



BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2023 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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$169,315,065.00

6000-7999: Local Sources \$34,714,528.73

TOTAL REVENUES: **\$204,029,593.73**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$114,541,024.18

200-299: Employee Benefits \$39,886,031.78

400-499: Materials & Supplies \$5,264,109.04

Total Instructional Services **\$159,691,165.00**

2000-2999: Instructional Support Services

001-199: Personal Services \$24,448,223.39

200-299: Employee Benefits \$8,323,914.60

400-499: Materials & Supplies \$494,914.00

Total Instructional Support Services **\$33,267,051.99**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,967,488.57

200-299: Employee Benefits \$2,747,719.80

Total Operations & Maintenance Services **\$8,715,208.37**

6000-6999: General Administrative Services

001-199: Personal Services \$632,738.67

200-299: Employee Benefits \$215,203.36

Total General Administrative Services **\$847,942.03**

9000-9899: Other Expenditures

001-199: Personal Services \$22,793.30

200-299: Employee Benefits \$13,745.97

Total Other Expenditures **\$36,539.27**

TOTAL EXPENDITURES: **\$202,557,906.66**

OTHER FINANCING USES:

920-929: Transfers Out \$1,471,687.07

TOTAL OTHER FINANCING USES: **\$1,471,687.07**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$204,029,593.73**

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

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

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1126-0

REVENUES:

1000-2999: State Sources \$600,590.00

TOTAL REVENUES:

\$600,590.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$127,521.63

200-299: Employee Benefits \$42,109.43

300-399: Purchased Services \$419,583.00

400-499: Materials & Supplies \$2,996.48

500-599: Capital Outlay \$5,830.00

Total Instructional Services

\$598,040.54

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$1,249.00

Total Instructional Support Services

\$1,249.00

6000-6999: General Administrative Services

400-499: Materials & Supplies \$1,300.46

Total General Administrative Services

\$1,300.46

TOTAL EXPENDITURES:

\$600,590.00

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

\$600,590.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

REVENUES:

1000-2999: State Sources	\$3,530,358.00
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TOTAL REVENUES:

\$3,530,358.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$2,954,635.30
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200-299: Employee Benefits	\$575,722.70
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Total Instructional Services	\$3,530,358.00
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TOTAL EXPENDITURES:

\$3,530,358.00

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

\$3,530,358.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1133-0

REVENUES:

1000-2999: State Sources \$9,503.42

TOTAL REVENUES:

\$9,503.42

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$5,000.00

200-299: Employee Benefits \$1,000.00

Total Instructional Support Services \$6,000.00

TOTAL EXPENDITURES:

\$6,000.00

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

\$6,000.00

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

\$3,503.42

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$3,503.42

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$1,653,150.00

TOTAL REVENUES:

\$1,653,150.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$1,206,924.38

200-299: Employee Benefits \$444,436.68

300-399: Purchased Services \$1,788.94

Total Instructional Support Services \$1,653,150.00

TOTAL EXPENDITURES:

\$1,653,150.00

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

\$1,653,150.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources	\$66,839.00
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TOTAL REVENUES:

\$66,839.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services	\$51,922.20
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200-299: Employee Benefits	\$14,916.80
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Total General Administrative Services	\$66,839.00
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TOTAL EXPENDITURES:

\$66,839.00

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

\$66,839.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$277,868.00

TOTAL REVENUES:

\$277,868.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$19,322.00

400-499: Materials & Supplies \$179,664.79

500-599: Capital Outlay \$71,133.65

Total Instructional Services

\$270,120.44

4000-4999: Auxiliary Services

300-399: Purchased Services \$7,747.56

Total Auxiliary Services

\$7,747.56

TOTAL EXPENDITURES:

\$277,868.00

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

\$277,868.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1225-0

REVENUES:

1000-2999: State Sources \$7,093.37

TOTAL REVENUES:

\$7,093.37

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$5,245.67

200-299: Employee Benefits \$1,847.70

Total Instructional Services \$7,093.37

TOTAL EXPENDITURES:

\$7,093.37

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

\$7,093.37

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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Fund Types

Descriptions/Fund Source

1228-0

REVENUES:

1000-2999: State Sources	\$221,245.67
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TOTAL REVENUES:

\$221,245.67

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$168,345.75
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200-299: Employee Benefits	\$52,899.92
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Total Instructional Support Services	\$221,245.67
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TOTAL EXPENDITURES:

\$221,245.67

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

\$221,245.67

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

1000-2999: State Sources \$2,080,000.00

TOTAL REVENUES: **\$2,080,000.00**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$106,263.83

200-299: Employee Benefits \$35,187.60

Total Instructional Services **\$141,451.43**

2000-2999: Instructional Support Services

001-199: Personal Services \$1,453,155.93

200-299: Employee Benefits \$485,392.64

Total Instructional Support Services **\$1,938,548.57**

TOTAL EXPENDITURES: **\$2,080,000.00**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$2,080,000.00**

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

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

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

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-0

REVENUES:

1000-2999: State Sources	\$209,561.52
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TOTAL REVENUES:

\$209,561.52

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$206,411.52
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Total Instructional Services

\$206,411.52

2000-2999: Instructional Support Services

300-399: Purchased Services	\$3,150.00
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Total Instructional Support Services

\$3,150.00

TOTAL EXPENDITURES:

\$209,561.52

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

\$209,561.52

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
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Fund Types

Descriptions/Fund Source

1252-0

REVENUES:

1000-2999: State Sources \$690,801.00

TOTAL REVENUES:

\$690,801.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$437,195.29

200-299: Employee Benefits \$166,320.82

400-499: Materials & Supplies \$4,827.15

Total Instructional Services

\$608,343.26

2000-2999: Instructional Support Services

001-199: Personal Services \$51,927.93

200-299: Employee Benefits \$22,569.08

300-399: Purchased Services \$3,964.01

400-499: Materials & Supplies \$3,996.72

Total Instructional Support Services

\$82,457.74

TOTAL EXPENDITURES:

\$690,801.00

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

\$690,801.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1254-0
REVENUES:	
1000-2999: State Sources	\$500.00
TOTAL REVENUES:	\$500.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$416.00
200-299: Employee Benefits	\$84.00
Total Instructional Services	\$500.00
TOTAL EXPENDITURES:	\$500.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$500.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1255-0

REVENUES:

1000-2999: State Sources	\$240,425.99
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TOTAL REVENUES:

\$240,425.99

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$240,425.99
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Total Instructional Services

\$240,425.99

TOTAL EXPENDITURES:

\$240,425.99

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

\$240,425.99

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1256-0

REVENUES:

1000-2999: State Sources	\$207,595.78
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TOTAL REVENUES:

\$207,595.78

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$207,595.78
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Total Instructional Services

\$207,595.78

TOTAL EXPENDITURES:

\$207,595.78

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

\$207,595.78

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1260-0

REVENUES:

1000-2999: State Sources \$160,683.00

TOTAL REVENUES:

\$160,683.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$6,725.06

400-499: Materials & Supplies \$73,494.11

Total Instructional Services

\$80,219.17

2000-2999: Instructional Support Services

001-199: Personal Services \$2,079.00

200-299: Employee Benefits \$159.03

300-399: Purchased Services \$11,438.02

600-899: Other Objects \$2,035.00

Total Instructional Support Services

\$15,711.05

TOTAL EXPENDITURES:

\$95,930.22

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

\$95,930.22

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

\$64,752.78

BEGINNING FUND BALANCE - OCT. 1:

\$39,043.86

ENDING FUND BALANCE - SEPT. 30:

\$103,796.64

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1260-9

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$22,316.06

500-599: Capital Outlay

\$5,120.00

Total Instructional Services

\$27,436.06

TOTAL EXPENDITURES:

\$27,436.06

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

\$27,436.06

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

(\$27,436.06)

BEGINNING FUND BALANCE - OCT. 1:

\$27,436.06

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1262-0

REVENUES:

1000-2999: State Sources

\$52,257.76

TOTAL REVENUES:

\$52,257.76

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$52,257.76

Total Instructional Services

\$52,257.76

TOTAL EXPENDITURES:

\$52,257.76

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

\$52,257.76

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1262-1

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$206,290.00

Total Instructional Services

\$206,290.00

TOTAL EXPENDITURES:

\$206,290.00

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

\$206,290.00

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

(\$206,290.00)

BEGINNING FUND BALANCE - OCT. 1:

\$206,290.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1271-0

REVENUES:

1000-2999: State Sources	\$40,000.00
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TOTAL REVENUES:

\$40,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$32,046.15
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200-299: Employee Benefits	\$7,953.85
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Total Instructional Support Services	\$40,000.00
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TOTAL EXPENDITURES:

\$40,000.00

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

\$40,000.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1275-0

REVENUES:

1000-2999: State Sources \$393,875.00

TOTAL REVENUES:

\$393,875.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$38,052.58

200-299: Employee Benefits \$11,671.43

300-399: Purchased Services \$3,366.96

400-499: Materials & Supplies \$246,810.86

Total Instructional Services

\$299,901.83

2000-2999: Instructional Support Services

001-199: Personal Services \$60,972.85

200-299: Employee Benefits \$18,611.26

300-399: Purchased Services \$1,366.99

400-499: Materials & Supplies \$10,682.07

600-899: Other Objects \$2,340.00

Total Instructional Support Services

\$93,973.17

TOTAL EXPENDITURES:

\$393,875.00

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

\$393,875.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

REVENUES:

1000-2999: State Sources \$32,372.00

TOTAL REVENUES:

\$32,372.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$22,947.67

200-299: Employee Benefits \$4,554.48

Total Instructional Services

\$27,502.15

2000-2999: Instructional Support Services

300-399: Purchased Services \$4,469.85

600-899: Other Objects \$400.00

Total Instructional Support Services

\$4,869.85

TOTAL EXPENDITURES:

\$32,372.00

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

\$32,372.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1281-0

REVENUES:

1000-2999: State Sources	\$50,000.00
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TOTAL REVENUES:

\$50,000.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$50,000.00
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Total Instructional Services

\$50,000.00

TOTAL EXPENDITURES:

\$50,000.00

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

\$50,000.00

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 - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1283-0

REVENUES:

1000-2999: State Sources	\$49,998.75
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TOTAL REVENUES:

\$49,998.75

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$6,398.75
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500-599: Capital Outlay	\$43,600.00
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Total Instructional Services	\$49,998.75
------------------------------	-------------

TOTAL EXPENDITURES:

\$49,998.75

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

\$49,998.75

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 - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1285-0

REVENUES:

1000-2999: State Sources	\$38,682.00
--------------------------	-------------

TOTAL REVENUES:

\$38,682.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$38,682.00
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Total Instructional Support Services	\$38,682.00
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TOTAL EXPENDITURES:

\$38,682.00

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

\$38,682.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1286-0

REVENUES:

1000-2999: State Sources	\$29,939.00
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TOTAL REVENUES:

\$29,939.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$29,939.00
-------------------------------	-------------

Total Instructional Services

\$29,939.00

TOTAL EXPENDITURES:

\$29,939.00

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

\$29,939.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-0

REVENUES:

1000-2999: State Sources	\$67,558.00
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TOTAL REVENUES:

\$67,558.00

EXPENDITURES:

6000-6999: General Administrative Services

300-399: Purchased Services	\$67,558.00
-----------------------------	-------------

Total General Administrative Services

\$67,558.00

TOTAL EXPENDITURES:

\$67,558.00

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

\$67,558.00

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, 2023

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Fund Types

Descriptions/Fund Source

1287-1

EXPENDITURES:

6000-6999: General Administrative Services

300-399: Purchased Services

\$25,000.00

Total General Administrative Services

\$25,000.00

TOTAL EXPENDITURES:

\$25,000.00

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

\$25,000.00

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

(\$25,000.00)

BEGINNING FUND BALANCE - OCT. 1:

\$25,000.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$13,764,524.00

TOTAL REVENUES:

\$13,764,524.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$8,578,033.17

200-299: Employee Benefits \$3,747,449.58

300-399: Purchased Services \$941,035.20

400-499: Materials & Supplies \$495,961.05

600-899: Other Objects \$2,045.00

Total Auxiliary Services

\$13,764,524.00

TOTAL EXPENDITURES:

\$13,764,524.00

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

\$13,764,524.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources \$734,212.00

TOTAL REVENUES:

\$734,212.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$24,855.00

200-299: Employee Benefits \$2,183.28

400-499: Materials & Supplies \$22,819.86

Total Instructional Services

\$49,858.14

2000-2999: Instructional Support Services

001-199: Personal Services \$412,371.02

200-299: Employee Benefits \$145,280.28

300-399: Purchased Services \$81,745.86

400-499: Materials & Supplies \$32,515.00

600-899: Other Objects \$12,441.70

Total Instructional Support Services

\$684,353.86

TOTAL EXPENDITURES:

\$734,212.00

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

\$734,212.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1415-0

REVENUES:

1000-2999: State Sources	\$12,429.00
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TOTAL REVENUES:

\$12,429.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$12,429.00
-------------------------------	-------------

Total Instructional Services

\$12,429.00

TOTAL EXPENDITURES:

\$12,429.00

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

\$12,429.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources \$1,044,222.00

TOTAL REVENUES:

\$1,044,222.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$767,156.70

200-299: Employee Benefits \$263,183.17

300-399: Purchased Services \$3,551.13

400-499: Materials & Supplies \$10,331.00

Total Other Expenditures

\$1,044,222.00

TOTAL EXPENDITURES:

\$1,044,222.00

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

\$1,044,222.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources \$2,451,529.34

TOTAL REVENUES:

\$2,451,529.34

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$1,542,112.86

200-299: Employee Benefits \$582,006.12

300-399: Purchased Services \$2,352.80

400-499: Materials & Supplies \$195,168.66

500-599: Capital Outlay \$39,275.99

600-899: Other Objects \$36,143.00

Total Other Expenditures

\$2,397,059.43

TOTAL EXPENDITURES:

\$2,397,059.43

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

\$2,397,059.43

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

\$54,469.91

BEGINNING FUND BALANCE - OCT. 1:

\$94,782.40

ENDING FUND BALANCE - SEPT. 30:

\$149,252.31

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, 2023

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
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$2,952,787.80

Total Instructional Services

\$2,952,787.80

6000-6999: General Administrative Services

300-399: Purchased Services

\$47,212.20

Total General Administrative Services

\$47,212.20

TOTAL EXPENDITURES:

\$3,000,000.00

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

\$3,000,000.00

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

(\$3,000,000.00)

BEGINNING FUND BALANCE - OCT. 1:

\$3,000,000.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1767-0

REVENUES:

1000-2999: State Sources	\$843,647.00
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TOTAL REVENUES:	\$843,647.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$843,647.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$843,647.00
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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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1768-0

REVENUES:

1000-2999: State Sources	\$73,600.00
--------------------------	-------------

TOTAL REVENUES:	\$73,600.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$73,600.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$73,600.00
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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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1770-0

REVENUES:

1000-2999: State Sources	\$1,693,459.00
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TOTAL REVENUES:

\$1,693,459.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies	\$937,776.00
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Total Operations & Maintenance Services	\$937,776.00
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TOTAL EXPENDITURES:

\$937,776.00

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

\$937,776.00

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

\$755,683.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$755,683.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1810-0
REVENUES:	
1000-2999: State Sources	\$98,975.00
TOTAL REVENUES:	\$98,975.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$88,279.45
Total Instructional Services	\$88,279.45
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$5,564.46
400-499: Materials & Supplies	\$3,771.09
600-899: Other Objects	\$1,360.00
Total Instructional Support Services	\$10,695.55
TOTAL EXPENDITURES:	\$98,975.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$98,975.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-1

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$50,397.00
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Total Instructional Services	\$50,397.00
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2000-2999: Instructional Support Services

001-199: Personal Services	\$83.16
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200-299: Employee Benefits	\$16.84
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Total Instructional Support Services	\$100.00
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TOTAL EXPENDITURES:	\$50,497.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$50,497.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$50,497.00)
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BEGINNING FUND BALANCE - OCT. 1:	\$50,497.00
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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
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For Fiscal Year Ended September 30, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$22,548.00
--------------------------	-------------

TOTAL REVENUES:

\$22,548.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects	\$22,548.00
------------------------	-------------

Total Operations & Maintenance Services

\$22,548.00

TOTAL EXPENDITURES:

\$22,548.00

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

\$22,548.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

REVENUES:

1000-2999: State Sources	\$39,807.15
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TOTAL REVENUES:

\$39,807.15

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$39,807.15
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Total Instructional Services

\$39,807.15

TOTAL EXPENDITURES:

\$39,807.15

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

\$39,807.15

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, 2023

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Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources \$3,809.15

TOTAL REVENUES: \$3,809.15

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$8,572.82

Total Instructional Support Services \$8,572.82

TOTAL EXPENDITURES: \$8,572.82

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$8,572.82

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$4,763.67)

BEGINNING FUND BALANCE - OCT. 1: \$4,763.67

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, 2023

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$252,000.00

TOTAL REVENUES:

\$252,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$160,000.00

200-299: Employee Benefits \$32,055.00

Total Instructional Services

\$192,055.00

2000-2999: Instructional Support Services

001-199: Personal Services \$49,898.13

200-299: Employee Benefits \$10,046.87

Total Instructional Support Services

\$59,945.00

TOTAL EXPENDITURES:

\$252,000.00

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

\$252,000.00

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 - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$936,630.29
6000-7999: Local Sources	\$117,553,951.72
8000-8999: Other Sources	\$1,066,932.00

TOTAL REVENUES:

\$119,557,514.01

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,137,985.47
200-299: Employee Benefits	\$172,280.25
300-399: Purchased Services	\$429,773.71
400-499: Materials & Supplies	\$4,558,414.16
600-899: Other Objects	\$5,380.00

Total Instructional Services

\$6,303,833.59

2000-2999: Instructional Support Services

001-199: Personal Services	\$1,075,887.95
200-299: Employee Benefits	\$124,012.53
300-399: Purchased Services	\$595,195.15
400-499: Materials & Supplies	\$330,647.01
600-899: Other Objects	\$60,465.70

Total Instructional Support Services

\$2,186,208.34

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$1,918.26
200-299: Employee Benefits	\$164.31
300-399: Purchased Services	\$6,740,183.26
400-499: Materials & Supplies	\$18,885.61

Total Operations & Maintenance Services

\$6,761,151.44

4000-4999: Auxiliary Services

001-199: Personal Services	\$279,878.63
200-299: Employee Benefits	\$48,787.32
300-399: Purchased Services	\$19,398.98
400-499: Materials & Supplies	\$1,560,928.36
500-599: Capital Outlay	\$40,876.00

Total Auxiliary Services

\$1,949,869.29

6000-6999: General Administrative Services

001-199: Personal Services	\$14,489.30
200-299: Employee Benefits	\$2,526.49
300-399: Purchased Services	\$3,585,749.98
400-499: Materials & Supplies	\$2,189,497.59
600-899: Other Objects	\$236,913.60

Total General Administrative Services

\$6,029,176.96

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

9000-9899: Other Expenditures	
001-199: Personal Services	\$16,835.36
200-299: Employee Benefits	\$7,894.04
300-399: Purchased Services	\$230,000.00
600-899: Other Objects	\$91,467.17
Total Other Expenditures	\$346,196.57
TOTAL EXPENDITURES:	\$23,576,436.19
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$6,162,110.49
9200-9299: Transfers In	\$1,421,942.62
TOTAL OTHER FINANCING SOURCES:	\$7,584,053.11
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,858,230.89
690-699: Other Objects	\$535.36
920-929: Transfers Out	\$84,379,641.51
TOTAL OTHER FINANCING USES:	\$86,238,407.76
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$102,230,790.84
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$17,326,723.17
BEGINNING FUND BALANCE - OCT. 1:	\$65,373,200.64
ENDING FUND BALANCE - SEPT. 30:	\$82,699,923.81

**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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$60,657,019.92

TOTAL REVENUES: \$60,657,019.92

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$17,399,217.69

200-299: Employee Benefits \$6,397,625.30

Total Instructional Services \$23,796,842.99

2000-2999: Instructional Support Services

001-199: Personal Services \$14,136,111.32

200-299: Employee Benefits \$4,781,487.84

Total Instructional Support Services \$18,917,599.16

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$4,708,451.66

200-299: Employee Benefits \$2,025,425.82

Total Operations & Maintenance Services \$6,733,877.48

4000-4999: Auxiliary Services

001-199: Personal Services \$1,609,785.80

200-299: Employee Benefits \$426,091.36

Total Auxiliary Services \$2,035,877.16

6000-6999: General Administrative Services

001-199: Personal Services \$5,459,870.73

200-299: Employee Benefits \$1,702,067.18

Total General Administrative Services \$7,161,937.91

9000-9899: Other Expenditures

001-199: Personal Services \$83,866.42

200-299: Employee Benefits \$45,237.56

300-399: Purchased Services \$2,419.16

Total Other Expenditures \$131,523.14

TOTAL EXPENDITURES: \$58,777,657.84

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$800.00

TOTAL OTHER FINANCING SOURCES: \$800.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$58,776,857.84

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$1,880,162.08

BEGINNING FUND BALANCE - OCT. 1: \$17,282,310.14

ENDING FUND BALANCE - SEPT. 30: \$19,162,472.22

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, 2023

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6520-0
REVENUES:	
6000-7999: Local Sources	\$538,742.83
TOTAL REVENUES:	\$538,742.83
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$109,437.92
200-299: Employee Benefits	\$15,212.43
Total Instructional Services	\$124,650.35
TOTAL EXPENDITURES:	\$124,650.35
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$200,000.00
TOTAL OTHER FINANCING SOURCES:	\$200,000.00
OTHER FINANCING USES:	
920-929: Transfers Out	\$137,639.00
TOTAL OTHER FINANCING USES:	\$137,639.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$62,289.35
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$476,453.48
BEGINNING FUND BALANCE - OCT. 1:	\$4,787.83
ENDING FUND BALANCE - SEPT. 30:	\$481,241.31

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

OTHER FINANCING USES:

920-929: Transfers Out

\$158.02

TOTAL OTHER FINANCING USES:

\$158.02

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

\$158.02

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

(\$158.02)

BEGINNING FUND BALANCE - OCT. 1:

\$158.02

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, 2023

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 \$12,947.50

200-299: Employee Benefits \$991.74

400-499: Materials & Supplies \$37,081.09

Total Other Expenditures \$51,020.33

TOTAL EXPENDITURES:

\$51,020.33

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$128,965.00

TOTAL OTHER FINANCING SOURCES:

\$128,965.00

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

(\$77,944.67)

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

\$77,944.67

BEGINNING FUND BALANCE - OCT. 1:

\$322,539.00

ENDING FUND BALANCE - SEPT. 30:

\$400,483.67

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6940-0

OTHER FINANCING USES:

920-929: Transfers Out

\$114,845.84

TOTAL OTHER FINANCING USES:

\$114,845.84

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

\$114,845.84

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

(\$114,845.84)

BEGINNING FUND BALANCE - OCT. 1:

\$114,845.84

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

REVENUES:

1000-2999: State Sources \$33,775.00

6000-7999: Local Sources \$36,333.00

TOTAL REVENUES: \$70,108.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$28,232.04

200-299: Employee Benefits \$5,454.54

Total Instructional Support Services \$33,686.58

TOTAL EXPENDITURES: \$33,686.58

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$33,686.58

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$36,421.42

BEGINNING FUND BALANCE - OCT. 1: \$5,649.40

ENDING FUND BALANCE - SEPT. 30: \$42,070.82

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources \$1,854,153.40

TOTAL REVENUES:

\$1,854,153.40

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$24,345.50

200-299: Employee Benefits \$8,929.60

Total Instructional Support Services

\$33,275.10

9000-9899: Other Expenditures

001-199: Personal Services \$1,361,076.88

200-299: Employee Benefits \$226,781.94

300-399: Purchased Services \$106,618.26

400-499: Materials & Supplies \$97,909.44

600-899: Other Objects \$56,765.96

Total Other Expenditures

\$1,849,152.48

TOTAL EXPENDITURES:

\$1,882,427.58

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

\$1,882,427.58

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

(\$28,274.18)

BEGINNING FUND BALANCE - OCT. 1:

\$1,369,509.23

ENDING FUND BALANCE - SEPT. 30:

\$1,341,235.05

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$367,385.41
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TOTAL REVENUES:

\$367,385.41

EXPENDITURES:

4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$367,385.41

Total Auxiliary Services	\$367,385.41
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TOTAL EXPENDITURES:

\$367,385.41

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

\$367,385.41

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
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources \$12,797.67

TOTAL REVENUES: \$12,797.67

EXPENDITURES:

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$14,680.33

Total Auxiliary Services \$14,680.33

TOTAL EXPENDITURES: \$14,680.33

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$14,680.33

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$1,882.66)

BEGINNING FUND BALANCE - OCT. 1: \$1,882.66

ENDING FUND BALANCE - SEPT. 30: \$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources \$52,856.26

TOTAL REVENUES:

\$52,856.26

EXPENDITURES:

4000-4999: Auxiliary Services

300-399: Purchased Services \$75,928.34

400-499: Materials & Supplies \$7,900.00

500-599: Capital Outlay \$32,771.43

Total Auxiliary Services \$116,599.77

TOTAL EXPENDITURES:

\$116,599.77

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

\$116,599.77

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

(\$63,743.51)

BEGINNING FUND BALANCE - OCT. 1:

\$63,743.51

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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3210-0
REVENUES:	
3000-5999: Federal Sources	\$6,615,525.00
TOTAL REVENUES:	\$6,615,525.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$3,852,800.52
200-299: Employee Benefits	\$1,537,506.98
400-499: Materials & Supplies	\$15,780.29
Total Instructional Services	\$5,406,087.79
2000-2999: Instructional Support Services	
001-199: Personal Services	\$199,117.99
200-299: Employee Benefits	\$66,205.66
Total Instructional Support Services	\$265,323.65
6000-6999: General Administrative Services	
001-199: Personal Services	\$115,358.52
200-299: Employee Benefits	\$32,373.14
Total General Administrative Services	\$147,731.66
9000-9899: Other Expenditures	
001-199: Personal Services	\$588,096.32
200-299: Employee Benefits	\$207,910.58
300-399: Purchased Services	\$148.01
400-499: Materials & Supplies	\$226.99
Total Other Expenditures	\$796,381.90
TOTAL EXPENDITURES:	\$6,615,525.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,615,525.00
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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources \$154,836.00

TOTAL REVENUES:

\$154,836.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$113,061.90

200-299: Employee Benefits \$37,692.65

300-399: Purchased Services \$375.00

400-499: Materials & Supplies \$3,706.45

Total Other Expenditures

\$154,836.00

TOTAL EXPENDITURES:

\$154,836.00

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

\$154,836.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$409,098.00

TOTAL REVENUES:

\$409,098.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$27,300.00

200-299: Employee Benefits \$2,091.07

300-399: Purchased Services \$16,672.00

400-499: Materials & Supplies \$195,674.29

500-599: Capital Outlay \$86,711.75

Total Instructional Services

\$328,449.11

2000-2999: Instructional Support Services

300-399: Purchased Services \$55,152.31

600-899: Other Objects \$9,734.00

Total Instructional Support Services

\$64,886.31

4000-4999: Auxiliary Services

001-199: Personal Services \$1,137.33

200-299: Employee Benefits \$219.46

300-399: Purchased Services \$1,702.84

Total Auxiliary Services

\$3,059.63

6000-6999: General Administrative Services

300-399: Purchased Services \$9,642.26

400-499: Materials & Supplies \$114.69

600-899: Other Objects \$2,946.00

Total General Administrative Services

\$12,702.95

TOTAL EXPENDITURES:

\$409,098.00

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

\$409,098.00

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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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

REVENUES:

3000-5999: Federal Sources

\$64,277.34

TOTAL REVENUES:

\$64,277.34

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies

\$64,277.34

Total Instructional Support Services

\$64,277.34

TOTAL EXPENDITURES:

\$64,277.34

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

\$64,277.34

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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$6,284,555.31

TOTAL REVENUES: **\$6,284,555.31**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,917,982.76

200-299: Employee Benefits \$402,530.72

300-399: Purchased Services \$121,074.65

400-499: Materials & Supplies \$388,146.59

Total Instructional Services **\$2,829,734.72**

2000-2999: Instructional Support Services

001-199: Personal Services \$131,279.00

200-299: Employee Benefits \$10,594.98

300-399: Purchased Services \$262,081.43

400-499: Materials & Supplies \$59,909.11

600-899: Other Objects \$71,028.16

Total Instructional Support Services **\$534,892.68**

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$110,312.92

Total Operations & Maintenance Services **\$110,312.92**

4000-4999: Auxiliary Services

001-199: Personal Services \$1,782.00

200-299: Employee Benefits \$327.96

300-399: Purchased Services \$1,898.10

Total Auxiliary Services **\$4,008.06**

6000-6999: General Administrative Services

001-199: Personal Services \$306,190.26

200-299: Employee Benefits \$94,976.91

300-399: Purchased Services \$9,904.74

400-499: Materials & Supplies \$5,682.98

600-899: Other Objects \$2,422.00

Total General Administrative Services **\$419,176.89**

9000-9899: Other Expenditures

001-199: Personal Services \$1,561,435.68

200-299: Employee Benefits \$645,716.31

300-399: Purchased Services \$6,676.02

400-499: Materials & Supplies \$7,975.93

Total Other Expenditures **\$2,221,803.94**

TOTAL EXPENDITURES: **\$6,119,929.21**

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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

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)

\$164,626.10

TOTAL OTHER FINANCING USES:

\$164,626.10

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

\$6,284,555.31

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$390,065.61

TOTAL REVENUES:

\$390,065.61

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,185.95

200-299: Employee Benefits \$244.05

300-399: Purchased Services \$51,876.00

400-499: Materials & Supplies \$177,005.39

Total Instructional Services

\$232,311.39

2000-2999: Instructional Support Services

300-399: Purchased Services \$12,100.00

400-499: Materials & Supplies \$33,819.85

600-899: Other Objects \$24,103.83

Total Instructional Support Services

\$70,023.68

6000-6999: General Administrative Services

300-399: Purchased Services \$34,049.00

400-499: Materials & Supplies \$14,722.25

Total General Administrative Services

\$48,771.25

9000-9899: Other Expenditures

300-399: Purchased Services \$20,995.00

400-499: Materials & Supplies \$7,746.39

Total Other Expenditures

\$28,741.39

TOTAL EXPENDITURES:

\$379,847.71

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$10,217.90

TOTAL OTHER FINANCING USES:

\$10,217.90

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

\$390,065.61

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

REVENUES:

3000-5999: Federal Sources \$84,510.06

TOTAL REVENUES:

\$84,510.06

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$38,954.50

200-299: Employee Benefits \$3,612.94

400-499: Materials & Supplies \$6,957.60

Total Instructional Services

\$49,525.04

2000-2999: Instructional Support Services

001-199: Personal Services \$26,484.26

200-299: Employee Benefits \$8,500.76

Total Instructional Support Services

\$34,985.02

TOTAL EXPENDITURES:

\$84,510.06

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

\$84,510.06

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources \$1,124,530.34

TOTAL REVENUES:

\$1,124,530.34

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$219,423.59

200-299: Employee Benefits \$91,337.96

Total Instructional Services

\$310,761.55

2000-2999: Instructional Support Services

001-199: Personal Services \$292,617.28

200-299: Employee Benefits \$56,040.23

300-399: Purchased Services \$307,325.60

400-499: Materials & Supplies \$55,943.88

600-899: Other Objects \$9,260.00

Total Instructional Support Services

\$721,186.99

9000-9899: Other Expenditures

300-399: Purchased Services \$34,297.84

400-499: Materials & Supplies \$5,514.31

600-899: Other Objects \$23,312.19

Total Other Expenditures

\$63,124.34

TOTAL EXPENDITURES:

\$1,095,072.88

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$29,457.46

TOTAL OTHER FINANCING USES:

\$29,457.46

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

\$1,124,530.34

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$340,247.11
TOTAL REVENUES:	\$340,247.11
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$74,841.10
200-299: Employee Benefits	\$45,820.63
400-499: Materials & Supplies	\$25,017.37
Total Instructional Services	\$145,679.10
2000-2999: Instructional Support Services	
001-199: Personal Services	\$110,706.00
200-299: Employee Benefits	\$47,140.50
300-399: Purchased Services	\$17,604.70
400-499: Materials & Supplies	\$12,445.30
Total Instructional Support Services	\$187,896.50
TOTAL EXPENDITURES:	\$333,575.60
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$6,671.51
TOTAL OTHER FINANCING USES:	\$6,671.51
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$340,247.11
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4160-0

REVENUES:

3000-5999: Federal Sources \$499,185.81

TOTAL REVENUES:

\$499,185.81

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$59,605.42

200-299: Employee Benefits \$21,475.55

300-399: Purchased Services \$64,400.00

400-499: Materials & Supplies \$129,950.12

Total Instructional Services

\$275,431.09

2000-2999: Instructional Support Services

001-199: Personal Services \$2,267.00

200-299: Employee Benefits \$173.66

300-399: Purchased Services \$96,137.26

400-499: Materials & Supplies \$54,935.13

600-899: Other Objects \$31,549.00

Total Instructional Support Services

\$185,062.05

9000-9899: Other Expenditures

300-399: Purchased Services \$799.00

400-499: Materials & Supplies \$28,105.71

Total Other Expenditures

\$28,904.71

TOTAL EXPENDITURES:

\$489,397.85

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,787.96

TOTAL OTHER FINANCING USES:

\$9,787.96

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

\$499,185.81

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4195-0
REVENUES:	
3000-5999: Federal Sources	\$50,000.00
TOTAL REVENUES:	\$50,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$29.00
400-499: Materials & Supplies	\$996.73
Total Instructional Services	\$1,025.73
2000-2999: Instructional Support Services	
001-199: Personal Services	\$21,819.00
200-299: Employee Benefits	\$1,671.38
300-399: Purchased Services	\$1,462.50
400-499: Materials & Supplies	\$22,914.34
Total Instructional Support Services	\$47,867.22
TOTAL EXPENDITURES:	\$48,892.95
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,107.05
TOTAL OTHER FINANCING USES:	\$1,107.05
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$50,000.00
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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4286-0

REVENUES:

3000-5999: Federal Sources \$779,034.06

TOTAL REVENUES:

\$779,034.06

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$211,815.42

200-299: Employee Benefits \$80,193.23

300-399: Purchased Services \$5,000.72

400-499: Materials & Supplies \$425,786.77

Total Instructional Services

\$722,796.14

2000-2999: Instructional Support Services

300-399: Purchased Services \$27,343.14

400-499: Materials & Supplies \$7,904.50

600-899: Other Objects \$13,064.00

Total Instructional Support Services

\$48,311.64

9000-9899: Other Expenditures

001-199: Personal Services \$5,309.40

200-299: Employee Benefits \$1,891.88

300-399: Purchased Services \$375.00

400-499: Materials & Supplies \$350.00

Total Other Expenditures

\$7,926.28

TOTAL EXPENDITURES:

\$779,034.06

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

\$779,034.06

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4287-0

REVENUES:

3000-5999: Federal Sources \$112,424.00

TOTAL REVENUES:

\$112,424.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$1,265.92

200-299: Employee Benefits \$441.01

300-399: Purchased Services \$375.00

400-499: Materials & Supplies \$45,994.08

500-599: Capital Outlay \$64,347.99

Total Other Expenditures \$112,424.00

TOTAL EXPENDITURES:

\$112,424.00

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

\$112,424.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4288-0

REVENUES:

3000-5999: Federal Sources \$22,750.60

TOTAL REVENUES: \$22,750.60

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$9,242.74

Total Instructional Services \$9,242.74

2000-2999: Instructional Support Services

300-399: Purchased Services \$3,378.55

400-499: Materials & Supplies \$9,307.93

Total Instructional Support Services \$12,686.48

4000-4999: Auxiliary Services

300-399: Purchased Services \$821.38

Total Auxiliary Services \$821.38

TOTAL EXPENDITURES: \$22,750.60

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$22,750.60

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4289-0

REVENUES:

3000-5999: Federal Sources \$14,809.30

TOTAL REVENUES:

\$14,809.30

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$1,850.38

Total Instructional Services

\$1,850.38

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$7,186.95

Total Instructional Support Services

\$7,186.95

4000-4999: Auxiliary Services

300-399: Purchased Services \$5,771.97

Total Auxiliary Services

\$5,771.97

TOTAL EXPENDITURES:

\$14,809.30

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

\$14,809.30

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4295-0

REVENUES:

3000-5999: Federal Sources

\$27,388.54

TOTAL REVENUES:

\$27,388.54

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$18,948.00

200-299: Employee Benefits

\$3,500.55

400-499: Materials & Supplies

\$2,518.97

Total Instructional Services

\$24,967.52

9000-9899: Other Expenditures

001-199: Personal Services

\$2,032.00

200-299: Employee Benefits

\$389.02

Total Other Expenditures

\$2,421.02

TOTAL EXPENDITURES:

\$27,388.54

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

\$27,388.54

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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4296-0

REVENUES:

3000-5999: Federal Sources \$8,368,138.71

TOTAL REVENUES: \$8,368,138.71

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$927,954.29

200-299: Employee Benefits \$162,570.99

300-399: Purchased Services \$207,293.01

400-499: Materials & Supplies \$3,149,635.80

500-599: Capital Outlay \$1,403,914.80

Total Instructional Services \$5,851,368.89

2000-2999: Instructional Support Services

001-199: Personal Services \$134,730.29

200-299: Employee Benefits \$18,307.04

300-399: Purchased Services \$1,129,401.82

400-499: Materials & Supplies \$274,981.63

600-899: Other Objects \$61,761.00

Total Instructional Support Services \$1,619,181.78

4000-4999: Auxiliary Services

001-199: Personal Services \$77,134.02

200-299: Employee Benefits \$13,990.43

300-399: Purchased Services \$91.76

400-499: Materials & Supplies \$296,306.00

Total Auxiliary Services \$387,522.21

9000-9899: Other Expenditures

001-199: Personal Services \$260,695.00

200-299: Employee Benefits \$47,819.33

Total Other Expenditures \$308,514.33

TOTAL EXPENDITURES: \$8,166,587.21

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$201,551.50

TOTAL OTHER FINANCING USES: \$201,551.50

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$8,368,138.71

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4297-0

REVENUES:

3000-5999: Federal Sources \$828,215.37

TOTAL REVENUES:

\$828,215.37

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$43,650.90

200-299: Employee Benefits \$3,339.26

300-399: Purchased Services \$596,084.03

400-499: Materials & Supplies \$165,541.18

600-899: Other Objects \$19,600.00

Total Instructional Support Services \$828,215.37

TOTAL EXPENDITURES:

\$828,215.37

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

\$828,215.37

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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4298-0

REVENUES:

3000-5999: Federal Sources \$8,269,606.94

TOTAL REVENUES:

\$8,269,606.94

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$236,589.25

200-299: Employee Benefits \$52,963.00

300-399: Purchased Services \$41,337.73

400-499: Materials & Supplies \$5,824,402.92

Total Instructional Services

\$6,155,292.90

2000-2999: Instructional Support Services

001-199: Personal Services \$123,469.01

200-299: Employee Benefits \$12,252.95

300-399: Purchased Services \$658,684.53

400-499: Materials & Supplies \$70,947.64

600-899: Other Objects \$90,000.00

Total Instructional Support Services

\$955,354.13

9000-9899: Other Expenditures

001-199: Personal Services \$2,859.75

200-299: Employee Benefits \$549.35

300-399: Purchased Services \$8,775.00

Total Other Expenditures

\$12,184.10

TOTAL EXPENDITURES:

\$7,122,831.13

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$1,146,775.81

TOTAL OTHER FINANCING USES:

\$1,146,775.81

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

\$8,269,606.94

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4303-0

REVENUES:

3000-5999: Federal Sources \$98,400.00

TOTAL REVENUES: \$98,400.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$615.85

Total Instructional Services \$615.85

2000-2999: Instructional Support Services

001-199: Personal Services \$82,000.00

200-299: Employee Benefits \$15,784.15

Total Instructional Support Services \$97,784.15

TOTAL EXPENDITURES: \$98,400.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$98,400.00

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

**STATE OF ALABAMA
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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources \$14,158,992.94

6000-7999: Local Sources \$4,194,328.30

8000-8999: Other Sources \$328,628.34

TOTAL REVENUES:

\$18,681,949.58

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$229,075.61

400-499: Materials & Supplies \$927.77

Total Operations & Maintenance Services

\$230,003.38

4000-4999: Auxiliary Services

001-199: Personal Services \$6,062,750.80

200-299: Employee Benefits \$3,395,817.90

300-399: Purchased Services \$50,603.79

400-499: Materials & Supplies \$10,328,034.91

500-599: Capital Outlay \$248,615.43

600-899: Other Objects \$6,840.15

Total Auxiliary Services

\$20,092,662.98

TOTAL EXPENDITURES:

\$20,322,666.36

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$17,121.64

9200-9299: Transfers In \$5,105,489.51

TOTAL OTHER FINANCING SOURCES:

\$5,122,611.15

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$1,653,360.56

TOTAL OTHER FINANCING USES:

\$1,653,360.56

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

\$16,853,415.77

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

\$1,828,533.81

BEGINNING FUND BALANCE - OCT. 1:

\$8,283,757.86

ENDING FUND BALANCE - SEPT. 30:

\$10,112,291.67

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

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Fund Types

Descriptions/Fund Source

5170-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$4,324,665.50
ENDING FUND BALANCE - SEPT. 30:	\$4,324,665.50

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

REVENUES:

3000-5999: Federal Sources

\$193,316.73

TOTAL REVENUES:

\$193,316.73

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$144,697.94

200-299: Employee Benefits

\$48,618.79

Total Instructional Services

\$193,316.73

TOTAL EXPENDITURES:

\$193,316.73

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

\$193,316.73

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
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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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$98,074.79

TOTAL REVENUES:

\$98,074.79

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$73,834.59

200-299: Employee Benefits

\$24,240.20

Total Instructional Services

\$98,074.79

TOTAL EXPENDITURES:

\$98,074.79

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

\$98,074.79

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 - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

REVENUES:

3000-5999: Federal Sources \$123,572.40

TOTAL REVENUES:

\$123,572.40

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$83,774.46

200-299: Employee Benefits \$31,040.30

300-399: Purchased Services \$5,526.25

Total Instructional Services \$120,341.01

TOTAL EXPENDITURES:

\$120,341.01

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$3,231.39

TOTAL OTHER FINANCING USES:

\$3,231.39

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

\$123,572.40

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, 2023

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 \$59,964.60

TOTAL OTHER FINANCING SOURCES: \$59,964.60

OTHER FINANCING USES:

920-929: Transfers Out \$3,660.24

TOTAL OTHER FINANCING USES: \$3,660.24

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$56,304.36)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$56,304.36

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$56,304.36

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$25,244,785.11

TOTAL REVENUES: \$25,244,785.11

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$18,346,942.15

400-499: Materials & Supplies \$3,285,993.90

500-599: Capital Outlay \$1,586,234.41

600-899: Other Objects \$703,060.88

Total Operations & Maintenance Services \$23,922,231.34

4000-4999: Auxiliary Services

500-599: Capital Outlay \$63,917.00

Total Auxiliary Services \$63,917.00

6000-6999: General Administrative Services

300-399: Purchased Services \$22,324.00

Total General Administrative Services \$22,324.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$3,569,811.23

Total Capital Outlay \$3,569,811.23

TOTAL EXPENDITURES: \$27,578,283.57

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$62,523.90

TOTAL OTHER FINANCING SOURCES: \$62,523.90

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$27,515,759.67

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$2,270,974.56)

BEGINNING FUND BALANCE - OCT. 1: \$29,121,452.40

ENDING FUND BALANCE - SEPT. 30: \$26,850,477.84

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Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6235-0

REVENUES:

6000-7999: Local Sources \$1,043,766.78

TOTAL REVENUES:

\$1,043,766.78

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$433,110.50

200-299: Employee Benefits \$33,632.28

300-399: Purchased Services \$12,340.00

Total Instructional Services

\$479,082.78

2000-2999: Instructional Support Services

001-199: Personal Services \$20,347.50

200-299: Employee Benefits \$1,558.66

Total Instructional Support Services

\$21,906.16

TOTAL EXPENDITURES:

\$500,988.94

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$18,000.00

TOTAL OTHER FINANCING SOURCES:

\$18,000.00

OTHER FINANCING USES:

920-929: Transfers Out \$458,517.00

TOTAL OTHER FINANCING USES:

\$458,517.00

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

\$941,505.94

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

\$102,260.84

BEGINNING FUND BALANCE - OCT. 1:

\$685,310.43

ENDING FUND BALANCE - SEPT. 30:

\$787,571.27

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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6240-0

REVENUES:

6000-7999: Local Sources \$107,390.37

TOTAL REVENUES:

\$107,390.37

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$16,201.25

200-299: Employee Benefits \$1,666.21

Total Instructional Services

\$17,867.46

6000-6999: General Administrative Services

300-399: Purchased Services \$19,649.44

Total General Administrative Services

\$19,649.44

TOTAL EXPENDITURES:

\$37,516.90

OTHER FINANCING USES:

920-929: Transfers Out \$642,554.00

TOTAL OTHER FINANCING USES:

\$642,554.00

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

\$680,070.90

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

(\$572,680.53)

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

(\$572,680.53)

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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6245-0

REVENUES:

6000-7999: Local Sources \$2,892,815.60

TOTAL REVENUES: \$2,892,815.60

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,392,022.16

200-299: Employee Benefits \$433,421.30

Total Instructional Services \$1,825,443.46

2000-2999: Instructional Support Services

001-199: Personal Services \$142,191.12

200-299: Employee Benefits \$48,519.30

Total Instructional Support Services \$190,710.42

TOTAL EXPENDITURES: \$2,016,153.88

OTHER FINANCING USES:

920-929: Transfers Out \$73,700.00

TOTAL OTHER FINANCING USES: \$73,700.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,089,853.88

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$802,961.72

BEGINNING FUND BALANCE - OCT. 1: \$1,275,799.28

ENDING FUND BALANCE - SEPT. 30: \$2,078,761.00

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Fund Types

Descriptions/Fund Source

6250-0

REVENUES:

6000-7999: Local Sources \$1,115,694.21

TOTAL REVENUES: \$1,115,694.21

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$194,272.25

200-299: Employee Benefits \$15,193.70

Total Instructional Services \$209,465.95

2000-2999: Instructional Support Services

001-199: Personal Services \$10,285.00

200-299: Employee Benefits \$787.83

Total Instructional Support Services \$11,072.83

4000-4999: Auxiliary Services

001-199: Personal Services \$99.00

200-299: Employee Benefits \$11.34

Total Auxiliary Services \$110.34

TOTAL EXPENDITURES: \$220,649.12

OTHER FINANCING USES:

920-929: Transfers Out \$540,131.00

TOTAL OTHER FINANCING USES: \$540,131.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$760,780.12

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$354,914.09

BEGINNING FUND BALANCE - OCT. 1: (\$274,146.70)

ENDING FUND BALANCE - SEPT. 30: \$80,767.39

**STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$12,454,486.22

TOTAL REVENUES:

\$12,454,486.22

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$1,417,466.07

400-499: Materials & Supplies \$4,293,291.87

500-599: Capital Outlay \$126,095.64

600-899: Other Objects \$623,329.53

Total Instructional Services

\$6,460,183.11

2000-2999: Instructional Support Services

300-399: Purchased Services \$858,142.47

400-499: Materials & Supplies \$2,190,371.04

500-599: Capital Outlay \$32,070.26

600-899: Other Objects \$250,075.12

Total Instructional Support Services

\$3,330,658.89

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$929,303.65

400-499: Materials & Supplies \$270,226.84

500-599: Capital Outlay \$123,143.68

600-899: Other Objects \$195,179.14

Total Operations & Maintenance Services

\$1,517,853.31

4000-4999: Auxiliary Services

300-399: Purchased Services \$826,654.08

Total Auxiliary Services

\$826,654.08

9000-9899: Other Expenditures

400-499: Materials & Supplies \$1,002,408.89

600-899: Other Objects \$71,288.21

Total Other Expenditures

\$1,073,697.10

TOTAL EXPENDITURES:

\$13,209,046.49

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$25,925.16

9200-9299: Transfers In \$4,434,964.45

TOTAL OTHER FINANCING SOURCES:

\$4,460,889.61

OTHER FINANCING USES:

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

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Governmental - Special Revenue Fund Type
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$2,151,045.98

TOTAL OTHER FINANCING USES:

\$2,162,771.15

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

\$10,910,928.03

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

\$1,543,558.19

BEGINNING FUND BALANCE - OCT. 1:

\$11,112,631.97

ENDING FUND BALANCE - SEPT. 30:

\$12,656,190.16

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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

\$205,551.31

Total Instructional Services

\$205,551.31

TOTAL EXPENDITURES:

\$205,551.31

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

\$205,551.31

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

(\$205,551.31)

BEGINNING FUND BALANCE - OCT. 1:

\$504,247.90

ENDING FUND BALANCE - SEPT. 30:

\$298,696.59

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Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

OTHER FINANCING USES:

920-929: Transfers Out

\$15,000,000.00

TOTAL OTHER FINANCING USES:

\$15,000,000.00

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

\$15,000,000.00

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

(\$15,000,000.00)

BEGINNING FUND BALANCE - OCT. 1:

\$20,000,000.00

ENDING FUND BALANCE - SEPT. 30:

\$5,000,000.00

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Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2023

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Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$170,621.42

TOTAL REVENUES:

\$170,621.42

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$29,914,681.52

TOTAL OTHER FINANCING SOURCES:

\$29,914,681.52

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$25,941,111.06

TOTAL OTHER FINANCING USES:

\$25,941,111.06

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

(\$3,973,570.46)

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

\$4,144,191.88

BEGINNING FUND BALANCE - OCT. 1:

(\$3,410,297.09)

ENDING FUND BALANCE - SEPT. 30:

\$733,894.79

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
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Fund Types

Descriptions/Fund Source

9115-0

REVENUES:

1000-2999: State Sources \$205,442.11

6000-7999: Local Sources \$114,555.23

TOTAL REVENUES: \$319,997.34

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$9,354.65

TOTAL OTHER FINANCING SOURCES: \$9,354.65

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,354.65

TOTAL OTHER FINANCING USES: \$9,354.65

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$319,997.34

BEGINNING FUND BALANCE - OCT. 1: \$2,809,781.85

ENDING FUND BALANCE - SEPT. 30: \$3,129,779.19

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

Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$42,534.35

TOTAL REVENUES: \$160,800.70

OTHER FINANCING USES:

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

TOTAL OTHER FINANCING USES: \$31,201.44

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$129,599.26

BEGINNING FUND BALANCE - OCT. 1: \$1,170,150.87

ENDING FUND BALANCE - SEPT. 30: \$1,299,750.13

STATE OF ALABAMA
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Governmental - Capital Projects Fund Type
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002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources	\$2,304,624.00
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TOTAL REVENUES:

\$2,304,624.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay	\$2,304,624.00
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Total Auxiliary Services

\$2,304,624.00

TOTAL EXPENDITURES:

\$2,304,624.00

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

\$2,304,624.00

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

OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1321-0

REVENUES:

1000-2999: State Sources	\$118,343.00
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TOTAL REVENUES:

\$118,343.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay	\$118,343.00
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Total Auxiliary Services

\$118,343.00

TOTAL EXPENDITURES:

\$118,343.00

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

\$118,343.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1764-0

REVENUES:

1000-2999: State Sources	\$12,830,965.00
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TOTAL REVENUES:	\$12,830,965.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$12,830,965.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$12,830,965.00
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Fund Types

Descriptions/Fund Source

1765-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$5,371,002.00

Total Capital Outlay

\$5,371,002.00

TOTAL EXPENDITURES:

\$5,371,002.00

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

\$5,371,002.00

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

(\$5,371,002.00)

BEGINNING FUND BALANCE - OCT. 1:

\$5,371,002.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$6,485,817.01

TOTAL REVENUES:

\$6,485,817.01

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$444,726.36

Total Operations & Maintenance Services

\$444,726.36

7000-7999: Capital Outlay

500-599: Capital Outlay \$6,065,253.21

Total Capital Outlay

\$6,065,253.21

TOTAL EXPENDITURES:

\$6,509,979.57

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$6,625.34

TOTAL OTHER FINANCING SOURCES:

\$6,625.34

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

\$6,503,354.23

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

(\$17,537.22)

BEGINNING FUND BALANCE - OCT. 1:

\$6,297,727.50

ENDING FUND BALANCE - SEPT. 30:

\$6,280,190.28

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Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$50,506.34

Total Instructional Services \$50,506.34

3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies \$855,603.90

Total Operations & Maintenance Services \$855,603.90

4000-4999: Auxiliary Services

500-599: Capital Outlay \$591,148.00

Total Auxiliary Services \$591,148.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$3,504,270.08

Total Capital Outlay \$3,504,270.08

TOTAL EXPENDITURES:

\$5,001,528.32

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$2,563.12

9200-9299: Transfers In \$64,000,000.00

TOTAL OTHER FINANCING SOURCES:

\$64,002,563.12

OTHER FINANCING USES:

920-929: Transfers Out \$469,822.99

TOTAL OTHER FINANCING USES:

\$469,822.99

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

(\$58,531,211.81)

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

\$58,531,211.81

BEGINNING FUND BALANCE - OCT. 1:

\$79,684,543.74

ENDING FUND BALANCE - SEPT. 30:

\$138,215,755.55

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Fund Types

Descriptions/Fund Source

6110-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$469,822.99

Total Capital Outlay

\$469,822.99

TOTAL EXPENDITURES:

\$469,822.99

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$469,822.99

TOTAL OTHER FINANCING SOURCES:

\$469,822.99

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

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Fund Types

Descriptions/Fund Source

6520-0

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:	\$9,099,059.16
ENDING FUND BALANCE - SEPT. 30:	\$9,099,059.16

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Fund Types

Descriptions/Fund Source

6690-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$803,033.70

Total Capital Outlay

\$803,033.70

TOTAL EXPENDITURES:

\$803,033.70

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

\$803,033.70

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

(\$803,033.70)

BEGINNING FUND BALANCE - OCT. 1:

\$36,162,344.10

ENDING FUND BALANCE - SEPT. 30:

\$35,359,310.40

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources	\$496,962.53
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TOTAL REVENUES:

\$496,962.53

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$496,962.53
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TOTAL OTHER FINANCING USES:

\$496,962.53

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

\$496,962.53

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources	\$362,307.00
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TOTAL REVENUES:

\$362,307.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$362,307.00
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Total Operations & Maintenance Services

\$362,307.00

TOTAL EXPENDITURES:

\$362,307.00

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

\$362,307.00

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$39,631,113.26

Total Capital Outlay

\$39,631,113.26

TOTAL EXPENDITURES:

\$39,631,113.26

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

\$39,631,113.26

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

(\$39,631,113.26)

BEGINNING FUND BALANCE - OCT. 1:

\$58,225,787.50

ENDING FUND BALANCE - SEPT. 30:

\$18,594,674.24

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, 2023

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, 2023**

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,604,207.17

TOTAL REVENUES:

\$3,604,207.17

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$246,484.04

400-499: Materials & Supplies \$618,066.11

600-899: Other Objects \$122,559.00

Total Instructional Services

\$987,109.15

2000-2999: Instructional Support Services

300-399: Purchased Services \$280,222.95

400-499: Materials & Supplies \$812,933.60

500-599: Capital Outlay \$5,310.00

600-899: Other Objects \$128,916.41

Total Instructional Support Services

\$1,227,382.96

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$97,379.88

400-499: Materials & Supplies \$18,669.65

600-899: Other Objects \$10,938.15

Total Operations & Maintenance Services

\$126,987.68

4000-4999: Auxiliary Services

300-399: Purchased Services \$121,736.75

Total Auxiliary Services

\$121,736.75

9000-9899: Other Expenditures

400-499: Materials & Supplies \$453,786.91

600-899: Other Objects \$301,210.59

Total Other Expenditures

\$754,997.50

TOTAL EXPENDITURES:

\$3,218,214.04

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$6,910.70

9200-9299: Transfers In \$151,838.00

TOTAL OTHER FINANCING SOURCES:

\$158,748.70

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$6,119.55

920-929: Transfers Out \$411,656.09

TOTAL OTHER FINANCING USES:

\$417,775.64

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

\$3,477,240.98

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

\$126,966.19

BEGINNING FUND BALANCE - OCT. 1:

\$2,731,242.79

ENDING FUND BALANCE - SEPT. 30:

\$2,858,208.98

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, 2023

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:	\$739,201,042.24
ENDING FUND BALANCE - SEPT. 30:	\$739,201,042.24

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, 2023

002 - Baldwin County Board of Education

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

8410-0

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