



BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2018 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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$132,461,690.00

6000-7999: Local Sources \$39,993,850.00

TOTAL REVENUES: \$172,455,540.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$92,159,627.84

200-299: Employee Benefits \$35,269,177.30

300-399: Purchased Services \$238,527.84

400-499: Materials & Supplies \$1,666,370.48

Total Instructional Services \$129,333,703.46

2000-2999: Instructional Support Services

001-199: Personal Services \$20,151,554.58

200-299: Employee Benefits \$7,266,956.37

Total Instructional Support Services \$27,418,510.95

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,458,084.29

200-299: Employee Benefits \$2,734,860.69

Total Operations & Maintenance Services \$8,192,944.98

6000-6999: General Administrative Services

001-199: Personal Services \$1,652,011.92

200-299: Employee Benefits \$574,592.28

Total General Administrative Services \$2,226,604.20

9000-9899: Other Expenditures

001-199: Personal Services \$722,991.52

200-299: Employee Benefits \$278,598.17

Total Other Expenditures \$1,001,589.69

TOTAL EXPENDITURES: \$168,173,353.28

OTHER FINANCING USES:

920-929: Transfers Out \$4,282,186.72

TOTAL OTHER FINANCING USES: \$4,282,186.72

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$172,455,540.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$984,678.00

TOTAL REVENUES:

\$984,678.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$713,808.58

200-299: Employee Benefits \$270,869.42

Total Instructional Support Services \$984,678.00

TOTAL EXPENDITURES:

\$984,678.00

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

\$984,678.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources \$42,710.00

TOTAL REVENUES:

\$42,710.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services \$32,443.96

200-299: Employee Benefits \$10,033.01

300-399: Purchased Services \$233.03

Total General Administrative Services \$42,710.00

TOTAL EXPENDITURES:

\$42,710.00

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

\$42,710.00

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, 2018

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$199,710.00

TOTAL REVENUES:

\$199,710.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$27,344.02

400-499: Materials & Supplies \$127,594.95

500-599: Capital Outlay \$36,544.53

Total Instructional Services

\$191,483.50

4000-4999: Auxiliary Services

300-399: Purchased Services \$8,226.50

Total Auxiliary Services

\$8,226.50

TOTAL EXPENDITURES:

\$199,710.00

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

\$199,710.00

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
by Fund Source
For Fiscal Year Ended September 30, 2018

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

1000-2999: State Sources \$1,167,211.00

TOTAL REVENUES:

\$1,167,211.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$856,340.43

200-299: Employee Benefits \$310,870.57

Total Instructional Support Services \$1,167,211.00

TOTAL EXPENDITURES:

\$1,167,211.00

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

\$1,167,211.00

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

1252-0

REVENUES:

1000-2999: State Sources \$112,517.00

TOTAL REVENUES:

\$112,517.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$21,941.72

200-299: Employee Benefits \$16,090.65

300-399: Purchased Services \$7,410.11

400-499: Materials & Supplies \$39,488.29

Total Instructional Services

\$84,930.77

2000-2999: Instructional Support Services

001-199: Personal Services \$11,344.13

200-299: Employee Benefits \$4,929.88

300-399: Purchased Services \$2,227.92

400-499: Materials & Supplies \$1,971.22

Total Instructional Support Services

\$20,473.15

4000-4999: Auxiliary Services

001-199: Personal Services \$105.00

200-299: Employee Benefits \$8.08

Total Auxiliary Services

\$113.08

6000-6999: General Administrative Services

300-399: Purchased Services \$7,000.00

Total General Administrative Services

\$7,000.00

TOTAL EXPENDITURES:

\$112,517.00

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

\$112,517.00

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

1260-0

REVENUES:

1000-2999: State Sources \$20,000.00

TOTAL REVENUES:

\$20,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$9,612.93

Total Instructional Services

\$9,612.93

2000-2999: Instructional Support Services

300-399: Purchased Services \$811.48

Total Instructional Support Services

\$811.48

TOTAL EXPENDITURES:

\$10,424.41

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

\$10,424.41

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

\$9,575.59

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$9,575.59

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$108,100.00
TOTAL REVENUES:	\$108,100.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$19,964.57
400-499: Materials & Supplies	\$70,720.58
Total Instructional Services	\$90,685.15
2000-2999: Instructional Support Services	
001-199: Personal Services	\$2,162.50
200-299: Employee Benefits	\$4,393.98
300-399: Purchased Services	\$5,090.23
400-499: Materials & Supplies	\$5,768.14
Total Instructional Support Services	\$17,414.85
TOTAL EXPENDITURES:	\$108,100.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$108,100.00
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

1279-0

REVENUES:

1000-2999: State Sources \$82,000.00

TOTAL REVENUES:

\$82,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$82,000.00

200-299: Employee Benefits \$15,798.66

Total Instructional Support Services \$97,798.66

TOTAL EXPENDITURES:

\$97,798.66

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$15,798.66

TOTAL OTHER FINANCING SOURCES:

\$15,798.66

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

\$82,000.00

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

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1280-0
REVENUES:	
1000-2999: State Sources	\$29,898.00
TOTAL REVENUES:	\$29,898.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$20,834.51
200-299: Employee Benefits	\$4,084.24
Total Instructional Services	\$24,918.75
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$4,729.25
600-899: Other Objects	\$250.00
Total Instructional Support Services	\$4,979.25
TOTAL EXPENDITURES:	\$29,898.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$29,898.00
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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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$11,069,224.00

TOTAL REVENUES:

\$11,069,224.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$5,789,056.17

200-299: Employee Benefits \$3,014,293.38

300-399: Purchased Services \$544,190.11

400-499: Materials & Supplies \$1,720,412.44

600-899: Other Objects \$1,271.90

Total Auxiliary Services

\$11,069,224.00

TOTAL EXPENDITURES:

\$11,069,224.00

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

\$11,069,224.00

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

1410-0

REVENUES:

1000-2999: State Sources \$729,209.00

TOTAL REVENUES:

\$729,209.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$146,526.25

200-299: Employee Benefits \$25,726.45

300-399: Purchased Services \$125.90

Total Instructional Services

\$172,378.60

2000-2999: Instructional Support Services

001-199: Personal Services \$324,074.51

200-299: Employee Benefits \$124,128.25

300-399: Purchased Services \$72,827.39

400-499: Materials & Supplies \$30,566.25

600-899: Other Objects \$5,234.00

Total Instructional Support Services

\$556,830.40

TOTAL EXPENDITURES:

\$729,209.00

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

\$729,209.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources \$76,153.00

TOTAL REVENUES:

\$76,153.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$56,102.20

200-299: Employee Benefits \$20,050.80

Total Other Expenditures

\$76,153.00

TOTAL EXPENDITURES:

\$76,153.00

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

\$76,153.00

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-11

Fund Types

Descriptions/Fund Source

1715-0

OTHER FINANCING USES:

920-929: Transfers Out

\$2,500,000.00

TOTAL OTHER FINANCING USES:

\$2,500,000.00

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

\$2,500,000.00

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

(\$2,500,000.00)

BEGINNING FUND BALANCE - OCT. 1:

\$2,500,000.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources \$2,172,096.74

TOTAL REVENUES:

\$2,172,096.74

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$906,094.98

200-299: Employee Benefits \$370,453.46

400-499: Materials & Supplies \$141,541.66

600-899: Other Objects \$1,400.00

Total Other Expenditures

\$1,419,490.10

TOTAL EXPENDITURES:

\$1,419,490.10

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

\$1,419,490.10

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

\$752,606.64

BEGINNING FUND BALANCE - OCT. 1:

\$176,913.06

ENDING FUND BALANCE - SEPT. 30:

\$929,519.70

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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

REVENUES:

1000-2999: State Sources	\$1,664,685.00
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TOTAL REVENUES:

\$1,664,685.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$1,664,685.00
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Total Instructional Services

\$1,664,685.00

TOTAL EXPENDITURES:

\$1,664,685.00

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

\$1,664,685.00

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	1810-0
REVENUES:	
1000-2999: State Sources	\$7,900.00
TOTAL REVENUES:	\$7,900.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$650.20
Total Instructional Services	\$650.20
2000-2999: Instructional Support Services	
001-199: Personal Services	\$1,800.00
200-299: Employee Benefits	\$336.71
Total Instructional Support Services	\$2,136.71
TOTAL EXPENDITURES:	\$2,786.91
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,786.91
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,113.09
BEGINNING FUND BALANCE - OCT. 1:	\$1,448.41
ENDING FUND BALANCE - SEPT. 30:	\$6,561.50

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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources	\$8,034.62
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TOTAL REVENUES:

\$8,034.62

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$8,034.62
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Total Instructional Support Services	\$8,034.62
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TOTAL EXPENDITURES:

\$8,034.62

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

\$8,034.62

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

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Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$155,000.00

TOTAL REVENUES: \$155,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$100,000.00

200-299: Employee Benefits \$19,930.00

Total Instructional Services \$119,930.00

2000-2999: Instructional Support Services

001-199: Personal Services \$45,000.00

200-299: Employee Benefits \$8,968.50

Total Instructional Support Services \$53,968.50

6000-6999: General Administrative Services

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$384.50

Total General Administrative Services \$5,384.50

9000-9899: Other Expenditures

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$996.50

Total Other Expenditures \$5,996.50

TOTAL EXPENDITURES:

\$185,279.50

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$30,279.50

TOTAL OTHER FINANCING SOURCES: \$30,279.50

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$155,000.00

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

BEGINNING FUND BALANCE - OCT. 1: \$3,259.62

ENDING FUND BALANCE - SEPT. 30: \$3,259.62

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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2018

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$218,500.00
6000-7999: Local Sources	\$62,428,991.75
8000-8999: Other Sources	\$1,059,914.05

TOTAL REVENUES:

\$63,707,405.80

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$376,367.99
200-299: Employee Benefits	\$46,252.07
300-399: Purchased Services	\$1,402,124.43
400-499: Materials & Supplies	\$4,584,886.81
500-599: Capital Outlay	\$20,821.00
600-899: Other Objects	\$4,545.88

Total Instructional Services

\$6,434,998.18

2000-2999: Instructional Support Services

001-199: Personal Services	\$928,836.81
200-299: Employee Benefits	\$107,635.26
300-399: Purchased Services	\$632,733.65
400-499: Materials & Supplies	\$130,614.19
600-899: Other Objects	\$45,795.78

Total Instructional Support Services

\$1,845,615.69

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$24,213.54
200-299: Employee Benefits	\$13,684.85
300-399: Purchased Services	\$1,892,759.23
400-499: Materials & Supplies	\$5,686.53

Total Operations & Maintenance Services

\$1,936,344.15

4000-4999: Auxiliary Services

001-199: Personal Services	\$167,280.33
200-299: Employee Benefits	\$26,113.32
300-399: Purchased Services	\$1,158.84
500-599: Capital Outlay	\$61,819.83

Total Auxiliary Services

\$256,372.32

6000-6999: General Administrative Services

001-199: Personal Services	\$3,291.52
200-299: Employee Benefits	\$406.03
300-399: Purchased Services	\$2,922,513.54
400-499: Materials & Supplies	\$950,438.94
500-599: Capital Outlay	\$310,507.58

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

600-899: Other Objects	\$35,970.88
Total General Administrative Services	\$4,223,128.49
9000-9899: Other Expenditures	
001-199: Personal Services	\$25,319.11
200-299: Employee Benefits	\$10,719.01
300-399: Purchased Services	\$746.63
600-899: Other Objects	\$37,346.50
Total Other Expenditures	\$74,131.25
TOTAL EXPENDITURES:	\$14,770,590.08
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$1,662,158.42
9200-9299: Transfers In	\$11,170,115.63
TOTAL OTHER FINANCING SOURCES:	\$12,832,274.05
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$3,477,697.00
920-929: Transfers Out	\$59,347,101.23
TOTAL OTHER FINANCING USES:	\$62,824,798.23
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$64,763,114.26
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$1,055,708.46)
BEGINNING FUND BALANCE - OCT. 1:	\$20,109,109.78
ENDING FUND BALANCE - SEPT. 30:	\$19,053,401.32

**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, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$42,280,532.90

TOTAL REVENUES:

\$42,280,532.90

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$8,314,447.67

200-299: Employee Benefits \$3,140,650.35

Total Instructional Services

\$11,455,098.02

2000-2999: Instructional Support Services

001-199: Personal Services \$9,282,065.32

200-299: Employee Benefits \$3,706,204.35

Total Instructional Support Services

\$12,988,269.67

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$2,395,028.71

200-299: Employee Benefits \$1,271,482.38

Total Operations & Maintenance Services

\$3,666,511.09

4000-4999: Auxiliary Services

001-199: Personal Services \$1,861,183.09

200-299: Employee Benefits \$828,044.30

Total Auxiliary Services

\$2,689,227.39

6000-6999: General Administrative Services

001-199: Personal Services \$1,978,006.16

200-299: Employee Benefits \$632,409.89

Total General Administrative Services

\$2,610,416.05

9000-9899: Other Expenditures

001-199: Personal Services \$78,233.87

200-299: Employee Benefits \$33,201.05

Total Other Expenditures

\$111,434.92

TOTAL EXPENDITURES:

\$33,520,957.14

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:

\$43,520,957.14

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

(\$1,240,424.24)

BEGINNING FUND BALANCE - OCT. 1:

\$26,651,013.80

ENDING FUND BALANCE - SEPT. 30:

\$25,410,589.56

STATE OF ALABAMA
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources	\$350,000.00
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TOTAL REVENUES:

\$350,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$142,357.66
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200-299: Employee Benefits	\$59,139.59
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Total Instructional Services	\$201,497.25
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TOTAL EXPENDITURES:

\$201,497.25

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

\$201,497.25

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

\$148,502.75

BEGINNING FUND BALANCE - OCT. 1:

\$172,092.67

ENDING FUND BALANCE - SEPT. 30:

\$320,595.42

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6850-0
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:	\$10,874.35
ENDING FUND BALANCE - SEPT. 30:	\$10,874.35

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, 2018

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	\$7,571.80
200-299: Employee Benefits	\$582.27
300-399: Purchased Services	\$11,381.31
400-499: Materials & Supplies	\$70,119.31
600-899: Other Objects	\$62,939.00

Total Other Expenditures

\$152,593.69

TOTAL EXPENDITURES:

\$152,593.69

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$123,381.95

TOTAL OTHER FINANCING SOURCES:

\$123,381.95

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

\$29,211.74

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

(\$29,211.74)

BEGINNING FUND BALANCE - OCT. 1:

\$138,453.42

ENDING FUND BALANCE - SEPT. 30:

\$109,241.68

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, 2018

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

\$54,985.00

Total Instructional Services

\$54,985.00

TOTAL EXPENDITURES:

\$54,985.00

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$21,063.90

TOTAL OTHER FINANCING SOURCES:

\$21,063.90

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

\$33,921.10

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

OTHER FUND USES:

(\$33,921.10)

BEGINNING FUND BALANCE - OCT. 1:

\$3,710.12

ENDING FUND BALANCE - SEPT. 30:

(\$30,210.98)

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6940-0

REVENUES:

6000-7999: Local Sources	\$1,000.00
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TOTAL REVENUES:	\$1,000.00
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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:	\$1,000.00
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BEGINNING FUND BALANCE - OCT. 1:	\$1,702.35
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ENDING FUND BALANCE - SEPT. 30:	\$2,702.35
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

REVENUES:

1000-2999: State Sources \$52,352.60

TOTAL REVENUES:

\$52,352.60

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$650.00

400-499: Materials & Supplies \$39,399.97

Total Instructional Services

\$40,049.97

2000-2999: Instructional Support Services

001-199: Personal Services \$4,672.83

200-299: Employee Benefits \$894.47

400-499: Materials & Supplies \$29,024.00

Total Instructional Support Services

\$34,591.30

TOTAL EXPENDITURES:

\$74,641.27

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

\$74,641.27

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

(\$22,288.67)

BEGINNING FUND BALANCE - OCT. 1:

\$29,170.51

ENDING FUND BALANCE - SEPT. 30:

\$6,881.84

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources \$1,561,478.64

8000-8999: Other Sources \$143,736.00

TOTAL REVENUES:

\$1,705,214.64

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$11,121.79

200-299: Employee Benefits \$8,616.55

Total Instructional Support Services \$19,738.34

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$13,928.39

Total Operations & Maintenance Services \$13,928.39

9000-9899: Other Expenditures

001-199: Personal Services \$124,750.48

200-299: Employee Benefits \$43,272.28

300-399: Purchased Services \$1,131,311.03

400-499: Materials & Supplies \$106,377.22

600-899: Other Objects \$46,912.72

Total Other Expenditures \$1,452,623.73

TOTAL EXPENDITURES:

\$1,486,290.46

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:

\$1,586,290.46

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

\$118,924.18

BEGINNING FUND BALANCE - OCT. 1:

\$1,845,400.54

ENDING FUND BALANCE - SEPT. 30:

\$1,964,324.72

STATE OF ALABAMA
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$249,180.67
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TOTAL REVENUES:	\$249,180.67
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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:	\$249,180.67
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BEGINNING FUND BALANCE - OCT. 1:	\$946,032.09
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ENDING FUND BALANCE - SEPT. 30:	\$1,195,212.76
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STATE OF ALABAMA
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources	\$49,758.05
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TOTAL REVENUES:	\$49,758.05
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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:	\$49,758.05
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BEGINNING FUND BALANCE - OCT. 1:	\$136,965.58
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ENDING FUND BALANCE - SEPT. 30:	\$186,723.63
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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, 2018

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources \$122,756.54

TOTAL REVENUES:

\$122,756.54

EXPENDITURES:

4000-4999: Auxiliary Services

300-399: Purchased Services \$91,596.27

400-499: Materials & Supplies \$4,691.26

500-599: Capital Outlay \$45,822.10

Total Auxiliary Services

\$142,109.63

7000-7999: Capital Outlay

500-599: Capital Outlay \$172,803.83

Total Capital Outlay

\$172,803.83

TOTAL EXPENDITURES:

\$314,913.46

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

\$314,913.46

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

(\$192,156.92)

BEGINNING FUND BALANCE - OCT. 1:

\$618,800.39

ENDING FUND BALANCE - SEPT. 30:

\$426,643.47

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$6,412,724.00

TOTAL REVENUES:

\$6,412,724.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,589,914.64

200-299: Employee Benefits \$1,744,948.26

Total Instructional Services

\$5,334,862.90

2000-2999: Instructional Support Services

001-199: Personal Services \$293,640.11

200-299: Employee Benefits \$104,011.52

Total Instructional Support Services

\$397,651.63

6000-6999: General Administrative Services

001-199: Personal Services \$127,352.49

200-299: Employee Benefits \$44,265.98

Total General Administrative Services

\$171,618.47

9000-9899: Other Expenditures

001-199: Personal Services \$370,966.71

200-299: Employee Benefits \$136,039.13

300-399: Purchased Services \$1,050.00

400-499: Materials & Supplies \$535.16

Total Other Expenditures

\$508,591.00

TOTAL EXPENDITURES:

\$6,412,724.00

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

\$6,412,724.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources

\$131,186.00

TOTAL REVENUES:

\$131,186.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services

\$95,084.11

200-299: Employee Benefits

\$36,101.89

Total Other Expenditures

\$131,186.00

TOTAL EXPENDITURES:

\$131,186.00

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

\$131,186.00

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, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$340,343.00

TOTAL REVENUES:

\$340,343.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$28,567.99

200-299: Employee Benefits \$2,195.17

300-399: Purchased Services \$35,755.74

400-499: Materials & Supplies \$205,198.68

Total Instructional Services

\$271,717.58

2000-2999: Instructional Support Services

300-399: Purchased Services \$45,663.48

600-899: Other Objects \$13,277.02

Total Instructional Support Services

\$58,940.50

4000-4999: Auxiliary Services

001-199: Personal Services \$1,111.73

200-299: Employee Benefits \$198.52

300-399: Purchased Services \$1,100.00

Total Auxiliary Services

\$2,410.25

6000-6999: General Administrative Services

300-399: Purchased Services \$5,465.90

400-499: Materials & Supplies \$615.77

600-899: Other Objects \$1,193.00

Total General Administrative Services

\$7,274.67

TOTAL EXPENDITURES:

\$340,343.00

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

\$340,343.00

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 - Special Revenue Fund Type
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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

REVENUES:

3000-5999: Federal Sources	\$49,628.20
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TOTAL REVENUES:

\$49,628.20

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$49,628.20
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Total Instructional Support Services	\$49,628.20
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TOTAL EXPENDITURES:

\$49,628.20

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

\$49,628.20

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
by Fund Source
For Fiscal Year Ended September 30, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$6,306,388.46

TOTAL REVENUES: **\$6,306,388.46**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,923,313.92

200-299: Employee Benefits \$546,914.83

300-399: Purchased Services \$197,925.31

400-499: Materials & Supplies \$772,468.68

Total Instructional Services **\$3,440,622.74**

2000-2999: Instructional Support Services

001-199: Personal Services \$170,045.28

200-299: Employee Benefits \$19,836.68

300-399: Purchased Services \$264,233.02

400-499: Materials & Supplies \$111,309.11

600-899: Other Objects \$49,843.05

Total Instructional Support Services **\$615,267.14**

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$106,593.33

Total Operations & Maintenance Services **\$106,593.33**

4000-4999: Auxiliary Services

001-199: Personal Services \$6,677.27

200-299: Employee Benefits \$1,189.77

300-399: Purchased Services \$3,254.24

Total Auxiliary Services **\$11,121.28**

6000-6999: General Administrative Services

001-199: Personal Services \$215,653.66

200-299: Employee Benefits \$67,944.09

300-399: Purchased Services \$19,153.72

400-499: Materials & Supplies \$7,875.96

600-899: Other Objects \$738.00

Total General Administrative Services **\$311,365.43**

9000-9899: Other Expenditures

001-199: Personal Services \$1,188,189.90

200-299: Employee Benefits \$518,134.80

300-399: Purchased Services \$49,924.75

400-499: Materials & Supplies \$50,644.70

600-899: Other Objects \$535.00

Total Other Expenditures **\$1,807,429.15**

TOTAL EXPENDITURES: **\$6,292,399.07**

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

OTHER FINANCING USES:

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

\$13,989.39

TOTAL OTHER FINANCING USES:

\$13,989.39

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

\$6,306,388.46

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
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$434,916.01

TOTAL REVENUES:

\$434,916.01

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,145.00

200-299: Employee Benefits \$241.84

300-399: Purchased Services \$17,866.85

400-499: Materials & Supplies \$347,478.47

Total Instructional Services

\$368,732.16

2000-2999: Instructional Support Services

300-399: Purchased Services \$20,549.00

400-499: Materials & Supplies \$9,661.84

Total Instructional Support Services

\$30,210.84

6000-6999: General Administrative Services

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$384.50

Total General Administrative Services

\$5,384.50

9000-9899: Other Expenditures

300-399: Purchased Services \$10,952.43

400-499: Materials & Supplies \$19,406.08

600-899: Other Objects \$230.00

Total Other Expenditures

\$30,588.51

TOTAL EXPENDITURES:

\$434,916.01

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

\$434,916.01

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
by Fund Source
For Fiscal Year Ended September 30, 2018

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

REVENUES:

3000-5999: Federal Sources

\$103,296.57

TOTAL REVENUES:

\$103,296.57

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$9,966.88

200-299: Employee Benefits

\$1,953.45

400-499: Materials & Supplies

\$25,680.51

Total Instructional Services

\$37,600.84

2000-2999: Instructional Support Services

001-199: Personal Services

\$48,808.50

200-299: Employee Benefits

\$16,887.23

Total Instructional Support Services

\$65,695.73

TOTAL EXPENDITURES:

\$103,296.57

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

\$103,296.57

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4120-0

REVENUES:

3000-5999: Federal Sources \$85,779.00

TOTAL REVENUES:

\$85,779.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$31,054.94

200-299: Employee Benefits \$13,882.87

300-399: Purchased Services \$650.00

400-499: Materials & Supplies \$39,757.09

Total Instructional Services

\$85,344.90

TOTAL EXPENDITURES:

\$85,344.90

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$434.10

TOTAL OTHER FINANCING USES:

\$434.10

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

\$85,779.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4130-0
REVENUES:	
3000-5999: Federal Sources	\$862,482.01
TOTAL REVENUES:	\$862,482.01
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$356,546.55
200-299: Employee Benefits	\$148,981.99
Total Instructional Services	\$505,528.54
2000-2999: Instructional Support Services	
001-199: Personal Services	\$117,360.18
200-299: Employee Benefits	\$15,466.40
300-399: Purchased Services	\$160,853.08
600-899: Other Objects	\$38,179.00
Total Instructional Support Services	\$331,858.66
9000-9899: Other Expenditures	
300-399: Purchased Services	\$13,269.28
600-899: Other Objects	\$7,278.48
Total Other Expenditures	\$20,547.76
TOTAL EXPENDITURES:	\$857,934.96
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$4,547.05
TOTAL OTHER FINANCING USES:	\$4,547.05
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$862,482.01
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, 2018

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$178,795.97
TOTAL REVENUES:	\$178,795.97
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$21,247.66
200-299: Employee Benefits	\$13,316.15
400-499: Materials & Supplies	\$18,989.33
Total Instructional Services	\$53,553.14
2000-2999: Instructional Support Services	
001-199: Personal Services	\$66,411.85
200-299: Employee Benefits	\$26,409.49
300-399: Purchased Services	\$30,474.76
400-499: Materials & Supplies	\$1,004.11
Total Instructional Support Services	\$124,300.21
TOTAL EXPENDITURES:	\$177,853.35
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$942.62
TOTAL OTHER FINANCING USES:	\$942.62
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$178,795.97
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, 2018

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	4160-0
REVENUES:	
3000-5999: Federal Sources	\$159,324.09
TOTAL REVENUES:	\$159,324.09
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$9,633.72
200-299: Employee Benefits	\$1,210.41
300-399: Purchased Services	\$1,950.00
400-499: Materials & Supplies	\$75,180.00
Total Instructional Services	\$87,974.13
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$58,000.00
400-499: Materials & Supplies	\$12,510.00
Total Instructional Support Services	\$70,510.00
TOTAL EXPENDITURES:	\$158,484.13
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$839.96
TOTAL OTHER FINANCING USES:	\$839.96
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$159,324.09
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
by Fund Source
For Fiscal Year Ended September 30, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

REVENUES:

3000-5999: Federal Sources \$1,887,990.11

TOTAL REVENUES:

\$1,887,990.11

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$1,725.98

600-899: Other Objects \$7,395.00

Total Instructional Support Services

\$9,120.98

4000-4999: Auxiliary Services

300-399: Purchased Services \$33,216.57

Total Auxiliary Services

\$33,216.57

9000-9899: Other Expenditures

001-199: Personal Services \$43,931.72

200-299: Employee Benefits \$16,720.69

300-399: Purchased Services \$1,635,459.18

400-499: Materials & Supplies \$139,594.04

Total Other Expenditures

\$1,835,705.63

TOTAL EXPENDITURES:

\$1,878,043.18

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,946.93

TOTAL OTHER FINANCING USES:

\$9,946.93

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

\$1,887,990.11

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, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$9,395,248.01
6000-7999: Local Sources	\$4,043,461.39
8000-8999: Other Sources	\$354,502.47

TOTAL REVENUES:

\$13,793,211.87

EXPENDITURES:

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$78,255.67
200-299: Employee Benefits	\$31,204.44
300-399: Purchased Services	\$207,047.39
400-499: Materials & Supplies	\$106,563.45

Total Operations & Maintenance Services

\$423,070.95

4000-4999: Auxiliary Services

001-199: Personal Services	\$4,611,409.90
200-299: Employee Benefits	\$3,000,792.48
300-399: Purchased Services	\$43,168.24
400-499: Materials & Supplies	\$7,654,087.70
500-599: Capital Outlay	\$306,129.76
600-899: Other Objects	\$7,045.10

Total Auxiliary Services

\$15,622,633.18

TOTAL EXPENDITURES:

\$16,045,704.13

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$3,947.91
9200-9299: Transfers In	\$4,282,186.72

TOTAL OTHER FINANCING SOURCES:

\$4,286,134.63

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,145,142.15
--	----------------

TOTAL OTHER FINANCING USES:

\$1,145,142.15

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

\$12,904,711.65

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

\$888,500.22

BEGINNING FUND BALANCE - OCT. 1:

\$4,448,591.89

ENDING FUND BALANCE - SEPT. 30:

\$5,337,092.11

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

5920-0

REVENUES:

3000-5999: Federal Sources

\$111,694.81

TOTAL REVENUES:

\$111,694.81

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$82,494.35

200-299: Employee Benefits

\$29,200.46

Total Instructional Services

\$111,694.81

TOTAL EXPENDITURES:

\$111,694.81

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

\$111,694.81

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$125,040.62

TOTAL REVENUES:

\$125,040.62

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$92,535.66

200-299: Employee Benefits

\$32,504.96

Total Instructional Services

\$125,040.62

TOTAL EXPENDITURES:

\$125,040.62

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

\$125,040.62

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
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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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For Fiscal Year Ended September 30, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

REVENUES:

3000-5999: Federal Sources \$96,555.56

TOTAL REVENUES:

\$96,555.56

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$64,269.79

200-299: Employee Benefits \$25,862.01

300-399: Purchased Services \$5,915.15

Total Instructional Services

\$96,046.95

TOTAL EXPENDITURES:

\$96,046.95

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$508.61

TOTAL OTHER FINANCING USES:

\$508.61

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

\$96,555.56

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$1,047.20

Total Instructional Services \$1,047.20

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$462.25

Total Instructional Support Services \$462.25

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$220,297.40

Total Operations & Maintenance Services \$220,297.40

TOTAL EXPENDITURES:

\$221,806.85

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$27,687.10

TOTAL OTHER FINANCING SOURCES: \$27,687.10

OTHER FINANCING USES:

920-929: Transfers Out \$2,131.21

TOTAL OTHER FINANCING USES: \$2,131.21

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$196,250.96

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$196,250.96)

BEGINNING FUND BALANCE - OCT. 1: \$202,684.32

ENDING FUND BALANCE - SEPT. 30: \$6,433.36

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$19,095,828.84

TOTAL REVENUES:

\$19,095,828.84

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$146,608.65

Total Instructional Services

\$146,608.65

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$140.00

300-399: Purchased Services \$13,878,575.45

400-499: Materials & Supplies \$2,314,866.93

500-599: Capital Outlay \$116,081.28

600-899: Other Objects \$134,666.74

Total Operations & Maintenance Services

\$16,444,330.40

7000-7999: Capital Outlay

500-599: Capital Outlay \$190,912.94

Total Capital Outlay

\$190,912.94

TOTAL EXPENDITURES:

\$16,781,851.99

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$8.17

9200-9299: Transfers In \$7,620,475.00

TOTAL OTHER FINANCING SOURCES:

\$7,620,483.17

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

\$9,161,368.82

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

\$9,934,460.02

BEGINNING FUND BALANCE - OCT. 1:

\$33,920,757.03

ENDING FUND BALANCE - SEPT. 30:

\$43,855,217.05

**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, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$11,097,820.75

TOTAL REVENUES:

\$11,097,820.75

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$1,510,299.78

400-499: Materials & Supplies \$3,600,195.04

500-599: Capital Outlay \$211,404.61

600-899: Other Objects \$257,195.42

Total Instructional Services

\$5,579,094.85

2000-2999: Instructional Support Services

300-399: Purchased Services \$771,504.05

400-499: Materials & Supplies \$1,645,154.85

500-599: Capital Outlay \$58,236.89

600-899: Other Objects \$175,444.14

Total Instructional Support Services

\$2,650,339.93

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$733,122.56

400-499: Materials & Supplies \$256,302.90

500-599: Capital Outlay \$93,831.40

600-899: Other Objects \$230,292.50

Total Operations & Maintenance Services

\$1,313,549.36

4000-4999: Auxiliary Services

300-399: Purchased Services \$581,986.95

Total Auxiliary Services

\$581,986.95

7000-7999: Capital Outlay

500-599: Capital Outlay \$51,898.42

Total Capital Outlay

\$51,898.42

9000-9899: Other Expenditures

400-499: Materials & Supplies \$1,283,938.93

600-899: Other Objects \$87,145.84

Total Other Expenditures

\$1,371,084.77

TOTAL EXPENDITURES:

\$11,547,954.28

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$68,992.55

9200-9299: Transfers In \$2,750,064.56

TOTAL OTHER FINANCING SOURCES:

\$2,819,057.11

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$6,681.11

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$2,239,586.83

TOTAL OTHER FINANCING USES:

\$2,246,267.94

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

\$10,975,165.11

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

\$122,655.64

BEGINNING FUND BALANCE - OCT. 1:

\$9,053,107.44

ENDING FUND BALANCE - SEPT. 30:

\$9,175,763.08

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
by Fund Source
For Fiscal Year Ended September 30, 2018

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

REVENUES:

8000-8999: Other Sources	\$72,196.56
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TOTAL REVENUES:	\$72,196.56
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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:	\$72,196.56
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BEGINNING FUND BALANCE - OCT. 1:	\$759,405.35
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ENDING FUND BALANCE - SEPT. 30:	\$831,601.91
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$43,603.53

TOTAL REVENUES: \$43,603.53

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$33,269,414.26

TOTAL OTHER FINANCING SOURCES: \$33,269,414.26

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,237,688.91

TOTAL OTHER FINANCING USES: \$9,237,688.91

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$24,031,725.35)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$24,075,328.88

BEGINNING FUND BALANCE - OCT. 1: \$4,835,398.90

ENDING FUND BALANCE - SEPT. 30: \$28,910,727.78

STATE OF ALABAMA
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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, 2018

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 \$58,119.44

TOTAL REVENUES: \$263,561.55

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$12,733.61

TOTAL OTHER FINANCING SOURCES: \$12,733.61

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$12,733.61

TOTAL OTHER FINANCING USES: \$12,733.61

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$263,561.55

BEGINNING FUND BALANCE - OCT. 1: \$1,383,479.71

ENDING FUND BALANCE - SEPT. 30: \$1,647,041.26

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2018

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 \$22,353.06

TOTAL REVENUES: \$140,619.41

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: \$109,417.97

BEGINNING FUND BALANCE - OCT. 1: \$584,098.02

ENDING FUND BALANCE - SEPT. 30: \$693,515.99

STATE OF ALABAMA
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources \$1,636,643.00

TOTAL REVENUES:

\$1,636,643.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay \$1,636,643.00

Total Auxiliary Services

\$1,636,643.00

TOTAL EXPENDITURES:

\$1,636,643.00

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

\$1,636,643.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$3,557,515.58

TOTAL REVENUES:

\$3,557,515.58

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$203,128.27

Total Operations & Maintenance Services

\$203,128.27

7000-7999: Capital Outlay

500-599: Capital Outlay \$3,978,626.58

Total Capital Outlay

\$3,978,626.58

TOTAL EXPENDITURES:

\$4,181,754.85

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

\$4,181,754.85

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

(\$624,239.27)

BEGINNING FUND BALANCE - OCT. 1:

\$7,022,041.46

ENDING FUND BALANCE - SEPT. 30:

\$6,397,802.19

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$22,671.00
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TOTAL REVENUES:	\$22,671.00
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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:	\$22,671.00
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BEGINNING FUND BALANCE - OCT. 1:	\$65,848.00
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ENDING FUND BALANCE - SEPT. 30:	\$88,519.00
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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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$5,185.00

Total Operations & Maintenance Services \$5,185.00

4000-4999: Auxiliary Services

500-599: Capital Outlay \$631,633.00

Total Auxiliary Services \$631,633.00

6000-6999: General Administrative Services

400-499: Materials & Supplies \$14,962.00

Total General Administrative Services \$14,962.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$14,887,902.15

Total Capital Outlay \$14,887,902.15

TOTAL EXPENDITURES:

\$15,539,682.15

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$19,500,000.00

TOTAL OTHER FINANCING SOURCES:

\$19,500,000.00

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

(\$3,960,317.85)

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

\$3,960,317.85

BEGINNING FUND BALANCE - OCT. 1:

\$81,440,039.07

ENDING FUND BALANCE - SEPT. 30:

\$85,400,356.92

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, 2018

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources \$2,115,095.78

TOTAL REVENUES: \$2,115,095.78

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$2,115,095.78

TOTAL OTHER FINANCING USES: \$2,115,095.78

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,115,095.78

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources \$83,013.00

TOTAL REVENUES:

\$83,013.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$83,013.00

Total Operations & Maintenance Services \$83,013.00

TOTAL EXPENDITURES:

\$83,013.00

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

\$83,013.00

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, 2018

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$21,960.00

Total Operations & Maintenance Services \$21,960.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$7,181,863.17

Total Capital Outlay \$7,181,863.17

TOTAL EXPENDITURES:

\$7,203,823.17

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$25,000,000.00

TOTAL OTHER FINANCING SOURCES: \$25,000,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$17,796,176.83)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$17,796,176.83

BEGINNING FUND BALANCE - OCT. 1: (\$181,079.39)

ENDING FUND BALANCE - SEPT. 30: \$17,615,097.44

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, 2018

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, 2018**

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,652,798.77

TOTAL REVENUES:

\$3,652,798.77

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$356,030.91

400-499: Materials & Supplies \$553,278.43

600-899: Other Objects \$133,733.98

Total Instructional Services

\$1,043,043.32

2000-2999: Instructional Support Services

300-399: Purchased Services \$185,116.33

400-499: Materials & Supplies \$810,328.72

500-599: Capital Outlay \$14,750.00

600-899: Other Objects \$79,192.25

Total Instructional Support Services

\$1,089,387.30

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$117,494.31

400-499: Materials & Supplies \$46,404.04

500-599: Capital Outlay \$32,925.00

600-899: Other Objects \$36,977.26

Total Operations & Maintenance Services

\$233,800.61

4000-4999: Auxiliary Services

300-399: Purchased Services \$147,392.40

Total Auxiliary Services

\$147,392.40

9000-9899: Other Expenditures

400-499: Materials & Supplies \$514,304.60

600-899: Other Objects \$231,503.13

Total Other Expenditures

\$745,807.73

TOTAL EXPENDITURES:

\$3,259,431.36

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$2,209.68

9200-9299: Transfers In \$183,677.15

TOTAL OTHER FINANCING SOURCES:

\$185,886.83

OTHER FINANCING USES:

920-929: Transfers Out \$508,184.95

TOTAL OTHER FINANCING USES:

\$508,184.95

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

\$3,581,729.48

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

\$71,069.29

BEGINNING FUND BALANCE - OCT. 1:

\$2,146,588.32

ENDING FUND BALANCE - SEPT. 30:

\$2,217,657.61

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, 2018

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:	\$523,011,136.06
ENDING FUND BALANCE - SEPT. 30:	\$523,011,136.06

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, 2018

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:	\$4,986,890.80
ENDING FUND BALANCE - SEPT. 30:	\$4,986,890.80

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, 2018

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