107,292.00
TOTAL REVENUES:	\$107,292.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$17,396.25
400-499: Materials & Supplies	\$63,196.78
Total Instructional Services	\$80,593.03
2000-2999: Instructional Support Services	
001-199: Personal Services	\$5,304.26
200-299: Employee Benefits	\$4,671.33
300-399: Purchased Services	\$8,760.42
400-499: Materials & Supplies	\$7,962.96
Total Instructional Support Services	\$26,698.97
TOTAL EXPENDITURES:	\$107,292.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$107,292.00
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

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

REVENUES:

1000-2999: State Sources \$65,475.00

TOTAL REVENUES:

\$65,475.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$55,386.91

200-299: Employee Benefits \$10,088.09

Total Instructional Support Services \$65,475.00

TOTAL EXPENDITURES:

\$65,475.00

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

\$65,475.00

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

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Fund Types

Descriptions/Fund Source

1285-0

REVENUES:

1000-2999: State Sources \$5,770.00

TOTAL REVENUES: \$5,770.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$5,770.00

Total Instructional Services \$5,770.00

TOTAL EXPENDITURES: \$5,770.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$5,770.00

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

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$10,567,365.00

TOTAL REVENUES:

\$10,567,365.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$5,407,938.14

200-299: Employee Benefits \$2,776,972.39

300-399: Purchased Services \$826,488.15

400-499: Materials & Supplies \$1,553,065.05

600-899: Other Objects \$2,901.27

Total Auxiliary Services

\$10,567,365.00

TOTAL EXPENDITURES:

\$10,567,365.00

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

\$10,567,365.00

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

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Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources \$733,661.00

TOTAL REVENUES:

\$733,661.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$188,512.53

200-299: Employee Benefits \$32,484.68

300-399: Purchased Services \$391.62

400-499: Materials & Supplies \$24,830.61

Total Instructional Services

\$246,219.44

2000-2999: Instructional Support Services

001-199: Personal Services \$267,162.77

200-299: Employee Benefits \$103,412.36

300-399: Purchased Services \$67,077.56

400-499: Materials & Supplies \$45,861.21

600-899: Other Objects \$3,927.66

Total Instructional Support Services

\$487,441.56

TOTAL EXPENDITURES:

\$733,661.00

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

\$733,661.00

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

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Fund Types

Descriptions/Fund Source

1413-0

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$95,940.66

400-499: Materials & Supplies \$506,839.34

Total Instructional Services \$602,780.00

TOTAL EXPENDITURES: \$602,780.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$602,780.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$602,780.00)

BEGINNING FUND BALANCE - OCT. 1: \$602,780.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources \$71,990.00

TOTAL REVENUES:

\$71,990.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$52,602.00

200-299: Employee Benefits \$19,388.00

Total Other Expenditures

\$71,990.00

TOTAL EXPENDITURES:

\$71,990.00

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

\$71,990.00

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, 2017

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 \$11,458.08

200-299: Employee Benefits \$3,541.92

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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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1715-0

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:	\$2,500,000.00
ENDING FUND BALANCE - SEPT. 30:	\$2,500,000.00

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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 \$1,452,093.76

TOTAL REVENUES:

\$1,452,093.76

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$786,197.54

200-299: Employee Benefits \$312,702.50

400-499: Materials & Supplies \$200,299.91

Total Other Expenditures \$1,299,199.95

TOTAL EXPENDITURES:

\$1,299,199.95

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

\$1,299,199.95

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

\$152,893.81

BEGINNING FUND BALANCE - OCT. 1:

\$24,019.25

ENDING FUND BALANCE - SEPT. 30:

\$176,913.06

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Fund Types

Descriptions/Fund Source

1810-0

REVENUES:

1000-2999: State Sources \$11,100.00

TOTAL REVENUES: \$11,100.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$5,480.82

Total Instructional Services \$5,480.82

2000-2999: Instructional Support Services

001-199: Personal Services \$2,100.00

200-299: Employee Benefits \$295.92

300-399: Purchased Services \$2,340.92

Total Instructional Support Services \$4,736.84

TOTAL EXPENDITURES: \$10,217.66

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$10,217.66

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$882.34

BEGINNING FUND BALANCE - OCT. 1: \$566.07

ENDING FUND BALANCE - SEPT. 30: \$1,448.41

STATE OF ALABAMA
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Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources \$8,910.19

TOTAL REVENUES:

\$8,910.19

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$30,004.44

Total Instructional Support Services \$30,004.44

TOTAL EXPENDITURES:

\$30,004.44

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

\$30,004.44

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

(\$21,094.25)

BEGINNING FUND BALANCE - OCT. 1:

\$21,094.25

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$154,926.30

TOTAL REVENUES:

\$154,926.30

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$93,333.34

200-299: Employee Benefits \$18,386.68

Total Instructional Services

\$111,720.02

2000-2999: Instructional Support Services

001-199: Personal Services \$48,333.34

200-299: Employee Benefits \$9,521.68

Total Instructional Support Services

\$57,855.02

6000-6999: General Administrative Services

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$74.50

Total General Administrative Services

\$5,074.50

9000-9899: Other Expenditures

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$985.00

Total Other Expenditures

\$5,985.00

TOTAL EXPENDITURES:

\$180,634.54

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$28,967.86

TOTAL OTHER FINANCING SOURCES:

\$28,967.86

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

\$151,666.68

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

\$3,259.62

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$3,259.62

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Governmental - General Fund Type
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Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$235,425.00
6000-7999: Local Sources	\$60,613,893.56
8000-8999: Other Sources	\$555,785.25

TOTAL REVENUES:

\$61,405,103.81

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$454,061.08
200-299: Employee Benefits	\$58,753.17
300-399: Purchased Services	\$1,609,387.97
400-499: Materials & Supplies	\$840,393.23
500-599: Capital Outlay	\$72,048.00
600-899: Other Objects	\$5,365.00

Total Instructional Services

\$3,040,008.45

2000-2999: Instructional Support Services

001-199: Personal Services	\$845,392.32
200-299: Employee Benefits	\$100,503.57
300-399: Purchased Services	\$360,038.26
400-499: Materials & Supplies	\$97,065.74
500-599: Capital Outlay	\$8,612.71
600-899: Other Objects	\$40,687.00

Total Instructional Support Services

\$1,452,299.60

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$22,799.66
200-299: Employee Benefits	\$12,635.85
300-399: Purchased Services	\$407,027.38
400-499: Materials & Supplies	\$12,013.39

Total Operations & Maintenance Services

\$454,476.28

4000-4999: Auxiliary Services

001-199: Personal Services	\$167,636.07
200-299: Employee Benefits	\$27,100.81
300-399: Purchased Services	\$245.40
400-499: Materials & Supplies	\$8,783.89

Total Auxiliary Services

\$203,766.17

6000-6999: General Administrative Services

001-199: Personal Services	\$1,945.13
200-299: Employee Benefits	\$149.59
300-399: Purchased Services	\$2,055,976.80
400-499: Materials & Supplies	\$856,777.13
500-599: Capital Outlay	\$1,011,295.10

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Governmental - General Fund Type
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Fund Types

Descriptions/Fund Source

6001-0

600-899: Other Objects	\$39,151.68
Total General Administrative Services	\$3,965,295.43
8000-8999: Debt Service	
300-399: Purchased Services	\$41,326.02
600-899: Other Objects	\$546.54
Total Debt Service	\$41,872.56
9000-9899: Other Expenditures	
001-199: Personal Services	\$18,863.04
200-299: Employee Benefits	\$10,624.37
600-899: Other Objects	\$22,000.00
Total Other Expenditures	\$51,487.41
TOTAL EXPENDITURES:	\$9,209,205.90
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$1,467,988.57
9200-9299: Transfers In	\$14,328,820.21
TOTAL OTHER FINANCING SOURCES:	\$15,796,808.78
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$3,721,294.08
920-929: Transfers Out	\$58,933,270.32
TOTAL OTHER FINANCING USES:	\$62,654,564.40
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$56,066,961.52
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,338,142.29
BEGINNING FUND BALANCE - OCT. 1:	\$14,770,967.49
ENDING FUND BALANCE - SEPT. 30:	\$20,109,109.78

**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, 2017**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$40,562,552.97

TOTAL REVENUES: \$40,562,552.97

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$8,115,203.81

200-299: Employee Benefits \$3,046,795.12

Total Instructional Services \$11,161,998.93

2000-2999: Instructional Support Services

001-199: Personal Services \$8,927,868.50

200-299: Employee Benefits \$3,642,390.09

Total Instructional Support Services \$12,570,258.59

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$2,206,733.56

200-299: Employee Benefits \$1,196,099.55

Total Operations & Maintenance Services \$3,402,833.11

4000-4999: Auxiliary Services

001-199: Personal Services \$1,734,274.89

200-299: Employee Benefits \$838,469.69

Total Auxiliary Services \$2,572,744.58

6000-6999: General Administrative Services

001-199: Personal Services \$1,927,044.01

200-299: Employee Benefits \$607,786.81

Total General Administrative Services \$2,534,830.82

9000-9899: Other Expenditures

001-199: Personal Services \$52,735.34

200-299: Employee Benefits \$20,200.25

Total Other Expenditures \$72,935.59

TOTAL EXPENDITURES: \$32,315,601.62

OTHER FINANCING USES:

920-929: Transfers Out \$10,000,000.00

TOTAL OTHER FINANCING USES: \$10,000,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$42,315,601.62

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$1,753,048.65)

BEGINNING FUND BALANCE - OCT. 1: \$28,404,062.45

ENDING FUND BALANCE - SEPT. 30: \$26,651,013.80

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources \$342,089.00

TOTAL REVENUES:

\$342,089.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$17,359.55

200-299: Employee Benefits \$5,662.78

Total Instructional Services

\$23,022.33

2000-2999: Instructional Support Services

300-399: Purchased Services \$14,000.00

400-499: Materials & Supplies \$18,468.00

Total Instructional Support Services

\$32,468.00

TOTAL EXPENDITURES:

\$55,490.33

OTHER FINANCING USES:

920-929: Transfers Out \$114,506.00

TOTAL OTHER FINANCING USES:

\$114,506.00

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

\$169,996.33

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

\$172,092.67

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$172,092.67

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

REVENUES:

6000-7999: Local Sources	\$305.75
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TOTAL REVENUES:	\$305.75
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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:	\$305.75
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BEGINNING FUND BALANCE - OCT. 1:	\$10,568.60
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ENDING FUND BALANCE - SEPT. 30:	\$10,874.35
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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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6922-0

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$965.50
200-299: Employee Benefits	\$74.27
300-399: Purchased Services	\$2,520.00
400-499: Materials & Supplies	\$78,152.17
600-899: Other Objects	\$3,750.00

Total Other Expenditures

\$85,461.94

TOTAL EXPENDITURES:

\$85,461.94

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$109,519.00

TOTAL OTHER FINANCING SOURCES:

\$109,519.00

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

(\$24,057.06)

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

\$24,057.06

BEGINNING FUND BALANCE - OCT. 1:

\$114,396.36

ENDING FUND BALANCE - SEPT. 30:

\$138,453.42

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6930-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$39,957.50

Total Instructional Services

\$39,957.50

TOTAL EXPENDITURES:

\$39,957.50

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$43,009.62

TOTAL OTHER FINANCING SOURCES:

\$43,009.62

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

(\$3,052.12)

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

OTHER FUND USES:

\$3,052.12

BEGINNING FUND BALANCE - OCT. 1:

\$658.00

ENDING FUND BALANCE - SEPT. 30:

\$3,710.12

**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, 2017**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6940-0

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:	\$1,702.35
ENDING FUND BALANCE - SEPT. 30:	\$1,702.35

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

REVENUES:

1000-2999: State Sources \$113,657.51

TOTAL REVENUES:

\$113,657.51

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$76,044.53

Total Instructional Services

\$76,044.53

2000-2999: Instructional Support Services

001-199: Personal Services \$11,255.30

200-299: Employee Benefits \$2,043.44

400-499: Materials & Supplies \$39,711.00

Total Instructional Support Services

\$53,009.74

TOTAL EXPENDITURES:

\$129,054.27

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

\$129,054.27

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

(\$15,396.76)

BEGINNING FUND BALANCE - OCT. 1:

\$44,567.27

ENDING FUND BALANCE - SEPT. 30:

\$29,170.51

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources \$1,715,309.13

8000-8999: Other Sources \$3,139,027.64

TOTAL REVENUES: \$4,854,336.77

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$7,827.18

Total Operations & Maintenance Services \$7,827.18

9000-9899: Other Expenditures

001-199: Personal Services \$110,967.88

200-299: Employee Benefits \$38,852.77

300-399: Purchased Services \$1,040,071.34

400-499: Materials & Supplies \$93,322.10

600-899: Other Objects \$49,909.41

Total Other Expenditures \$1,333,123.50

TOTAL EXPENDITURES: \$1,340,950.68

OTHER FINANCING USES:

920-929: Transfers Out \$3,259,027.64

TOTAL OTHER FINANCING USES: \$3,259,027.64

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$4,599,978.32

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$254,358.45

BEGINNING FUND BALANCE - OCT. 1: \$1,591,042.09

ENDING FUND BALANCE - SEPT. 30: \$1,845,400.54

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$241,588.17
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TOTAL REVENUES:

\$241,588.17

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

\$0.00

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

\$241,588.17

BEGINNING FUND BALANCE - OCT. 1:

\$704,443.92

ENDING FUND BALANCE - SEPT. 30:

\$946,032.09

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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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources	\$35,100.08
--------------------------	-------------

TOTAL REVENUES:

\$35,100.08

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

\$0.00

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

\$35,100.08

BEGINNING FUND BALANCE - OCT. 1:

\$101,865.50

ENDING FUND BALANCE - SEPT. 30:

\$136,965.58

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources \$91,794.59

TOTAL REVENUES:

\$91,794.59

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$18,482.59

Total Operations & Maintenance Services

\$18,482.59

4000-4999: Auxiliary Services

300-399: Purchased Services \$30,363.98

400-499: Materials & Supplies \$11,676.18

500-599: Capital Outlay \$147,585.63

Total Auxiliary Services

\$189,625.79

TOTAL EXPENDITURES:

\$208,108.38

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$275,441.02

TOTAL OTHER FINANCING SOURCES:

\$275,441.02

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

(\$67,332.64)

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

\$159,127.23

BEGINNING FUND BALANCE - OCT. 1:

\$459,673.16

ENDING FUND BALANCE - SEPT. 30:

\$618,800.39

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$6,129,131.00

TOTAL REVENUES:

\$6,129,131.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,362,961.21

200-299: Employee Benefits \$1,627,291.74

400-499: Materials & Supplies \$11,485.29

Total Instructional Services

\$5,001,738.24

2000-2999: Instructional Support Services

001-199: Personal Services \$290,262.61

200-299: Employee Benefits \$103,632.82

Total Instructional Support Services

\$393,895.43

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$1,567.26

Total Operations & Maintenance Services

\$1,567.26

6000-6999: General Administrative Services

001-199: Personal Services \$164,621.19

200-299: Employee Benefits \$58,346.17

Total General Administrative Services

\$222,967.36

9000-9899: Other Expenditures

001-199: Personal Services \$370,717.91

200-299: Employee Benefits \$137,880.91

300-399: Purchased Services \$363.89

Total Other Expenditures

\$508,962.71

TOTAL EXPENDITURES:

\$6,129,131.00

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

\$6,129,131.00

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
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3220-0
REVENUES:	
3000-5999: Federal Sources	\$150,314.00
TOTAL REVENUES:	\$150,314.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$106,179.19
200-299: Employee Benefits	\$44,134.81
Total Other Expenditures	\$150,314.00
TOTAL EXPENDITURES:	\$150,314.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$150,314.00
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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3280-0
REVENUES:	
3000-5999: Federal Sources	\$3,111.03
TOTAL REVENUES:	\$3,111.03
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$2,700.00
200-299: Employee Benefits	\$411.03
Total Instructional Support Services	\$3,111.03
TOTAL EXPENDITURES:	\$3,111.03
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,111.03
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
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3290-0

REVENUES:

3000-5999: Federal Sources \$4,929.46

TOTAL REVENUES: \$4,929.46

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$2,000.00

200-299: Employee Benefits \$373.81

300-399: Purchased Services \$2,555.65

Total Instructional Support Services \$4,929.46

TOTAL EXPENDITURES: \$4,929.46

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$4,929.46

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
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$337,434.00

TOTAL REVENUES:

\$337,434.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$28,431.02

200-299: Employee Benefits \$2,183.54

300-399: Purchased Services \$53,372.49

400-499: Materials & Supplies \$185,344.68

Total Instructional Services

\$269,331.73

2000-2999: Instructional Support Services

300-399: Purchased Services \$46,156.26

600-899: Other Objects \$9,973.75

Total Instructional Support Services

\$56,130.01

4000-4999: Auxiliary Services

001-199: Personal Services \$872.03

200-299: Employee Benefits \$124.25

300-399: Purchased Services \$5,174.76

Total Auxiliary Services

\$6,171.04

6000-6999: General Administrative Services

300-399: Purchased Services \$4,118.91

400-499: Materials & Supplies \$327.06

600-899: Other Objects \$1,355.25

Total General Administrative Services

\$5,801.22

TOTAL EXPENDITURES:

\$337,434.00

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

\$337,434.00

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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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

REVENUES:

3000-5999: Federal Sources	\$28,622.12
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TOTAL REVENUES:

\$28,622.12

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$28,622.12
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Total Instructional Support Services	\$28,622.12
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TOTAL EXPENDITURES:

\$28,622.12

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

\$28,622.12

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

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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$6,090,295.99

TOTAL REVENUES:

\$6,090,295.99

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,775,556.13

200-299: Employee Benefits \$514,646.81

300-399: Purchased Services \$197,126.06

400-499: Materials & Supplies \$765,618.56

Total Instructional Services

\$3,252,947.56

2000-2999: Instructional Support Services

001-199: Personal Services \$140,091.30

200-299: Employee Benefits \$16,864.88

300-399: Purchased Services \$235,274.46

400-499: Materials & Supplies \$114,820.01

600-899: Other Objects \$28,733.00

Total Instructional Support Services

\$535,783.65

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$108,313.69

Total Operations & Maintenance Services

\$108,313.69

4000-4999: Auxiliary Services

001-199: Personal Services \$9,777.50

200-299: Employee Benefits \$1,806.55

300-399: Purchased Services \$5,219.00

Total Auxiliary Services

\$16,803.05

6000-6999: General Administrative Services

001-199: Personal Services \$211,299.38

200-299: Employee Benefits \$68,207.22

300-399: Purchased Services \$20,327.54

400-499: Materials & Supplies \$10,530.34

600-899: Other Objects \$2,815.00

Total General Administrative Services

\$313,179.48

9000-9899: Other Expenditures

001-199: Personal Services \$1,186,845.78

200-299: Employee Benefits \$528,049.74

300-399: Purchased Services \$43,663.09

400-499: Materials & Supplies \$52,888.72

600-899: Other Objects \$2,286.98

Total Other Expenditures

\$1,813,734.31

TOTAL EXPENDITURES:

\$6,040,761.74

STATE OF ALABAMA
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

OTHER FINANCING USES:

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

\$49,534.25

TOTAL OTHER FINANCING USES:

\$49,534.25

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

\$6,090,295.99

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

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$535,325.94

TOTAL REVENUES:

\$535,325.94

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$17,877.75

400-499: Materials & Supplies \$406,068.89

Total Instructional Services

\$423,946.64

2000-2999: Instructional Support Services

001-199: Personal Services \$1,700.00

200-299: Employee Benefits \$130.70

300-399: Purchased Services \$23,449.64

400-499: Materials & Supplies \$51,421.71

600-899: Other Objects \$28,377.11

Total Instructional Support Services

\$105,079.16

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$1,200.00

Total Operations & Maintenance Services

\$1,200.00

6000-6999: General Administrative Services

400-499: Materials & Supplies \$212.14

Total General Administrative Services

\$212.14

9000-9899: Other Expenditures

300-399: Purchased Services \$384.00

400-499: Materials & Supplies \$3,646.00

600-899: Other Objects \$858.00

Total Other Expenditures

\$4,888.00

TOTAL EXPENDITURES:

\$535,325.94

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

\$535,325.94

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

REVENUES:

3000-5999: Federal Sources

\$106,922.31

TOTAL REVENUES:

\$106,922.31

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$14,740.00

200-299: Employee Benefits

\$2,805.71

400-499: Materials & Supplies

\$23,999.99

Total Instructional Services

\$41,545.70

2000-2999: Instructional Support Services

001-199: Personal Services

\$48,606.00

200-299: Employee Benefits

\$16,770.61

Total Instructional Support Services

\$65,376.61

TOTAL EXPENDITURES:

\$106,922.31

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

\$106,922.31

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4120-0
REVENUES:	
3000-5999: Federal Sources	\$36,488.00
TOTAL REVENUES:	\$36,488.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$18,191.23
Total Instructional Services	\$18,191.23
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$18,000.00
Total Instructional Support Services	\$18,000.00
TOTAL EXPENDITURES:	\$36,191.23
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$296.77
TOTAL OTHER FINANCING USES:	\$296.77
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$36,488.00
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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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources \$947,291.77

TOTAL REVENUES:

\$947,291.77

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$349,768.48

200-299: Employee Benefits \$147,827.99

Total Instructional Services

\$497,596.47

2000-2999: Instructional Support Services

001-199: Personal Services \$131,961.83

200-299: Employee Benefits \$18,059.33

300-399: Purchased Services \$123,179.63

400-499: Materials & Supplies \$134,524.98

600-899: Other Objects \$22,096.00

Total Instructional Support Services

\$429,821.77

9000-9899: Other Expenditures

300-399: Purchased Services \$7,688.08

400-499: Materials & Supplies \$425.56

600-899: Other Objects \$5,104.00

Total Other Expenditures

\$13,217.64

TOTAL EXPENDITURES:

\$940,635.88

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$6,655.89

TOTAL OTHER FINANCING USES:

\$6,655.89

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

\$947,291.77

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
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$173,065.90
TOTAL REVENUES:	\$173,065.90
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$21,494.33
200-299: Employee Benefits	\$13,428.87
400-499: Materials & Supplies	\$30,037.57
Total Instructional Services	\$64,960.77
2000-2999: Instructional Support Services	
001-199: Personal Services	\$64,894.72
200-299: Employee Benefits	\$28,463.97
300-399: Purchased Services	\$12,338.84
400-499: Materials & Supplies	\$1,000.00
Total Instructional Support Services	\$106,697.53
TOTAL EXPENDITURES:	\$171,658.30
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,407.60
TOTAL OTHER FINANCING USES:	\$1,407.60
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$173,065.90
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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Governmental - Special Revenue Fund Type
by Fund Source
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

REVENUES:

3000-5999: Federal Sources \$1,582,762.65

TOTAL REVENUES:

\$1,582,762.65

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$2,740.28

600-899: Other Objects \$7,723.95

Total Instructional Support Services

\$10,464.23

4000-4999: Auxiliary Services

300-399: Purchased Services \$19,097.52

Total Auxiliary Services

\$19,097.52

9000-9899: Other Expenditures

001-199: Personal Services \$72,476.89

200-299: Employee Benefits \$29,339.61

300-399: Purchased Services \$1,247,301.14

400-499: Materials & Supplies \$152,587.73

500-599: Capital Outlay \$38,990.00

Total Other Expenditures

\$1,540,695.37

TOTAL EXPENDITURES:

\$1,570,257.12

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$12,505.53

TOTAL OTHER FINANCING USES:

\$12,505.53

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

\$1,582,762.65

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 - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

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 \$14,667.91

Total Instructional Services \$14,667.91

2000-2999: Instructional Support Services

001-199: Personal Services \$9,798.02

200-299: Employee Benefits \$3,306.34

Total Instructional Support Services \$13,104.36

TOTAL EXPENDITURES: \$27,772.27

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$227.73

TOTAL OTHER FINANCING USES: \$227.73

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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$9,146,470.09
6000-7999: Local Sources	\$3,755,516.41
8000-8999: Other Sources	\$314,327.02

TOTAL REVENUES:

\$13,216,313.52

EXPENDITURES:

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$6,620.15
200-299: Employee Benefits	\$3,591.08
300-399: Purchased Services	\$238,168.87
400-499: Materials & Supplies	\$110,261.44

Total Operations & Maintenance Services

\$358,641.54

4000-4999: Auxiliary Services

001-199: Personal Services	\$4,534,427.26
200-299: Employee Benefits	\$2,935,535.53
300-399: Purchased Services	\$48,911.75
400-499: Materials & Supplies	\$7,409,386.15
500-599: Capital Outlay	\$468,460.83
600-899: Other Objects	\$4,556.15

Total Auxiliary Services

\$15,401,277.67

TOTAL EXPENDITURES:

\$15,759,919.21

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$28,920.59
9200-9299: Transfers In	\$4,218,969.90

TOTAL OTHER FINANCING SOURCES:

\$4,247,890.49

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,313,120.40
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TOTAL OTHER FINANCING USES:

\$1,313,120.40

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

\$12,825,149.12

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

\$391,164.40

BEGINNING FUND BALANCE - OCT. 1:

\$4,057,427.49

ENDING FUND BALANCE - SEPT. 30:

\$4,448,591.89

STATE OF ALABAMA
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LEA Financial System
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

REVENUES:

3000-5999: Federal Sources

\$153,335.74

TOTAL REVENUES:

\$153,335.74

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$112,051.07

200-299: Employee Benefits

\$41,284.67

Total Instructional Services

\$153,335.74

TOTAL EXPENDITURES:

\$153,335.74

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

\$153,335.74

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 - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$120,651.72

TOTAL REVENUES:

\$120,651.72

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$90,678.06

200-299: Employee Benefits

\$29,973.66

Total Instructional Services

\$120,651.72

TOTAL EXPENDITURES:

\$120,651.72

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

\$120,651.72

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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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

REVENUES:

3000-5999: Federal Sources \$120,836.85

TOTAL REVENUES:

\$120,836.85

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$63,948.12

200-299: Employee Benefits \$26,143.29

300-399: Purchased Services \$5,876.84

400-499: Materials & Supplies \$24,082.00

Total Instructional Services

\$120,050.25

TOTAL EXPENDITURES:

\$120,050.25

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$786.60

TOTAL OTHER FINANCING USES:

\$786.60

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

\$120,836.85

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 - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6001-0

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$293,122.08
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TOTAL OTHER FINANCING SOURCES:	\$293,122.08
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$293,122.08)
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$293,122.08
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BEGINNING FUND BALANCE - OCT. 1:	(\$90,437.76)
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ENDING FUND BALANCE - SEPT. 30:	\$202,684.32
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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, 2017**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$18,430,785.95

TOTAL REVENUES:

\$18,430,785.95

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$212,641.37

Total Instructional Services

\$212,641.37

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$4,056.38

200-299: Employee Benefits \$311.97

300-399: Purchased Services \$13,251,913.88

400-499: Materials & Supplies \$1,724,174.53

500-599: Capital Outlay \$52,850.50

600-899: Other Objects \$68,781.14

Total Operations & Maintenance Services

\$15,102,088.40

TOTAL EXPENDITURES:

\$15,314,729.77

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$17,362.93

9200-9299: Transfers In \$12,000,000.00

TOTAL OTHER FINANCING SOURCES:

\$12,017,362.93

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

\$3,297,366.84

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

\$15,133,419.11

BEGINNING FUND BALANCE - OCT. 1:

\$18,787,337.92

ENDING FUND BALANCE - SEPT. 30:

\$33,920,757.03

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$11,018,421.02

TOTAL REVENUES:

\$11,018,421.02

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$1,513,220.72

400-499: Materials & Supplies \$4,431,553.09

500-599: Capital Outlay \$276,855.35

600-899: Other Objects \$229,536.64

Total Instructional Services

\$6,451,165.80

2000-2999: Instructional Support Services

300-399: Purchased Services \$872,058.83

400-499: Materials & Supplies \$1,651,783.58

500-599: Capital Outlay \$95,110.00

600-899: Other Objects \$213,822.32

Total Instructional Support Services

\$2,832,774.73

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$791,907.39

400-499: Materials & Supplies \$214,913.52

500-599: Capital Outlay \$61,186.17

600-899: Other Objects \$146,250.60

Total Operations & Maintenance Services

\$1,214,257.68

4000-4999: Auxiliary Services

300-399: Purchased Services \$567,645.99

Total Auxiliary Services

\$567,645.99

9000-9899: Other Expenditures

400-499: Materials & Supplies \$1,323,860.05

600-899: Other Objects \$76,547.89

Total Other Expenditures

\$1,400,407.94

TOTAL EXPENDITURES:

\$12,466,252.14

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$13,924.98

9200-9299: Transfers In \$3,767,561.01

TOTAL OTHER FINANCING SOURCES:

\$3,781,485.99

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,108.44

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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$2,451,244.85

TOTAL OTHER FINANCING USES:

\$2,460,353.29

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

\$11,145,119.44

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

(\$126,698.42)

BEGINNING FUND BALANCE - OCT. 1:

\$9,178,571.75

ENDING FUND BALANCE - SEPT. 30:

\$9,051,873.33

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

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:	\$759,405.35
ENDING FUND BALANCE - SEPT. 30:	\$759,405.35

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$4,738.28

TOTAL REVENUES: \$4,738.28

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$35,684,285.56

9200-9299: Transfers In \$9,592,795.13

TOTAL OTHER FINANCING SOURCES: \$45,277,080.69

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,640,814.91

001-999: Other Financing Uses (Account Codes 9900-9990) \$35,368,400.54

920-929: Transfers Out \$5.01

TOTAL OTHER FINANCING USES: \$45,009,220.46

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$267,860.23)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$272,598.51

BEGINNING FUND BALANCE - OCT. 1: \$4,562,800.39

ENDING FUND BALANCE - SEPT. 30: \$4,835,398.90

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2017

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 \$48,061.53

TOTAL REVENUES: \$253,503.64

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$13,016.58

TOTAL OTHER FINANCING SOURCES: \$13,016.58

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$13,016.58

TOTAL OTHER FINANCING USES: \$13,016.58

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$253,503.64

BEGINNING FUND BALANCE - OCT. 1: \$1,129,976.07

ENDING FUND BALANCE - SEPT. 30: \$1,383,479.71

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
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Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$18,710.58

TOTAL REVENUES: \$136,976.93

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: \$105,775.49

BEGINNING FUND BALANCE - OCT. 1: \$478,322.53

ENDING FUND BALANCE - SEPT. 30: \$584,098.02

STATE OF ALABAMA
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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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources \$1,684,848.00

TOTAL REVENUES:

\$1,684,848.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay \$1,632,375.64

Total Auxiliary Services

\$1,632,375.64

TOTAL EXPENDITURES:

\$1,632,375.64

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$52,472.36

TOTAL OTHER FINANCING USES:

\$52,472.36

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

\$1,684,848.00

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$3,414,021.43

TOTAL REVENUES:

\$3,414,021.43

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$517,197.31

Total Operations & Maintenance Services

\$517,197.31

7000-7999: Capital Outlay

500-599: Capital Outlay \$7,356,247.92

Total Capital Outlay

\$7,356,247.92

TOTAL EXPENDITURES:

\$7,873,445.23

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

\$7,873,445.23

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

(\$4,459,423.80)

BEGINNING FUND BALANCE - OCT. 1:

\$11,481,465.26

ENDING FUND BALANCE - SEPT. 30:

\$7,022,041.46

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$22,175.00
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TOTAL REVENUES:	\$22,175.00
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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:	\$22,175.00
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BEGINNING FUND BALANCE - OCT. 1:	\$43,673.00
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ENDING FUND BALANCE - SEPT. 30:	\$65,848.00
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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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$30,000.00

Total Operations & Maintenance Services \$30,000.00

4000-4999: Auxiliary Services

500-599: Capital Outlay \$1,812,049.36

Total Auxiliary Services \$1,812,049.36

7000-7999: Capital Outlay

500-599: Capital Outlay \$11,187,372.16

Total Capital Outlay \$11,187,372.16

TOTAL EXPENDITURES:

\$13,029,421.52

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$33,000,000.00

TOTAL OTHER FINANCING SOURCES:

\$33,000,000.00

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

(\$19,970,578.48)

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

\$19,970,578.48

BEGINNING FUND BALANCE - OCT. 1:

\$61,469,460.59

ENDING FUND BALANCE - SEPT. 30:

\$81,440,039.07

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

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:	\$15,614.79
ENDING FUND BALANCE - SEPT. 30:	\$15,614.79

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources	\$2,114,692.99
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TOTAL REVENUES:	\$2,114,692.99
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OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$2,114,692.99
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TOTAL OTHER FINANCING USES:	\$2,114,692.99
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,114,692.99
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources \$87,335.00

TOTAL REVENUES:

\$87,335.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$87,335.00

Total Operations & Maintenance Services \$87,335.00

TOTAL EXPENDITURES:

\$87,335.00

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

\$87,335.00

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

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:	(\$181,079.39)
ENDING FUND BALANCE - SEPT. 30:	(\$181,079.39)

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

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:	\$30,130.00
ENDING FUND BALANCE - SEPT. 30:	\$30,130.00

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,786,180.47

TOTAL REVENUES: \$3,786,180.47

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$371,736.12

400-499: Materials & Supplies \$569,135.32

500-599: Capital Outlay \$13,407.11

600-899: Other Objects \$111,614.03

Total Instructional Services \$1,065,892.58

2000-2999: Instructional Support Services

300-399: Purchased Services \$204,831.11

400-499: Materials & Supplies \$698,991.99

600-899: Other Objects \$73,670.57

Total Instructional Support Services \$977,493.67

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$78,232.30

400-499: Materials & Supplies \$45,452.14

500-599: Capital Outlay \$2,000.00

600-899: Other Objects \$80,964.77

Total Operations & Maintenance Services \$206,649.21

4000-4999: Auxiliary Services

300-399: Purchased Services \$140,768.71

400-499: Materials & Supplies \$777.43

Total Auxiliary Services \$141,546.14

9000-9899: Other Expenditures

400-499: Materials & Supplies \$529,009.35

600-899: Other Objects \$284,516.44

Total Other Expenditures \$813,525.79

TOTAL EXPENDITURES: \$3,205,107.39

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$2,871.50

9200-9299: Transfers In \$121,350.20

TOTAL OTHER FINANCING SOURCES: \$124,221.70

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

OTHER FINANCING USES:

920-929: Transfers Out

\$474,895.71

TOTAL OTHER FINANCING USES:

\$474,895.71

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

\$3,555,781.40

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

\$230,399.07

BEGINNING FUND BALANCE - OCT. 1:

\$1,915,423.25

ENDING FUND BALANCE - SEPT. 30:

\$2,145,822.32

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, 2017

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:	\$496,218,009.78
ENDING FUND BALANCE - SEPT. 30:	\$496,218,009.78

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, 2017

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, 2017

002 - Baldwin County Board of Education

Exhibit C-II-88

Fund Types	
Descriptions/Fund Source	8410-0
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:	\$33,253,681.16
ENDING FUND BALANCE - SEPT. 30:	\$33,253,681.16