



# BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

*Baldwin County, Alabama | Eddie Tyler, Superintendent*

# FY 2022 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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

**REVENUES:**

1000-2999: State Sources \$143,707,668.00

6000-7999: Local Sources \$42,782,360.00

**TOTAL REVENUES: \$186,490,028.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$101,129,965.55

200-299: Employee Benefits \$37,377,627.65

300-399: Purchased Services \$262,867.68

400-499: Materials & Supplies \$4,703,963.27

**Total Instructional Services \$143,474,424.15**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$22,403,647.49

200-299: Employee Benefits \$7,743,540.09

400-499: Materials & Supplies \$450,353.00

**Total Instructional Support Services \$30,597,540.58**

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

001-199: Personal Services \$6,448,476.26

200-299: Employee Benefits \$3,059,456.98

**Total Operations & Maintenance Services \$9,507,933.24**

**6000-6999: General Administrative Services**

001-199: Personal Services \$2,035,168.92

200-299: Employee Benefits \$697,560.93

**Total General Administrative Services \$2,732,729.85**

**9000-9899: Other Expenditures**

001-199: Personal Services \$130,130.27

200-299: Employee Benefits \$47,269.91

**Total Other Expenditures \$177,400.18**

**TOTAL EXPENDITURES: \$186,490,028.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$186,490,028.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1131-0

**REVENUES:**

1000-2999: State Sources	\$3,048,960.00
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<b>TOTAL REVENUES:</b>	<b>\$3,048,960.00</b>
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**OTHER FINANCING USES:**

920-929: Transfers Out	\$3,048,960.00
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$3,048,960.00</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$3,048,960.00</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
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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 - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

**REVENUES:**

1000-2999: State Sources	\$2,301,172.41
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**TOTAL REVENUES:**

**\$2,301,172.41**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$1,925,022.14
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200-299: Employee Benefits	\$376,150.27
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Total Instructional Services	\$2,301,172.41
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**TOTAL EXPENDITURES:**

**\$2,301,172.41**

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

**\$2,301,172.41**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources \$1,316,886.00

**TOTAL REVENUES:**

**\$1,316,886.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$958,551.05

200-299: Employee Benefits \$358,334.95

**Total Instructional Support Services \$1,316,886.00**

**TOTAL EXPENDITURES:**

**\$1,316,886.00**

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

**\$1,316,886.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources \$60,967.00

**TOTAL REVENUES:**

**\$60,967.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$47,210.57

200-299: Employee Benefits \$13,756.43

**Total General Administrative Services \$60,967.00**

**TOTAL EXPENDITURES:**

**\$60,967.00**

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

**\$60,967.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

**REVENUES:**

1000-2999: State Sources \$254,255.00

**TOTAL REVENUES:**

**\$254,255.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$23,518.00

400-499: Materials & Supplies \$163,504.11

500-599: Capital Outlay \$60,892.00

**Total Instructional Services**

**\$247,914.11**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$6,340.89

**Total Auxiliary Services**

**\$6,340.89**

**TOTAL EXPENDITURES:**

**\$254,255.00**

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

**\$254,255.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1227-0

**REVENUES:**

1000-2999: State Sources \$471,469.45

**TOTAL REVENUES:**

**\$471,469.45**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$400,352.18

200-299: Employee Benefits \$71,117.27

**Total Instructional Services**

**\$471,469.45**

**TOTAL EXPENDITURES:**

**\$471,469.45**

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

**\$471,469.45**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**



**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1228-0

**REVENUES:**

1000-2999: State Sources	\$29,533.00
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<b>TOTAL REVENUES:</b>	<b>\$29,533.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$29,533.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$29,533.00
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**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

**REVENUES:**

1000-2999: State Sources \$1,322,025.00

**TOTAL REVENUES:**

**\$1,322,025.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$987,260.29

200-299: Employee Benefits \$334,764.71

**Total Instructional Support Services \$1,322,025.00**

**TOTAL EXPENDITURES:**

**\$1,322,025.00**

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

**\$1,322,025.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

**REVENUES:**

1000-2999: State Sources \$691,682.00

**TOTAL REVENUES:**

**\$691,682.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$415,143.50

200-299: Employee Benefits \$156,693.20

300-399: Purchased Services \$3,383.14

400-499: Materials & Supplies \$58,182.56

**Total Instructional Services**

**\$633,402.40**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$15,666.42

200-299: Employee Benefits \$6,793.18

300-399: Purchased Services \$3,364.62

400-499: Materials & Supplies \$2,637.88

**Total Instructional Support Services**

**\$28,462.10**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$29,817.50

**Total General Administrative Services**

**\$29,817.50**

**TOTAL EXPENDITURES:**

**\$691,682.00**

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

**\$691,682.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1254-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$500.00
<b>TOTAL REVENUES:</b>	<b>\$500.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$416.26
200-299: Employee Benefits	\$83.74
<b>Total Instructional Services</b>	<b>\$500.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$500.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$500.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1255-0

**REVENUES:**

1000-2999: State Sources	\$254,640.92
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**TOTAL REVENUES:**

**\$254,640.92**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services	\$254,640.92
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**Total Instructional Services**

**\$254,640.92**

**TOTAL EXPENDITURES:**

**\$254,640.92**

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

**\$254,640.92**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1260-0

**REVENUES:**

1000-2999: State Sources \$95,955.39

**TOTAL REVENUES:**

**\$95,955.39**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$13,050.00

400-499: Materials & Supplies \$81,948.01

**Total Instructional Services**

**\$94,998.01**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$456.00

200-299: Employee Benefits \$35.60

300-399: Purchased Services \$12,734.57

600-899: Other Objects \$5,191.35

**Total Instructional Support Services**

**\$18,417.52**

**TOTAL EXPENDITURES:**

**\$113,415.53**

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

**\$113,415.53**

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

**(\$17,460.14)**

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

**\$83,940.06**

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

**\$66,479.92**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1262-0**

**REVENUES:**

1000-2999: State Sources	\$103,145.00
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**TOTAL REVENUES:**

**\$103,145.00**

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

**\$0.00**

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

**\$103,145.00**

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

**\$103,145.00**

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

**\$206,290.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1275-0

**REVENUES:**

1000-2999: State Sources \$171,056.00

**TOTAL REVENUES:**

**\$171,056.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$4,555.50

400-499: Materials & Supplies \$93,138.48

**Total Instructional Services**

**\$97,693.98**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$46,977.24

200-299: Employee Benefits \$17,016.45

400-499: Materials & Supplies \$9,368.33

**Total Instructional Support Services**

**\$73,362.02**

**TOTAL EXPENDITURES:**

**\$171,056.00**

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

**\$171,056.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

**REVENUES:**

1000-2999: State Sources \$29,778.00

**TOTAL REVENUES: \$29,778.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$21,106.75

200-299: Employee Benefits \$4,200.13

**Total Instructional Services \$25,306.88**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$4,071.12

600-899: Other Objects \$400.00

**Total Instructional Support Services \$4,471.12**

**TOTAL EXPENDITURES: \$29,778.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$29,778.00**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1285-0**

**REVENUES:**

1000-2999: State Sources	\$8,527.00
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<b>TOTAL REVENUES:</b>	<b>\$8,527.00</b>
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**EXPENDITURES:**

2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$8,527.00

Total Instructional Support Services	\$8,527.00
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<b>TOTAL EXPENDITURES:</b>	<b>\$8,527.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$8,527.00
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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**  
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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-0

**REVENUES:**

1000-2999: State Sources	\$25,000.00
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<b>TOTAL REVENUES:</b>	<b>\$25,000.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$25,000.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$25,000.00
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**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

**REVENUES:**

1000-2999: State Sources \$12,526,723.00

**TOTAL REVENUES:**

**\$12,526,723.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$7,467,556.70

200-299: Employee Benefits \$3,484,863.26

300-399: Purchased Services \$749,851.71

400-499: Materials & Supplies \$821,639.33

600-899: Other Objects \$2,812.00

**Total Auxiliary Services \$12,526,723.00**

**TOTAL EXPENDITURES:**

**\$12,526,723.00**

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

**\$12,526,723.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

**REVENUES:**

1000-2999: State Sources \$760,236.00

**TOTAL REVENUES:**

**\$760,236.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$37,996.25

200-299: Employee Benefits \$2,963.77

400-499: Materials & Supplies \$30,981.94

**Total Instructional Services**

**\$71,941.96**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$392,320.05

200-299: Employee Benefits \$147,210.68

300-399: Purchased Services \$84,996.67

400-499: Materials & Supplies \$50,185.64

600-899: Other Objects \$13,581.00

**Total Instructional Support Services**

**\$688,294.04**

**TOTAL EXPENDITURES:**

**\$760,236.00**

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

**\$760,236.00**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1415-0**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$2,678.00

**Total Instructional Services**

**\$2,678.00**

**TOTAL EXPENDITURES:**

**\$2,678.00**

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

**\$2,678.00**

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

**(\$2,678.00)**

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

**\$2,678.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1520-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$797,835.00
<b>TOTAL REVENUES:</b>	<b>\$797,835.00</b>
<b>EXPENDITURES:</b>	
9000-9899: Other Expenditures	
001-199: Personal Services	\$570,625.49
200-299: Employee Benefits	\$226,784.13
300-399: Purchased Services	\$187.45
400-499: Materials & Supplies	\$237.93
<b>Total Other Expenditures</b>	<b>\$797,835.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$797,835.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$797,835.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources \$1,655,673.00

**TOTAL REVENUES:**

**\$1,655,673.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$1,297,798.74

200-299: Employee Benefits \$509,846.95

300-399: Purchased Services \$6,042.44

400-499: Materials & Supplies \$329,899.48

500-599: Capital Outlay \$82,122.00

600-899: Other Objects \$20,900.00

**Total Other Expenditures \$2,246,609.61**

**TOTAL EXPENDITURES:**

**\$2,246,609.61**

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

**\$2,246,609.61**

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

**(\$590,936.61)**

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

**\$685,719.01**

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

**\$94,782.40**



**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, 2022**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1760-0
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:	\$25,000.00
ENDING FUND BALANCE - SEPT. 30:	\$25,000.00

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

**REVENUES:**

1000-2999: State Sources \$3,000,000.00

**TOTAL REVENUES:**

**\$3,000,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$4,369,861.02

**Total Instructional Services**

**\$4,369,861.02**

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

300-399: Purchased Services \$2,523,255.00

**Total Operations & Maintenance Services**

**\$2,523,255.00**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$261,717.34

400-499: Materials & Supplies \$83,723.22

**Total General Administrative Services**

**\$345,440.56**

**TOTAL EXPENDITURES:**

**\$7,238,556.58**

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

**\$7,238,556.58**

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

**(\$4,238,556.58)**

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

**\$7,238,556.58**

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

**\$3,000,000.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

**REVENUES:**

1000-2999: State Sources	\$55,497.00
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**TOTAL REVENUES:**

**\$55,497.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies	\$205,000.00
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**Total Instructional Services**

**\$205,000.00**

**TOTAL EXPENDITURES:**

**\$205,000.00**

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

**\$205,000.00**

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

**OTHER FUND USES:**

**(\$149,503.00)**

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

**\$207,816.00**

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

**\$58,313.00**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**2130-0**

**EXPENDITURES:**

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

600-899: Other Objects

\$45,094.00

**Total Operations & Maintenance Services**

**\$45,094.00**

**TOTAL EXPENDITURES:**

**\$45,094.00**

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

**\$45,094.00**

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

**(\$45,094.00)**

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

**\$45,094.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

**REVENUES:**

1000-2999: State Sources \$51,318.79

**TOTAL REVENUES:**

**\$51,318.79**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$30,462.96

200-299: Employee Benefits \$20,855.83

**Total Instructional Services**

**\$51,318.79**

**TOTAL EXPENDITURES:**

**\$51,318.79**

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

**\$51,318.79**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

**REVENUES:**

1000-2999: State Sources \$4,124.94

**TOTAL REVENUES:**

**\$4,124.94**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$4,124.94

**Total Instructional Support Services \$4,124.94**

**TOTAL EXPENDITURES:**

**\$4,124.94**

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

**\$4,124.94**

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

**OTHER FUND USES:**

**\$0.00**

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

**\$4,763.67**

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

**\$4,763.67**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

**REVENUES:**

1000-2999: State Sources \$222,000.00

**TOTAL REVENUES:**

**\$222,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$144,923.06

200-299: Employee Benefits \$29,661.94

**Total Instructional Services**

**\$174,585.00**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$40,000.00

200-299: Employee Benefits \$7,415.00

**Total Instructional Support Services**

**\$47,415.00**

**TOTAL EXPENDITURES:**

**\$222,000.00**

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

**\$222,000.00**

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

**\$0.00**

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

**\$28,808.65**

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

**\$28,808.65**

**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, 2022**

**002 - Baldwin County Board of Education**

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

<b>1000-2999: State Sources</b>	\$181,178.00
<b>6000-7999: Local Sources</b>	\$86,313,081.20
<b>8000-8999: Other Sources</b>	\$979,460.76

**TOTAL REVENUES:**

**\$87,473,719.96**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$382,524.56
200-299: Employee Benefits	\$50,578.80
300-399: Purchased Services	\$507,761.51
400-499: Materials & Supplies	\$2,411,516.55
500-599: Capital Outlay	\$49,543.05
600-899: Other Objects	\$4,380.00

**Total Instructional Services**

**\$3,406,304.47**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$1,098,376.93
200-299: Employee Benefits	\$115,619.79
300-399: Purchased Services	\$402,645.66
400-499: Materials & Supplies	\$358,598.09
600-899: Other Objects	\$35,859.00

**Total Instructional Support Services**

**\$2,011,099.47**

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

001-199: Personal Services	\$2,638.25
200-299: Employee Benefits	\$493.25
300-399: Purchased Services	\$2,758,141.91
400-499: Materials & Supplies	\$130,894.32
500-599: Capital Outlay	\$62,616.00
600-899: Other Objects	\$197.45

**Total Operations & Maintenance Services**

**\$2,954,981.18**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$266,713.26
200-299: Employee Benefits	\$49,348.55
500-599: Capital Outlay	\$291,495.00

**Total Auxiliary Services**

**\$607,556.81**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$8,606.33
200-299: Employee Benefits	\$2,492.36
300-399: Purchased Services	\$2,606,229.62
400-499: Materials & Supplies	\$1,469,503.82



**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

600-899: Other Objects	\$180,994.71
<b>Total General Administrative Services</b>	<b>\$4,267,826.84</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$41,424.51
200-299: Employee Benefits	\$19,059.75
600-899: Other Objects	\$162,706.50
<b>Total Other Expenditures</b>	<b>\$223,190.76</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,470,959.53</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$3,119,179.89
<b>9200-9299: Transfers In</b>	\$1,074,200.24
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$4,193,380.13</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,028,361.20
920-929: Transfers Out	\$59,099,272.08
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$61,127,633.28</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$70,405,212.68</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$17,068,507.28</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$48,391,917.39</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$65,460,424.67</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$58,228,276.42

**TOTAL REVENUES:**

**\$58,228,276.42**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$18,374,283.72

200-299: Employee Benefits \$6,180,599.88

**Total Instructional Services**

**\$24,554,883.60**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$13,918,229.19

200-299: Employee Benefits \$4,994,329.33

**Total Instructional Support Services**

**\$18,912,558.52**

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

001-199: Personal Services \$3,313,147.24

200-299: Employee Benefits \$1,510,989.73

**Total Operations & Maintenance Services**

**\$4,824,136.97**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,701,865.61

200-299: Employee Benefits \$491,509.58

300-399: Purchased Services \$106,248.60

400-499: Materials & Supplies \$1,567,582.30

**Total Auxiliary Services**

**\$3,867,206.09**

**6000-6999: General Administrative Services**

001-199: Personal Services \$3,266,319.47

200-299: Employee Benefits \$1,021,724.97

**Total General Administrative Services**

**\$4,288,044.44**

**9000-9899: Other Expenditures**

001-199: Personal Services \$56,042.35

200-299: Employee Benefits \$19,421.74

**Total Other Expenditures**

**\$75,464.09**

**TOTAL EXPENDITURES:**

**\$56,522,293.71**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$4,000.00

9200-9299: Transfers In \$543,512.41

**TOTAL OTHER FINANCING SOURCES:**

**\$547,512.41**

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

**\$55,974,781.30**

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

**\$2,253,495.12**

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

**\$14,999,282.02**

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

**\$17,252,777.14**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6520-0

**REVENUES:**

6000-7999: Local Sources \$319,997.14

**TOTAL REVENUES:**

**\$319,997.14**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$190,714.41

200-299: Employee Benefits \$79,525.48

**Total Instructional Services**

**\$270,239.89**

**TOTAL EXPENDITURES:**

**\$270,239.89**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$40,300.00

**TOTAL OTHER FINANCING SOURCES:**

**\$40,300.00**

**OTHER FINANCING USES:**

001-999: Other Financing Uses (Account Codes 9900-9990) \$575,000.00

920-929: Transfers Out \$150,000.00

**TOTAL OTHER FINANCING USES:**

**\$725,000.00**

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

**\$954,939.89**

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

**(\$634,942.75)**

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

**\$534,816.94**

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

**(\$100,125.81)**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

**6850-0**

**REVENUES:**

6000-7999: Local Sources	\$158.02
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**TOTAL REVENUES:**

**\$158.02**

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

**\$0.00**

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

**\$158.02**

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

**\$0.00**

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

**\$158.02**

**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, 2022**

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	\$8,852.00
200-299: Employee Benefits	\$690.47
400-499: Materials & Supplies	\$29,975.54
600-899: Other Objects	\$3,825.00

**Total Other Expenditures**

**\$43,343.01**

**TOTAL EXPENDITURES:**

**\$43,343.01**

**OTHER FINANCING SOURCES:**

**9200-9299: Transfers In**

\$118,055.88

**TOTAL OTHER FINANCING SOURCES:**

**\$118,055.88**

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

**(\$74,712.87)**

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

**\$74,712.87**

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

**\$247,826.13**

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

**\$322,539.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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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**

**6930-0**

**OTHER FINANCING USES:**

920-929: Transfers Out

\$105,362.46

**TOTAL OTHER FINANCING USES:**

**\$105,362.46**

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

**\$105,362.46**

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

**(\$105,362.46)**

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

**\$105,362.46**

**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**  
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*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6940-0**

**REVENUES:**

6000-7999: Local Sources \$3,006.75

**TOTAL REVENUES: \$3,006.75**

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$3,006.75

**Total Instructional Support Services \$3,006.75**

**TOTAL EXPENDITURES: \$3,006.75**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,006.75**

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

**BEGINNING FUND BALANCE - OCT. 1: \$114,845.84**

**ENDING FUND BALANCE - SEPT. 30: \$114,845.84**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

**REVENUES:**

1000-2999: State Sources \$22,600.00

**TOTAL REVENUES:**

**\$22,600.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$16,983.91

200-299: Employee Benefits \$3,115.32

**Total Instructional Support Services \$20,099.23**

**TOTAL EXPENDITURES:**

**\$20,099.23**

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

**\$20,099.23**

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

**\$2,500.77**

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

**\$3,148.63**

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

**\$5,649.40**



**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

**REVENUES:**

6000-7999: Local Sources \$1,721,566.06

**TOTAL REVENUES:**

**\$1,721,566.06**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$27,702.80

200-299: Employee Benefits \$10,404.19

**Total Instructional Support Services**

**\$38,106.99**

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

600-899: Other Objects \$5,950.00

**Total Operations & Maintenance Services**

**\$5,950.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$894,899.05

200-299: Employee Benefits \$173,408.15

300-399: Purchased Services \$119,967.29

400-499: Materials & Supplies \$73,016.65

600-899: Other Objects \$54,052.45

**Total Other Expenditures**

**\$1,315,343.59**

**TOTAL EXPENDITURES:**

**\$1,359,400.58**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$2,290.75

**TOTAL OTHER FINANCING SOURCES:**

**\$2,290.75**

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

**\$1,357,109.83**

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

**\$364,456.23**

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

**\$1,005,053.00**

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

**\$1,369,509.23**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

**REVENUES:**

8000-8999: Other Sources \$240,298.43

**TOTAL REVENUES:**

**\$240,298.43**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

400-499: Materials & Supplies \$12,864.00

**Total Auxiliary Services**

**\$12,864.00**

**TOTAL EXPENDITURES:**

**\$12,864.00**

**OTHER FINANCING USES:**

920-929: Transfers Out \$299,013.75

**TOTAL OTHER FINANCING USES:**

**\$299,013.75**

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

**\$311,877.75**

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

**(\$71,579.32)**

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

**\$71,579.32**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

**REVENUES:**

8000-8999: Other Sources \$8,496.76

**TOTAL REVENUES: \$8,496.76**

**OTHER FINANCING USES:**

920-929: Transfers Out \$244,498.66

**TOTAL OTHER FINANCING USES: \$244,498.66**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$244,498.66**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$236,001.90)**

**BEGINNING FUND BALANCE - OCT. 1: \$236,001.90**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

**REVENUES:**

8000-8999: Other Sources \$54,371.46

**TOTAL REVENUES:**

**\$54,371.46**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$96,170.17

400-499: Materials & Supplies \$7,950.00

500-599: Capital Outlay \$22,199.19

**Total Auxiliary Services**

**\$126,319.36**

**TOTAL EXPENDITURES:**

**\$126,319.36**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$61,083.36

**TOTAL OTHER FINANCING SOURCES:**

**\$61,083.36**

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

**\$65,236.00**

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

**(\$10,864.54)**

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

**\$74,608.05**

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

**\$63,743.51**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**3210-0**

**REVENUES:**

3000-5999: Federal Sources \$6,583,339.00

**TOTAL REVENUES:**

**\$6,583,339.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,865,546.11

200-299: Employee Benefits \$1,581,270.40

400-499: Materials & Supplies \$7,050.94

**Total Instructional Services**

**\$5,453,867.45**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$178,550.21

200-299: Employee Benefits \$62,418.39

**Total Instructional Support Services**

**\$240,968.60**

**6000-6999: General Administrative Services**

001-199: Personal Services \$99,933.72

200-299: Employee Benefits \$29,288.94

**Total General Administrative Services**

**\$129,222.66**

**9000-9899: Other Expenditures**

001-199: Personal Services \$552,255.29

200-299: Employee Benefits \$206,300.00

300-399: Purchased Services \$375.00

400-499: Materials & Supplies \$350.00

**Total Other Expenditures**

**\$759,280.29**

**TOTAL EXPENDITURES:**

**\$6,583,339.00**

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

**\$6,583,339.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

**REVENUES:**

3000-5999: Federal Sources \$135,094.00

**TOTAL REVENUES:**

**\$135,094.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$99,782.80

200-299: Employee Benefits \$34,936.20

300-399: Purchased Services \$375.00

**Total Other Expenditures \$135,094.00**

**TOTAL EXPENDITURES:**

**\$135,094.00**

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

**\$135,094.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**3310-0**

**REVENUES:**

**3000-5999: Federal Sources** \$381,302.00

**TOTAL REVENUES:**

**\$381,302.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$35,238.47

200-299: Employee Benefits \$3,333.50

300-399: Purchased Services \$21,851.14

400-499: Materials & Supplies \$210,967.69

500-599: Capital Outlay \$42,922.82

**Total Instructional Services**

**\$314,313.62**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$47,201.31

600-899: Other Objects \$7,480.94

**Total Instructional Support Services**

**\$54,682.25**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$861.35

200-299: Employee Benefits \$137.44

300-399: Purchased Services \$562.87

**Total Auxiliary Services**

**\$1,561.66**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$8,803.33

400-499: Materials & Supplies \$331.14

600-899: Other Objects \$1,610.00

**Total General Administrative Services**

**\$10,744.47**

**TOTAL EXPENDITURES:**

**\$381,302.00**

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

**\$381,302.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

**REVENUES:**

3000-5999: Federal Sources	\$41,962.00
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**TOTAL REVENUES:**

**\$41,962.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies	\$41,962.00
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Total Instructional Support Services	\$41,962.00
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**TOTAL EXPENDITURES:**

**\$41,962.00**

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

**\$41,962.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

**REVENUES:**

3000-5999: Federal Sources \$5,797,059.39

**TOTAL REVENUES: \$5,797,059.39**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,748,636.23

200-299: Employee Benefits \$470,419.65

300-399: Purchased Services \$145,907.61

400-499: Materials & Supplies \$447,994.35

**Total Instructional Services \$2,812,957.84**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$93,829.06

200-299: Employee Benefits \$8,285.91

300-399: Purchased Services \$188,313.88

400-499: Materials & Supplies \$44,526.03

600-899: Other Objects \$31,487.00

**Total Instructional Support Services \$366,441.88**

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

300-399: Purchased Services \$93,019.86

**Total Operations & Maintenance Services \$93,019.86**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,551.00

200-299: Employee Benefits \$298.61

300-399: Purchased Services \$3,253.70

**Total Auxiliary Services \$5,103.31**

**6000-6999: General Administrative Services**

001-199: Personal Services \$277,529.79

200-299: Employee Benefits \$89,237.88

300-399: Purchased Services \$6,136.37

400-499: Materials & Supplies \$13,249.38

600-899: Other Objects \$2,768.00

**Total General Administrative Services \$388,921.42**

**9000-9899: Other Expenditures**

001-199: Personal Services \$1,371,861.42

200-299: Employee Benefits \$581,295.73

300-399: Purchased Services \$22,861.21

400-499: Materials & Supplies \$3,290.53

**Total Other Expenditures \$1,979,308.89**

**TOTAL EXPENDITURES: \$5,645,753.20**

**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, 2022**

*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)

\$151,306.19

**TOTAL OTHER FINANCING USES:**

**\$151,306.19**

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

**\$5,797,059.39**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

**REVENUES:**

3000-5999: Federal Sources \$450,581.56

**TOTAL REVENUES:**

**\$450,581.56**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,752.50

200-299: Employee Benefits \$292.69

300-399: Purchased Services \$36,468.00

400-499: Materials & Supplies \$282,631.73

**Total Instructional Services**

**\$323,144.92**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$22,306.58

400-499: Materials & Supplies \$42,367.38

600-899: Other Objects \$23,981.12

**Total Instructional Support Services**

**\$88,655.08**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$25,059.91

400-499: Materials & Supplies \$2,095.44

600-899: Other Objects \$770.00

**Total Other Expenditures**

**\$27,925.35**

**TOTAL EXPENDITURES:**

**\$439,725.35**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$10,856.21

**TOTAL OTHER FINANCING USES:**

**\$10,856.21**

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

**\$450,581.56**

**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**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4116-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$73,106.11
<b>TOTAL REVENUES:</b>	<b>\$73,106.11</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$31,518.75
200-299: Employee Benefits	\$2,837.70
400-499: Materials & Supplies	\$5,538.62
<b>Total Instructional Services</b>	<b>\$39,895.07</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$24,982.37
200-299: Employee Benefits	\$8,228.67
<b>Total Instructional Support Services</b>	<b>\$33,211.04</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$73,106.11</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$73,106.11</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

**REVENUES:**

3000-5999: Federal Sources \$1,087,988.46

**TOTAL REVENUES:**

**\$1,087,988.46**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$189,635.42

200-299: Employee Benefits \$81,888.50

**Total Instructional Services**

**\$271,523.92**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$255,009.16

200-299: Employee Benefits \$30,791.24

300-399: Purchased Services \$340,967.35

400-499: Materials & Supplies \$64,548.15

600-899: Other Objects \$35,840.88

**Total Instructional Support Services**

**\$727,156.78**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$35,841.43

400-499: Materials & Supplies \$880.25

600-899: Other Objects \$24,189.03

**Total Other Expenditures**

**\$60,910.71**

**TOTAL EXPENDITURES:**

**\$1,059,591.41**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$28,397.05

**TOTAL OTHER FINANCING USES:**

**\$28,397.05**

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

**\$1,087,988.46**

**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**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4150-0

**REVENUES:**

3000-5999: Federal Sources \$324,738.85

**TOTAL REVENUES:**

**\$324,738.85**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$26,563.29

200-299: Employee Benefits \$14,753.04

400-499: Materials & Supplies \$104,145.35

**Total Instructional Services**

**\$145,461.68**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$104,239.08

200-299: Employee Benefits \$43,239.42

300-399: Purchased Services \$18,473.61

400-499: Materials & Supplies \$5,939.63

600-899: Other Objects \$1,018.00

**Total Instructional Support Services**

**\$172,909.74**

**TOTAL EXPENDITURES:**

**\$318,371.42**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$6,367.43

**TOTAL OTHER FINANCING USES:**

**\$6,367.43**

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

**\$324,738.85**

**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  
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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4160-0

**REVENUES:**

3000-5999: Federal Sources \$489,090.06

**TOTAL REVENUES:**

**\$489,090.06**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$56,232.37

200-299: Employee Benefits \$20,556.37

300-399: Purchased Services \$64,400.00

400-499: Materials & Supplies \$181,179.24

**Total Instructional Services**

**\$322,367.98**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$4,160.00

200-299: Employee Benefits \$360.68

300-399: Purchased Services \$91,139.63

600-899: Other Objects \$34,450.00

**Total Instructional Support Services**

**\$130,110.31**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$2,849.00

400-499: Materials & Supplies \$24,172.77

**Total Other Expenditures**

**\$27,021.77**

**TOTAL EXPENDITURES:**

**\$479,500.06**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$9,590.00

**TOTAL OTHER FINANCING USES:**

**\$9,590.00**

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

**\$489,090.06**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

**REVENUES:**

3000-5999: Federal Sources \$75,000.00

**TOTAL REVENUES: \$75,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$3,000.00

400-499: Materials & Supplies \$47,230.70

**Total Instructional Services \$50,230.70**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$10,955.00

200-299: Employee Benefits \$854.52

400-499: Materials & Supplies \$11,002.24

**Total Instructional Support Services \$22,811.76**

**TOTAL EXPENDITURES: \$73,042.46**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$1,957.54

**TOTAL OTHER FINANCING USES: \$1,957.54**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$75,000.00**

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

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

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



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4286-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$733,161.94
<b>TOTAL REVENUES:</b>	<b>\$733,161.94</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$149,378.79
200-299: Employee Benefits	\$71,182.73
300-399: Purchased Services	\$2,250.00
400-499: Materials & Supplies	\$106,936.49
<b>Total Instructional Services</b>	<b>\$329,748.01</b>
<b>2000-2999: Instructional Support Services</b>	
300-399: Purchased Services	\$12,397.75
400-499: Materials & Supplies	\$45,040.18
600-899: Other Objects	\$9,670.00
<b>Total Instructional Support Services</b>	<b>\$67,107.93</b>
<b>4000-4999: Auxiliary Services</b>	
500-599: Capital Outlay	\$336,306.00
<b>Total Auxiliary Services</b>	<b>\$336,306.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$733,161.94</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$733,161.94</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

*002 - Baldwin County Board of Education*

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4287-0
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:	\$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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4288-0

**REVENUES:**

3000-5999: Federal Sources \$13,545.08

**TOTAL REVENUES:**

**\$13,545.08**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$11,359.40

**Total Instructional Services**

**\$11,359.40**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$2,185.68

**Total Auxiliary Services**

**\$2,185.68**

**TOTAL EXPENDITURES:**

**\$13,545.08**

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

**\$13,545.08**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4289-0

**REVENUES:**

3000-5999: Federal Sources

\$1,225.00

**TOTAL REVENUES:**

**\$1,225.00**

**EXPENDITURES:**

2000-2999: Instructional Support Services

300-399: Purchased Services

\$1,225.00

Total Instructional Support Services

**\$1,225.00**

**TOTAL EXPENDITURES:**

**\$1,225.00**

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

**\$1,225.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4290-0

**REVENUES:**

3000-5999: Federal Sources

\$3,326.75

**TOTAL REVENUES:**

**\$3,326.75**

**EXPENDITURES:**

9000-9899: Other Expenditures

400-499: Materials & Supplies

\$3,326.75

Total Other Expenditures

**\$3,326.75**

**TOTAL EXPENDITURES:**

**\$3,326.75**

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

**\$3,326.75**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4291-0

**REVENUES:**

3000-5999: Federal Sources

\$514,761.88

**TOTAL REVENUES:**

**\$514,761.88**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$497,195.52

**Total Instructional Services**

**\$497,195.52**

9000-9899: Other Expenditures

400-499: Materials & Supplies

\$17,566.36

**Total Other Expenditures**

**\$17,566.36**

**TOTAL EXPENDITURES:**

**\$514,761.88**

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

**\$514,761.88**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4295-0

**REVENUES:**

3000-5999: Federal Sources

\$232,587.04

**TOTAL REVENUES:**

**\$232,587.04**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$139,457.50

200-299: Employee Benefits

\$23,654.79

300-399: Purchased Services

\$3,646.45

400-499: Materials & Supplies

\$65,828.30

**Total Instructional Services**

**\$232,587.04**

**TOTAL EXPENDITURES:**

**\$232,587.04**

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

**\$232,587.04**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4296-0

**REVENUES:**

3000-5999: Federal Sources \$5,086,203.52

**TOTAL REVENUES:**

**\$5,086,203.52**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$228,390.28

200-299: Employee Benefits \$35,590.46

300-399: Purchased Services \$224,158.36

400-499: Materials & Supplies \$2,383,797.93

500-599: Capital Outlay \$237,450.00

**Total Instructional Services**

**\$3,109,387.03**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$107,099.31

200-299: Employee Benefits \$12,606.42

300-399: Purchased Services \$236,709.61

400-499: Materials & Supplies \$254,969.42

600-899: Other Objects \$26,945.20

**Total Instructional Support Services**

**\$638,329.96**

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

300-399: Purchased Services \$185,172.09

400-499: Materials & Supplies \$788,309.13

**Total Operations & Maintenance Services**

**\$973,481.22**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$54,709.80

200-299: Employee Benefits \$9,746.47

300-399: Purchased Services \$488.70

**Total Auxiliary Services**

**\$64,944.97**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$171,000.00

**Total General Administrative Services**

**\$171,000.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$108,207.50

200-299: Employee Benefits \$20,852.84

**Total Other Expenditures**

**\$129,060.34**

**TOTAL EXPENDITURES:**

**\$5,086,203.52**

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

**\$5,086,203.52**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4297-0

**REVENUES:**

3000-5999: Federal Sources

\$320,784.63

**TOTAL REVENUES:**

**\$320,784.63**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services

\$18,542.50

200-299: Employee Benefits

\$1,567.35

300-399: Purchased Services

\$266,635.66

400-499: Materials & Supplies

\$11,244.12

600-899: Other Objects

\$22,795.00

**Total Instructional Support Services**

**\$320,784.63**

**TOTAL EXPENDITURES:**

**\$320,784.63**

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

**\$320,784.63**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4298-0

**REVENUES:**

3000-5999: Federal Sources \$15,250,155.05

**TOTAL REVENUES:**

**\$15,250,155.05**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$436,834.19

200-299: Employee Benefits \$85,943.23

400-499: Materials & Supplies \$11,829,158.36

**Total Instructional Services**

**\$12,351,935.78**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$29,783.21

200-299: Employee Benefits \$3,179.60

300-399: Purchased Services \$540,192.96

400-499: Materials & Supplies \$462,544.18

600-899: Other Objects \$3,325.00

**Total Instructional Support Services**

**\$1,039,024.95**

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

400-499: Materials & Supplies \$40,211.00

**Total Operations & Maintenance Services**

**\$40,211.00**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$7,065.76

200-299: Employee Benefits \$1,240.32

**Total Auxiliary Services**

**\$8,306.08**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$1,399,820.75

**Total General Administrative Services**

**\$1,399,820.75**

**9000-9899: Other Expenditures**

001-199: Personal Services \$262,027.79

200-299: Employee Benefits \$37,904.95

300-399: Purchased Services \$74,157.81

400-499: Materials & Supplies \$36,765.94

**Total Other Expenditures**

**\$410,856.49**

**TOTAL EXPENDITURES:**

**\$15,250,155.05**

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

**\$15,250,155.05**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4303-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$222,000.00
<b>TOTAL REVENUES:</b>	<b>\$222,000.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$1,515.14
<b>Total Instructional Services</b>	<b>\$1,515.14</b>
2000-2999: Instructional Support Services	
001-199: Personal Services	\$185,000.00
200-299: Employee Benefits	\$35,484.86
<b>Total Instructional Support Services</b>	<b>\$220,484.86</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$222,000.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$222,000.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA  
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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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

**REVENUES:**

3000-5999: Federal Sources	\$18,678,495.29
6000-7999: Local Sources	\$1,206,246.17
8000-8999: Other Sources	\$343,622.60

**TOTAL REVENUES:**

**\$20,228,364.06**

**EXPENDITURES:**

<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$278,386.87
400-499: Materials & Supplies	\$996.26
<b>Total Operations &amp; Maintenance Services</b>	<b>\$279,383.13</b>

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$5,247,454.51
200-299: Employee Benefits	\$3,224,515.58
300-399: Purchased Services	\$44,026.73
400-499: Materials & Supplies	\$9,599,696.93
500-599: Capital Outlay	\$492,581.15
600-899: Other Objects	\$5,531.95

**Total Auxiliary Services**

**\$18,613,806.85**

**TOTAL EXPENDITURES:**

**\$18,893,189.98**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources	\$3,200.00
9200-9299: Transfers In	\$4,759,926.81

**TOTAL OTHER FINANCING SOURCES:**

**\$4,763,126.81**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,577,502.29
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**TOTAL OTHER FINANCING USES:**

**\$1,577,502.29**

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

**\$15,707,565.46**

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

**\$4,520,798.60**

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

**\$3,797,212.17**

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

**\$8,318,010.77**

**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**  
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*002 - Baldwin County Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5170-0

**EXPENDITURES:**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies

\$5,720.02

**Total Other Expenditures**

**\$5,720.02**

**TOTAL EXPENDITURES:**

**\$5,720.02**

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

**\$5,720.02**

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

**(\$5,720.02)**

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

**\$4,332,634.56**

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

**\$4,326,914.54**

**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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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

**REVENUES:**

3000-5999: Federal Sources

\$213,377.32

**TOTAL REVENUES:**

**\$213,377.32**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$159,084.75

200-299: Employee Benefits

\$54,292.57

Total Instructional Services

**\$213,377.32**

**TOTAL EXPENDITURES:**

**\$213,377.32**

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

**\$213,377.32**

**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

5930-0

**REVENUES:**

3000-5999: Federal Sources

\$83,485.64

**TOTAL REVENUES:**

**\$83,485.64**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$62,566.42

200-299: Employee Benefits

\$20,919.22

Total Instructional Services

**\$83,485.64**

**TOTAL EXPENDITURES:**

**\$83,485.64**

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

**\$83,485.64**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

**REVENUES:**

3000-5999: Federal Sources

\$199,372.47

**TOTAL REVENUES:**

**\$199,372.47**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services

\$79,624.14

200-299: Employee Benefits

\$30,183.80

300-399: Purchased Services

\$4,285.09

**Total Instructional Services**

**\$114,093.03**

**2000-2999: Instructional Support Services**

300-399: Purchased Services

\$80,000.00

400-499: Materials & Supplies

\$2,216.00

**Total Instructional Support Services**

**\$82,216.00**

**TOTAL EXPENDITURES:**

**\$196,309.03**

**OTHER FINANCING USES:**

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

\$3,063.44

**TOTAL OTHER FINANCING USES:**

**\$3,063.44**

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

**\$199,372.47**

**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, 2022**

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

\$106,084.46

**TOTAL OTHER FINANCING SOURCES:**

**\$106,084.46**

**OTHER FINANCING USES:**

920-929: Transfers Out

\$181,138.79

**TOTAL OTHER FINANCING USES:**

**\$181,138.79**

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

**\$75,054.33**

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

**(\$75,054.33)**

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

**\$75,054.33**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**6110-0**

**REVENUES:**

**6000-7999: Local Sources** \$24,761,366.09

**TOTAL REVENUES:**

**\$24,761,366.09**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$22,843.67

**Total Instructional Services**

**\$22,843.67**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$12,300.00

**Total Instructional Support Services**

**\$12,300.00**

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

300-399: Purchased Services \$18,042,094.70

400-499: Materials & Supplies \$2,872,466.82

500-599: Capital Outlay \$611,302.92

600-899: Other Objects \$200,263.47

**Total Operations & Maintenance Services**

**\$21,726,127.91**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$8,113,444.85

**Total Capital Outlay**

**\$8,113,444.85**

**TOTAL EXPENDITURES:**

**\$29,874,716.43**

**OTHER FINANCING SOURCES:**

**9000-9999: Other Financing Sources** \$29,091.24

**TOTAL OTHER FINANCING SOURCES:**

**\$29,091.24**

**OTHER FINANCING USES:**

920-929: Transfers Out \$68,987.32

**TOTAL OTHER FINANCING USES:**

**\$68,987.32**

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

**\$29,914,612.51**

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

**(\$5,153,246.42)**

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

**\$34,274,698.82**

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

**\$29,121,452.40**

**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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**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6235-0

**REVENUES:**

6000-7999: Local Sources \$910,806.37

**TOTAL REVENUES:**

**\$910,806.37**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$273,561.29

200-299: Employee Benefits \$21,626.79

**Total Instructional Services**

**\$295,188.08**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$28,680.00

200-299: Employee Benefits \$2,237.10

**Total Instructional Support Services**

**\$30,917.10**

**TOTAL EXPENDITURES:**

**\$326,105.18**

**OTHER FINANCING USES:**

920-929: Transfers Out \$255,983.60

**TOTAL OTHER FINANCING USES:**

**\$255,983.60**

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

**\$582,088.78**

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

**\$328,717.59**

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

**\$356,592.84**

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

**\$685,310.43**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6245-0

**REVENUES:**

6000-7999: Local Sources \$2,533,414.50

**TOTAL REVENUES:**

**\$2,533,414.50**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,198,728.34

200-299: Employee Benefits \$425,518.18

300-399: Purchased Services \$28,617.57

**Total Instructional Services**

**\$1,652,864.09**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$114,007.87

200-299: Employee Benefits \$42,131.77

**Total Instructional Support Services**

**\$156,139.64**

**TOTAL EXPENDITURES:**

**\$1,809,003.73**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$58,300.00

**TOTAL OTHER FINANCING SOURCES:**

**\$58,300.00**

**OTHER FINANCING USES:**

920-929: Transfers Out \$62,000.00

**TOTAL OTHER FINANCING USES:**

**\$62,000.00**

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

**\$1,812,703.73**

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

**\$720,710.77**

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

**\$555,088.51**

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

**\$1,275,799.28**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6250-0

**REVENUES:**

6000-7999: Local Sources \$25,947.97

**TOTAL REVENUES: \$25,947.97**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,925.00

200-299: Employee Benefits \$306.15

**Total Instructional Services \$4,231.15**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$28,473.52

**Total General Administrative Services \$28,473.52**

**TOTAL EXPENDITURES: \$32,704.67**

**OTHER FINANCING USES:**

920-929: Transfers Out \$267,390.00

**TOTAL OTHER FINANCING USES: \$267,390.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$300,094.67**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$274,146.70)**

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

**ENDING FUND BALANCE - SEPT. 30: (\$274,146.70)**

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

**REVENUES:**

**6000-7999: Local Sources** \$11,902,822.86

**TOTAL REVENUES:**

**\$11,902,822.86**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,339,967.38

400-499: Materials & Supplies \$3,811,078.56

500-599: Capital Outlay \$173,540.06

600-899: Other Objects \$443,210.45

**Total Instructional Services**

**\$5,767,796.45**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$742,032.71

400-499: Materials & Supplies \$1,945,730.10

500-599: Capital Outlay \$74,573.48

600-899: Other Objects \$246,819.14

**Total Instructional Support Services**

**\$3,009,155.43**

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

300-399: Purchased Services \$833,143.57

400-499: Materials & Supplies \$279,775.01

500-599: Capital Outlay \$204,324.83

600-899: Other Objects \$161,728.90

**Total Operations & Maintenance Services**

**\$1,478,972.31**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$586,754.12

**Total Auxiliary Services**

**\$586,754.12**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$1,104,093.76

600-899: Other Objects \$87,574.49

**Total Other Expenditures**

**\$1,191,668.25**

**TOTAL EXPENDITURES:**

**\$12,034,346.56**

**OTHER FINANCING SOURCES:**

**9000-9999: Other Financing Sources** \$31,391.62

**9200-9299: Transfers In** \$3,431,428.95

**TOTAL OTHER FINANCING SOURCES:**

**\$3,462,820.57**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$11,725.17

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

920-929: Transfers Out

\$2,193,785.06

**TOTAL OTHER FINANCING USES:**

**\$2,205,510.23**

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

**\$10,777,036.22**

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

**\$1,125,786.64**

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

**\$9,986,845.33**

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

**\$11,112,631.97**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**8992-0**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services

\$327,354.01

**Total Instructional Services**

**\$327,354.01**

**TOTAL EXPENDITURES:**

**\$327,354.01**

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

**\$327,354.01**

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

**(\$327,354.01)**

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

**\$831,601.91**

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

**\$504,247.90**



**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, 2022**

*002 - Baldwin County Board of Education*

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$20,000,000.00
ENDING FUND BALANCE - SEPT. 30:	\$20,000,000.00

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$147,733.65

**TOTAL REVENUES: \$147,733.65**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$15,061,850.35

**TOTAL OTHER FINANCING SOURCES: \$15,061,850.35**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$44,912,028.44

**TOTAL OTHER FINANCING USES: \$44,912,028.44**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$29,850,178.09**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$29,702,444.44)**

**BEGINNING FUND BALANCE - OCT. 1: \$55,328,535.08**

**ENDING FUND BALANCE - SEPT. 30: \$25,626,090.64**

**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, 2022**

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 \$102,348.41

**TOTAL REVENUES: \$307,790.52**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$10,752.82

**TOTAL OTHER FINANCING SOURCES: \$10,752.82**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$10,752.82

**TOTAL OTHER FINANCING USES: \$10,752.82**

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

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$307,790.52**

**BEGINNING FUND BALANCE - OCT. 1: \$2,501,991.33**

**ENDING FUND BALANCE - SEPT. 30: \$2,809,781.85**

**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, 2022**

*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 \$38,220.04

**TOTAL REVENUES: \$156,486.39**

**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: \$125,284.95**

**BEGINNING FUND BALANCE - OCT. 1: \$1,044,865.92**

**ENDING FUND BALANCE - SEPT. 30: \$1,170,150.87**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

**REVENUES:**

1000-2999: State Sources	\$2,198,490.00
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**TOTAL REVENUES:**

**\$2,198,490.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay	\$2,198,490.00
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**Total Auxiliary Services**

**\$2,198,490.00**

**TOTAL EXPENDITURES:**

**\$2,198,490.00**

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

**\$2,198,490.00**

**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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*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**1765-0**

**REVENUES:**

1000-2999: State Sources	\$5,371,002.00
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<b>TOTAL REVENUES:</b>	<b>\$5,371,002.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,371,002.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$5,371,002.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources \$5,407,644.77

**TOTAL REVENUES:**

**\$5,407,644.77**

**EXPENDITURES:**

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

300-399: Purchased Services \$11,105.15

600-899: Other Objects \$180,904.37

**Total Operations & Maintenance Services**

**\$192,009.52**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$5,633,094.75

**Total Capital Outlay**

**\$5,633,094.75**

**TOTAL EXPENDITURES:**

**\$5,825,104.27**

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

**\$5,825,104.27**

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

**(\$417,459.50)**

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

**\$6,715,187.00**

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

**\$6,297,727.50**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

**REVENUES:**

1000-2999: State Sources \$22,812.00

**TOTAL REVENUES:**

**\$22,812.00**

**EXPENDITURES:**

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

600-899: Other Objects \$22,812.00

**Total Operations & Maintenance Services**

**\$22,812.00**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$110,505.00

**Total Capital Outlay**

**\$110,505.00**

**TOTAL EXPENDITURES:**

**\$133,317.00**

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

**\$133,317.00**

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

**(\$110,505.00)**

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

**\$110,505.00**

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

**\$0.00**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2210-0

**REVENUES:**

1000-2999: State Sources \$8,277,729.11

**TOTAL REVENUES:**

**\$8,277,729.11**

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay \$8,277,729.11

Total Capital Outlay

**\$8,277,729.11**

**TOTAL EXPENDITURES:**

**\$8,277,729.11**

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

**\$8,277,729.11**

**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  
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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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$952,762.93

**Total Instructional Services \$952,762.93**

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

400-499: Materials & Supplies \$31,822.66

500-599: Capital Outlay \$39,389.57

600-899: Other Objects \$27,319.62

**Total Operations & Maintenance Services \$98,531.85**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay \$25,900.00

**Total Auxiliary Services \$25,900.00**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$7,440,254.33

**Total Capital Outlay \$7,440,254.33**

**TOTAL EXPENDITURES:**

**\$8,517,449.11**

**OTHER FINANCING SOURCES:**

**9200-9299: Transfers In \$41,000,000.00**

**TOTAL OTHER FINANCING SOURCES:**

**\$41,000,000.00**

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

**(\$32,482,550.89)**

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

**OTHER FUND USES:**

**\$32,482,550.89**

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

**\$47,201,992.85**

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

**\$79,684,543.74**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay

\$146,408.42

Total Capital Outlay

\$146,408.42

**TOTAL EXPENDITURES:**

\$146,408.42

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In

\$241,298.63

**TOTAL OTHER FINANCING SOURCES:**

\$241,298.63

**OTHER FINANCING USES:**

920-929: Transfers Out

\$110,505.00

**TOTAL OTHER FINANCING USES:**

\$110,505.00

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

\$15,614.79

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

(\$15,614.79)

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

\$15,614.79

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**6520-0**

**REVENUES:**

6000-7999: Local Sources \$1,101,202.18

**TOTAL REVENUES:**

**\$1,101,202.18**

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay \$737,505.96

Total Capital Outlay

**\$737,505.96**

**TOTAL EXPENDITURES:**

**\$737,505.96**

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

**\$737,505.96**

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

**OTHER FUND USES:**

**\$363,696.22**

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

**\$8,735,362.94**

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

**\$9,099,059.16**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6690-0

**REVENUES:**

6000-7999: Local Sources	\$36,162,344.10
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<b>TOTAL REVENUES:</b>	<b>\$36,162,344.10</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$36,162,344.10
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$36,162,344.10
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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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

**REVENUES:**

1000-2999: State Sources	\$1,929,868.77
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**TOTAL REVENUES:**

**\$1,929,868.77**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,929,868.77
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**TOTAL OTHER FINANCING USES:**

**\$1,929,868.77**

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

**\$1,929,868.77**

**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 - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

**REVENUES:**

1000-2999: State Sources \$241,737.00

**TOTAL REVENUES:**

**\$241,737.00**

**EXPENDITURES:**

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

300-399: Purchased Services \$241,737.00

**Total Operations & Maintenance Services**

**\$241,737.00**

**TOTAL EXPENDITURES:**

**\$241,737.00**

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

**\$241,737.00**

**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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$3,103.29

**TOTAL REVENUES:**

**\$3,103.29**

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay \$15,935,802.22

Total Capital Outlay

**\$15,935,802.22**

**TOTAL EXPENDITURES:**

**\$15,935,802.22**

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

**\$15,935,802.22**

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

**OTHER FUND USES:**

**(\$15,932,698.93)**

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

**\$74,158,486.43**

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

**\$58,225,787.50**



**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, 2022**

*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, 2022**

002 - Baldwin County Board of Education

Exhibit C-II-32

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**REVENUES:**

6000-7999: Local Sources \$4,281,516.86

**TOTAL REVENUES: \$4,281,516.86**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$421,335.12

400-499: Materials & Supplies \$632,817.94

500-599: Capital Outlay \$25,020.00

600-899: Other Objects \$225,208.27

**Total Instructional Services \$1,304,381.33**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$221,635.39

400-499: Materials & Supplies \$837,953.52

600-899: Other Objects \$90,563.11

**Total Instructional Support Services \$1,150,152.02**

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

300-399: Purchased Services \$111,713.83

400-499: Materials & Supplies \$17,989.38

600-899: Other Objects \$32,593.60

**Total Operations & Maintenance Services \$162,296.81**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$210,545.28

**Total Auxiliary Services \$210,545.28**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$443,825.89

600-899: Other Objects \$378,758.35

**Total Other Expenditures \$822,584.24**

**TOTAL EXPENDITURES: \$3,649,959.68**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$2,644.37

9200-9299: Transfers In \$177,959.08

**TOTAL OTHER FINANCING SOURCES: \$180,603.45**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$6,347.59

920-929: Transfers Out \$494,062.56

**TOTAL OTHER FINANCING USES: \$500,410.15**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,969,766.38**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$311,750.48**

**BEGINNING FUND BALANCE - OCT. 1: \$2,419,492.31**

**ENDING FUND BALANCE - SEPT. 30: \$2,731,242.79**

**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, 2022**

*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:	\$676,400,799.30
ENDING FUND BALANCE - SEPT. 30:	\$676,400,799.30

**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, 2022**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

**Fund Types**

**Descriptions/Fund Source**

**8410-0**

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