

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1110-0**

**REVENUES:**

**1000-2999: State Sources** \$88,594,938.00

**6000-7999: Local Sources** \$43,331,150.00

**TOTAL REVENUES:** **\$131,926,088.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$78,496,673.62

200-299: Employee Benefits \$27,977,492.50

400-499: Materials & Supplies \$441,386.44

**Total Instructional Services** **\$106,915,552.56**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$15,650,834.32

200-299: Employee Benefits \$5,638,019.67

**Total Instructional Support Services** **\$21,288,853.99**

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

001-199: Personal Services \$476.00

200-299: Employee Benefits \$38.51

**Total Operations & Maintenance Services** **\$514.51**

**9000-9899: Other Expenditures**

001-199: Personal Services \$957,168.93

200-299: Employee Benefits \$328,458.56

**Total Other Expenditures** **\$1,285,627.49**

**TOTAL EXPENDITURES:** **\$129,490,548.55**

**OTHER FINANCING USES:**

920-929: Transfers Out \$2,435,539.45

**TOTAL OTHER FINANCING USES:** **\$2,435,539.45**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$131,926,088.00**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources	\$876,137.00
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**TOTAL REVENUES:**

**\$876,137.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$642,895.19
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200-299: Employee Benefits	\$233,241.81
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Total Instructional Support Services	\$876,137.00
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**TOTAL EXPENDITURES:**

**\$876,137.00**

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

**\$876,137.00**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources \$27,219.00

**TOTAL REVENUES:**

**\$27,219.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$21,165.00

200-299: Employee Benefits \$6,054.00

**Total General Administrative Services**

**\$27,219.00**

**TOTAL EXPENDITURES:**

**\$27,219.00**

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

**\$27,219.00**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1230-0**

**REVENUES:**

1000-2999: State Sources \$1,613,429.00

**TOTAL REVENUES:**

**\$1,613,429.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$1,207,747.33

200-299: Employee Benefits \$405,681.67

**Total Instructional Support Services \$1,613,429.00**

**TOTAL EXPENDITURES:**

**\$1,613,429.00**

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

**\$1,613,429.00**

**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**  
**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1231-1**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$15,353.00

200-299: Employee Benefits \$4,409.00

**Total General Administrative Services \$19,762.00**

**TOTAL EXPENDITURES: \$19,762.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$19,762.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$19,762.00)**

**BEGINNING FUND BALANCE - OCT. 1: \$19,762.00**

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-0

**REVENUES:**

1000-2999: State Sources \$196,421.00

**TOTAL REVENUES:**

**\$196,421.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$21,828.50

200-299: Employee Benefits \$3,693.85

300-399: Purchased Services \$129,856.58

400-499: Materials & Supplies \$41,042.07

**Total Instructional Services**

**\$196,421.00**

**TOTAL EXPENDITURES:**

**\$196,421.00**

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

**\$196,421.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-1

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$5,654.07

Total Instructional Services

\$5,654.07

**TOTAL EXPENDITURES:**

\$5,654.07

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

\$5,654.07

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

(\$5,654.07)

BEGINNING FUND BALANCE - OCT. 1:

\$5,654.07

ENDING FUND BALANCE - SEPT. 30:

\$0.00

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1242-1

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$2,500.00
200-299: Employee Benefits	\$332.24
300-399: Purchased Services	\$12,500.00
400-499: Materials & Supplies	\$56,102.36
<b>Total Instructional Services</b>	<b>\$71,434.60</b>

**2000-2999: Instructional Support Services**

300-399: Purchased Services	\$30,000.00
<b>Total Instructional Support Services</b>	<b>\$30,000.00</b>

**TOTAL EXPENDITURES:**

**\$101,434.60**

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

**\$101,434.60**

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

**(\$101,434.60)**

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

**\$101,434.60**

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

**\$0.00**



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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1250-0

**REVENUES:**

1000-2999: State Sources \$318,055.00

**TOTAL REVENUES:**

**\$318,055.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$53,742.04

200-299: Employee Benefits \$18,128.71

300-399: Purchased Services \$16,205.06

400-499: Materials & Supplies \$22,585.65

**Total Instructional Services**

**\$110,661.46**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$70,715.00

200-299: Employee Benefits \$5,720.88

300-399: Purchased Services \$129,750.00

400-499: Materials & Supplies \$1,207.66

**Total Instructional Support Services**

**\$207,393.54**

**TOTAL EXPENDITURES:**

**\$318,055.00**

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

**\$318,055.00**

**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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*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1250-1

**EXPENDITURES:**

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

300-399: Purchased Services \$13,521.71

400-499: Materials & Supplies \$1,727.89

**Total Operations & Maintenance Services \$15,249.60**

**TOTAL EXPENDITURES:**

**\$15,249.60**

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

**\$15,249.60**

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

**(\$15,249.60)**

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

**\$15,249.60**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

**REVENUES:**

1000-2999: State Sources \$72,382.00

**TOTAL REVENUES:**

**\$72,382.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$22,741.12

200-299: Employee Benefits \$16,733.02

300-399: Purchased Services \$11,928.45

400-499: Materials & Supplies \$12,537.73

**Total Instructional Services**

**\$63,940.32**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$2,987.50

200-299: Employee Benefits \$241.17

300-399: Purchased Services \$4,131.62

400-499: Materials & Supplies \$969.15

**Total Instructional Support Services**

**\$8,329.44**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$104.00

200-299: Employee Benefits \$8.24

**Total Auxiliary Services**

**\$112.24**

**TOTAL EXPENDITURES:**

**\$72,382.00**

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

**\$72,382.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1252-1**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$14,643.43

**Total Instructional Services**

**\$14,643.43**

**TOTAL EXPENDITURES:**

**\$14,643.43**

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

**\$14,643.43**

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

**(\$14,643.43)**

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

**\$14,643.43**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1253-0**

**REVENUES:**

1000-2999: State Sources	\$100,000.00
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**TOTAL REVENUES:**

**\$100,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services	\$100,000.00
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**Total Instructional Services**

**\$100,000.00**

**TOTAL EXPENDITURES:**

**\$100,000.00**

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

**\$100,000.00**

**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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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1254-0**

**REVENUES:**

1000-2999: State Sources \$5,275.00

**TOTAL REVENUES:**

**\$5,275.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$5,275.00

**Total Instructional Services**

**\$5,275.00**

**TOTAL EXPENDITURES:**

**\$5,275.00**

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

**\$5,275.00**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1277-0**

**REVENUES:**

1000-2999: State Sources	\$45,332.02
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**TOTAL REVENUES:**

**\$45,332.02**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

300-399: Purchased Services	\$45,332.02
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**Total Other Expenditures**

**\$45,332.02**

**TOTAL EXPENDITURES:**

**\$45,332.02**

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

**\$45,332.02**

**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, 2012**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-1

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$6,374.11

Total Instructional Services

\$6,374.11

**TOTAL EXPENDITURES:**

**\$6,374.11**

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

**\$6,374.11**

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

**(\$6,374.11)**

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

**\$6,374.11**

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

**\$0.00**



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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

**REVENUES:**

1000-2999: State Sources \$12,512.00

**TOTAL REVENUES:**

**\$12,512.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$8,770.32

200-299: Employee Benefits \$1,555.48

300-399: Purchased Services \$2,086.20

600-899: Other Objects \$100.00

**Total Instructional Support Services**

**\$12,512.00**

**TOTAL EXPENDITURES:**

**\$12,512.00**

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

**\$12,512.00**

**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**

**1280-1**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$502.20

200-299: Employee Benefits \$88.41

400-499: Materials & Supplies \$2,807.90

**Total Instructional Support Services \$3,398.51**

**TOTAL EXPENDITURES: \$3,398.51**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,398.51**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$3,398.51)**

**BEGINNING FUND BALANCE - OCT. 1: \$3,398.51**

**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

1310-0

**REVENUES:**

1000-2999: State Sources \$8,344,972.00

**TOTAL REVENUES:**

**\$8,344,972.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$4,171,925.54

200-299: Employee Benefits \$2,223,862.63

300-399: Purchased Services \$294,157.43

400-499: Materials & Supplies \$1,655,026.40

**Total Auxiliary Services**

**\$8,344,972.00**

**TOTAL EXPENDITURES:**

**\$8,344,972.00**

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

**\$8,344,972.00**

**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, 2012**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

**REVENUES:**

1000-2999: State Sources \$611,759.00

**TOTAL REVENUES:**

**\$611,759.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$92,158.04

200-299: Employee Benefits \$21,395.67

300-399: Purchased Services \$64,183.44

400-499: Materials & Supplies \$32,480.12

**Total Instructional Services**

**\$210,217.27**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$174,288.37

200-299: Employee Benefits \$63,348.28

300-399: Purchased Services \$68,138.20

400-499: Materials & Supplies \$15,294.88

600-899: Other Objects \$4,292.00

**Total Instructional Support Services**

**\$325,361.73**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$76,180.00

**Total Other Expenditures**

**\$76,180.00**

**TOTAL EXPENDITURES:**

**\$611,759.00**

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

**\$611,759.00**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1410-1**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$27,406.31

**Total Instructional Services**

**\$27,406.31**

**TOTAL EXPENDITURES:**

**\$27,406.31**

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

**\$27,406.31**

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

**(\$27,406.31)**

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

**\$27,406.31**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

**REVENUES:**

1000-2999: State Sources \$65,280.00

**TOTAL REVENUES:**

**\$65,280.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$46,319.26

200-299: Employee Benefits \$18,960.74

**Total Other Expenditures**

**\$65,280.00**

**TOTAL EXPENDITURES:**

**\$65,280.00**

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

**\$65,280.00**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1660-0

**REVENUES:**

1000-2999: State Sources \$15,000.00

**TOTAL REVENUES:**

**\$15,000.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$11,394.57

200-299: Employee Benefits \$3,605.43

**Total Other Expenditures**

**\$15,000.00**

**TOTAL EXPENDITURES:**

**\$15,000.00**

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

**\$15,000.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1715-0**

**REVENUES:**

1000-2999: State Sources	\$2,500,000.00
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**TOTAL REVENUES:**

**\$2,500,000.00**

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

**\$0.00**

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

**\$2,500,000.00**

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

**\$0.00**

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

**\$2,500,000.00**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources \$670,039.98

**TOTAL REVENUES:**

**\$670,039.98**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$482,879.57

200-299: Employee Benefits \$187,160.41

**Total Other Expenditures \$670,039.98**

**TOTAL EXPENDITURES:**

**\$670,039.98**

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

**\$670,039.98**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

**REVENUES:**

1000-2999: State Sources \$247,875.49

**TOTAL REVENUES:**

**\$247,875.49**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$2,098.64

400-499: Materials & Supplies \$190,000.00

600-899: Other Objects \$90.00

**Total Instructional Services**

**\$192,188.64**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$7,208.88

200-299: Employee Benefits \$1,262.56

300-399: Purchased Services \$13,682.07

400-499: Materials & Supplies \$32,709.34

600-899: Other Objects \$824.00

**Total Instructional Support Services**

**\$55,686.85**

**TOTAL EXPENDITURES:**

**\$247,875.49**

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

**\$247,875.49**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1810-1**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services

\$1,269.03

**Total Instructional Support Services**

**\$1,269.03**

**TOTAL EXPENDITURES:**

**\$1,269.03**

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

**\$1,269.03**

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

**(\$1,269.03)**

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

**\$1,269.03**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1815-0

**REVENUES:**

1000-2999: State Sources \$18,150.00

**TOTAL REVENUES:**

**\$18,150.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$200.00

200-299: Employee Benefits \$16.18

300-399: Purchased Services \$17,742.48

400-499: Materials & Supplies \$191.34

**Total Instructional Support Services \$18,150.00**

**TOTAL EXPENDITURES:**

**\$18,150.00**

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

**\$18,150.00**

**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**  
**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1815-1

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$840.00

**Total Instructional Services \$840.00**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$4,093.68

400-499: Materials & Supplies \$7,500.00

**Total Instructional Support Services \$11,593.68**

**TOTAL EXPENDITURES:**

**\$12,433.68**

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

**\$12,433.68**

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

**(\$12,433.68)**

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

**\$12,433.68**

**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, 2012**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2130-0

**REVENUES:**

1000-2999: State Sources	\$20,353.00
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<b>TOTAL REVENUES:</b>	<b>\$20,353.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$20,353.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$20,353.00
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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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2252-0

**REVENUES:**

1000-2999: State Sources \$20,238.00

**TOTAL REVENUES:**

**\$20,238.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$15,726.00

200-299: Employee Benefits \$4,512.00

**Total General Administrative Services**

**\$20,238.00**

**TOTAL EXPENDITURES:**

**\$20,238.00**

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

**\$20,238.00**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

**REVENUES:**

1000-2999: State Sources \$406,879.31

**TOTAL REVENUES:**

**\$406,879.31**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$263,800.00

300-399: Purchased Services \$16,539.20

400-499: Materials & Supplies \$32,189.36

**Total Instructional Services**

**\$312,528.56**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$94,350.00

200-299: Employee Benefits \$0.75

**Total Instructional Support Services**

**\$94,350.75**

**TOTAL EXPENDITURES:**

**\$406,879.31**

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

**\$406,879.31**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

**REVENUES:**

<b>1000-2999: State Sources</b>	\$126,073.24
<b>6000-7999: Local Sources</b>	\$35,721,043.82
<b>8000-8999: Other Sources</b>	\$1,009,370.79

**TOTAL REVENUES:**

**\$36,856,487.85**

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$240,723.10
200-299: Employee Benefits	\$58,721.22
300-399: Purchased Services	\$2,156,467.50
400-499: Materials & Supplies	\$642,177.60
500-599: Capital Outlay	\$11,435.00
600-899: Other Objects	\$625.00
<b>Total Instructional Services</b>	<b>\$3,110,149.42</b>

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$4,508,564.45
200-299: Employee Benefits	\$981,531.76
300-399: Purchased Services	\$354,642.71
400-499: Materials & Supplies	\$157,544.03
600-899: Other Objects	\$21,703.00

**Total Instructional Support Services**

**\$6,023,985.95**

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

001-199: Personal Services	\$2,033,009.35
200-299: Employee Benefits	\$786,351.67
300-399: Purchased Services	\$3,310,316.01
400-499: Materials & Supplies	\$189.05
600-899: Other Objects	\$113,736.30

**Total Operations & Maintenance Services**

**\$6,243,602.38**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$135,669.02
200-299: Employee Benefits	\$21,280.10
300-399: Purchased Services	\$28,545.61

**Total Auxiliary Services**

**\$185,494.73**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$3,669,560.81
200-299: Employee Benefits	\$1,189,596.95
300-399: Purchased Services	\$1,178,885.37
400-499: Materials & Supplies	\$164,545.65
600-899: Other Objects	\$25,531.63

**Total General Administrative Services**

**\$6,228,120.41**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

<b>7000-7999: Capital Outlay</b>	
500-599: Capital Outlay	\$496,166.65
<b>Total Capital Outlay</b>	<b>\$496,166.65</b>
<b>8000-8999: Debt Service</b>	
300-399: Purchased Services	\$2,310,978.00
<b>Total Debt Service</b>	<b>\$2,310,978.00</b>
<b>9000-9899: Other Expenditures</b>	
200-299: Employee Benefits	\$0.02
600-899: Other Objects	\$81,350.00
<b>Total Other Expenditures</b>	<b>\$81,350.02</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$24,679,847.56</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$1,328,861.26
<b>9200-9299: Transfers In</b>	\$791,604.67
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$2,120,465.93</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$4,323,431.30
920-929: Transfers Out	\$21,381,253.85
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$25,704,685.15</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$48,264,066.78</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$11,407,578.93)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$5,868,643.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>(\$5,538,935.93)</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$28,968,746.55

**TOTAL REVENUES:**

**\$28,968,746.55**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$2,570,339.01

200-299: Employee Benefits \$941,448.73

400-499: Materials & Supplies \$302,557.94

**Total Instructional Services**

**\$3,814,345.68**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$3,324,079.88

200-299: Employee Benefits \$1,246,071.44

**Total Instructional Support Services**

**\$4,570,151.32**

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

001-199: Personal Services \$2,991,201.35

200-299: Employee Benefits \$1,561,744.42

**Total Operations & Maintenance Services**

**\$4,552,945.77**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$540,404.04

200-299: Employee Benefits \$310,688.00

**Total Auxiliary Services**

**\$851,092.04**

**9000-9899: Other Expenditures**

001-199: Personal Services \$57,994.69

200-299: Employee Benefits \$34,531.90

**Total Other Expenditures**

**\$92,526.59**

**TOTAL EXPENDITURES:**

**\$13,881,061.40**

**OTHER FINANCING USES:**

920-929: Transfers Out \$12,264.98

**TOTAL OTHER FINANCING USES:**

**\$12,264.98**

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

**\$13,893,326.38**

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

**\$15,075,420.17**

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

**\$12,477,144.03**

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

**\$27,552,564.20**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6850-0**

**REVENUES:**

6000-7999: Local Sources	\$13,687.77
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<b>TOTAL REVENUES:</b>	<b>\$13,687.77</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$13,687.77
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BEGINNING FUND BALANCE - OCT. 1:	\$75,683.14
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ENDING FUND BALANCE - SEPT. 30:	\$89,370.91
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

**REVENUES:**

6000-7999: Local Sources \$1,058,279.17

**TOTAL REVENUES:**

**\$1,058,279.17**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$9,626.00

200-299: Employee Benefits \$778.73

400-499: Materials & Supplies \$3,834.04

**Total Instructional Services**

**\$14,238.77**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$705.00

200-299: Employee Benefits \$57.00

**Total Instructional Support Services**

**\$762.00**

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

300-399: Purchased Services \$3,477.49

600-899: Other Objects \$14,993.84

**Total Operations & Maintenance Services**

**\$18,471.33**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$7,040.00

**Total General Administrative Services**

**\$7,040.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$480,732.95

200-299: Employee Benefits \$75,235.46

300-399: Purchased Services \$31,979.18

400-499: Materials & Supplies \$79,280.60

600-899: Other Objects \$2,034.67

**Total Other Expenditures**

**\$669,262.86**

**TOTAL EXPENDITURES:**

**\$709,774.96**

**OTHER FINANCING USES:**

920-929: Transfers Out \$65,000.00

**TOTAL OTHER FINANCING USES:**

**\$65,000.00**

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

**\$774,774.96**

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

**\$283,504.21**

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

**\$768,870.52**

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

**\$1,052,374.73**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

**REVENUES:**

8000-8999: Other Sources \$215,337.60

**TOTAL REVENUES:**

**\$215,337.60**

**EXPENDITURES:**

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$166,248.69

Total Auxiliary Services

**\$166,248.69**

**TOTAL EXPENDITURES:**

**\$166,248.69**

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

**\$166,248.69**

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

**\$49,088.91**

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

**\$34,942.35**

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

**\$84,031.26**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8996-0**

**REVENUES:**

8000-8999: Other Sources	\$40,255.76
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**TOTAL REVENUES:**

**\$40,255.76**

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

**\$0.00**

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

**\$40,255.76**

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

**\$3,385.13**

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

**\$43,640.89**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8997-0**

**REVENUES:**

**8000-8999: Other Sources** \$442.00

**TOTAL REVENUES:**

**\$442.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$2,392.43

400-499: Materials & Supplies \$10,364.78

600-899: Other Objects \$135.00

**Total Auxiliary Services** **\$12,892.21**

**TOTAL EXPENDITURES:**

**\$12,892.21**

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

**\$12,892.21**

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

**(\$12,450.21)**

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

**\$3,215.01**

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

**(\$9,235.20)**



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**3210-0**

**REVENUES:**

**3000-5999: Federal Sources** \$6,534,828.87

**TOTAL REVENUES:** **\$6,534,828.87**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$3,026,816.32

200-299: Employee Benefits \$1,375,385.30

300-399: Purchased Services \$348,911.63

400-499: Materials & Supplies \$199,571.90

**Total Instructional Services** **\$4,950,685.15**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$648,920.35

200-299: Employee Benefits \$217,628.12

300-399: Purchased Services \$85,940.37

400-499: Materials & Supplies \$39,106.03

600-899: Other Objects \$9,143.51

**Total Instructional Support Services** **\$1,000,738.38**

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

300-399: Purchased Services \$5,303.94

400-499: Materials & Supplies \$2,806.10

500-599: Capital Outlay \$15,475.00

600-899: Other Objects \$54,723.00

**Total Operations & Maintenance Services** **\$78,308.04**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$87,035.36

200-299: Employee Benefits \$15,744.70

300-399: Purchased Services \$1,665.69

**Total Auxiliary Services** **\$104,445.75**

**6000-6999: General Administrative Services**

001-199: Personal Services \$161,301.93

200-299: Employee Benefits \$54,849.19

300-399: Purchased Services \$4,202.09

400-499: Materials & Supplies \$21,072.77

**Total General Administrative Services** **\$241,425.98**

**9000-9899: Other Expenditures**

001-199: Personal Services \$20,956.29

200-299: Employee Benefits \$12,309.56

300-399: Purchased Services \$24,800.00

**Total Other Expenditures** **\$58,065.85**

**TOTAL EXPENDITURES:** **\$6,433,669.15**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**3210-0**

**OTHER FINANCING USES:**

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

\$101,159.72

**TOTAL OTHER FINANCING USES:**

**\$101,159.72**

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

**\$6,534,828.87**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

**REVENUES:**

3000-5999: Federal Sources \$180,053.93

**TOTAL REVENUES:**

**\$180,053.93**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$125,149.68

200-299: Employee Benefits \$44,616.77

400-499: Materials & Supplies \$7,469.43

**Total Other Expenditures**

**\$177,235.88**

**TOTAL EXPENDITURES:**

**\$177,235.88**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,818.05

**TOTAL OTHER FINANCING USES:**

**\$2,818.05**

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

**\$180,053.93**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3280-0

**REVENUES:**

3000-5999: Federal Sources

\$1,102.47

**TOTAL REVENUES:**

**\$1,102.47**

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies

\$1,102.47

Total Instructional Support Services

**\$1,102.47**

**TOTAL EXPENDITURES:**

**\$1,102.47**

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

**\$1,102.47**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**3310-0**

**REVENUES:**

**3000-5999: Federal Sources** \$324,734.61

**TOTAL REVENUES:** **\$324,734.61**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$10,222.50

200-299: Employee Benefits \$823.65

300-399: Purchased Services \$28,709.49

400-499: Materials & Supplies \$250,917.75

600-899: Other Objects \$1,640.00

**Total Instructional Services** **\$292,313.39**

**2000-2999: Instructional Support Services**

200-299: Employee Benefits \$180.73

300-399: Purchased Services \$17,742.65

600-899: Other Objects \$600.00

**Total Instructional Support Services** **\$18,523.38**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,690.00

200-299: Employee Benefits \$216.72

300-399: Purchased Services \$5,573.16

**Total Auxiliary Services** **\$7,479.88**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$5,433.23

400-499: Materials & Supplies \$699.73

600-899: Other Objects \$285.00

**Total General Administrative Services** **\$6,417.96**

**TOTAL EXPENDITURES:** **\$324,734.61**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$324,734.61**

**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**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3322-0

**REVENUES:**

3000-5999: Federal Sources \$99,508.87

**TOTAL REVENUES:**

**\$99,508.87**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$14,968.31

400-499: Materials & Supplies \$56,259.03

500-599: Capital Outlay \$25,985.00

**Total Instructional Services**

**\$97,212.34**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$1,950.00

200-299: Employee Benefits \$346.53

**Total Instructional Support Services**

**\$2,296.53**

**TOTAL EXPENDITURES:**

**\$99,508.87**

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

**\$99,508.87**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

**REVENUES:**

3000-5999: Federal Sources \$5,266,571.28

**TOTAL REVENUES:**

**\$5,266,571.28**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,207,540.63

200-299: Employee Benefits \$377,235.97

300-399: Purchased Services \$107,553.63

400-499: Materials & Supplies \$1,290,526.20

600-899: Other Objects \$4,032.98

**Total Instructional Services**

**\$2,986,889.41**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$268,330.67

200-299: Employee Benefits \$54,339.26

300-399: Purchased Services \$142,031.70

400-499: Materials & Supplies \$97,233.16

600-899: Other Objects \$18,866.50

**Total Instructional Support Services**

**\$580,801.29**

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

300-399: Purchased Services \$73,125.41

**Total Operations & Maintenance Services**

**\$73,125.41**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$37,887.66

200-299: Employee Benefits \$6,297.86

300-399: Purchased Services \$21,478.96

**Total Auxiliary Services**

**\$65,664.48**

**6000-6999: General Administrative Services**

001-199: Personal Services \$192,583.53

200-299: Employee Benefits \$60,458.16

300-399: Purchased Services \$24,739.96

400-499: Materials & Supplies \$5,162.39

600-899: Other Objects \$810.00

**Total General Administrative Services**

**\$283,754.04**

**9000-9899: Other Expenditures**

001-199: Personal Services \$832,456.42

200-299: Employee Benefits \$341,310.91

300-399: Purchased Services \$5,192.33

400-499: Materials & Supplies \$10,419.11

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

600-899: Other Objects	\$4,530.00
<b>Total Other Expenditures</b>	<b>\$1,193,908.77</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,184,143.40</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$82,427.88
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$82,427.88</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$5,266,571.28</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

**REVENUES:**

3000-5999: Federal Sources \$530,299.28

**TOTAL REVENUES:**

**\$530,299.28**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$514,453.50

**Total Instructional Services**

**\$514,453.50**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$864.45

400-499: Materials & Supplies \$661.98

**Total Instructional Support Services**

**\$1,526.43**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$889.56

**Total General Administrative Services**

**\$889.56**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$5,130.00

**Total Other Expenditures**

**\$5,130.00**

**TOTAL EXPENDITURES:**

**\$521,999.49**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$8,299.79

**TOTAL OTHER FINANCING USES:**

**\$8,299.79**

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

**\$530,299.28**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

**REVENUES:**

3000-5999: Federal Sources

\$88,058.69

**TOTAL REVENUES:**

**\$88,058.69**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$1,487.50

200-299: Employee Benefits

\$120.35

300-399: Purchased Services

\$23,845.65

400-499: Materials & Supplies

\$62,605.19

**Total Instructional Services**

**\$88,058.69**

**TOTAL EXPENDITURES:**

**\$88,058.69**

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

**\$88,058.69**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4120-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$101,722.98
<b>TOTAL REVENUES:</b>	<b>\$101,722.98</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
001-199: Personal Services	\$30,653.62
200-299: Employee Benefits	\$13,883.77
400-499: Materials & Supplies	\$55,593.51
<b>Total Instructional Services</b>	<b>\$100,130.90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$100,130.90</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,592.08
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,592.08</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$101,722.98</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4130-0**

**REVENUES:**

3000-5999: Federal Sources \$867,416.09

**TOTAL REVENUES:**

**\$867,416.09**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$396,559.46

200-299: Employee Benefits \$143,276.13

**Total Instructional Services**

**\$539,835.59**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$97,796.06

200-299: Employee Benefits \$20,480.97

300-399: Purchased Services \$162,057.97

400-499: Materials & Supplies \$4,339.49

600-899: Other Objects \$9,774.23

**Total Instructional Support Services**

**\$294,448.72**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$15,227.72

600-899: Other Objects \$4,328.00

**Total Other Expenditures**

**\$19,555.72**

**TOTAL EXPENDITURES:**

**\$853,840.03**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$13,576.06

**TOTAL OTHER FINANCING USES:**

**\$13,576.06**

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

**\$867,416.09**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - Special Revenue Fund Type**  
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**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4136-0

**REVENUES:**

3000-5999: Federal Sources \$10,087.29

**TOTAL REVENUES:**

**\$10,087.29**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$6,885.00

200-299: Employee Benefits \$654.33

300-399: Purchased Services \$2,547.96

**Total Instructional Support Services \$10,087.29**

**TOTAL EXPENDITURES:**

**\$10,087.29**

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

**\$10,087.29**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
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**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4150-0

**REVENUES:**

3000-5999: Federal Sources \$124,667.51

**TOTAL REVENUES:**

**\$124,667.51**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$71,647.46

200-299: Employee Benefits \$39,557.52

400-499: Materials & Supplies \$5,548.67

**Total Instructional Services**

**\$116,753.65**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$5,962.67

**Total Instructional Support Services**

**\$5,962.67**

**TOTAL EXPENDITURES:**

**\$122,716.32**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$1,951.19

**TOTAL OTHER FINANCING USES:**

**\$1,951.19**

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

**\$124,667.51**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4161-0**

**REVENUES:**

3000-5999: Federal Sources \$1,412,030.97

**TOTAL REVENUES: \$1,412,030.97**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$16,207.19

600-899: Other Objects \$5,900.00

**Total Instructional Support Services \$22,107.19**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$11,364.00

200-299: Employee Benefits \$1,510.28

300-399: Purchased Services \$14,107.32

**Total Auxiliary Services \$26,981.60**

**9000-9899: Other Expenditures**

001-199: Personal Services \$730,182.44

200-299: Employee Benefits \$117,245.24

300-399: Purchased Services \$290,290.88

400-499: Materials & Supplies \$203,123.71

**Total Other Expenditures \$1,340,842.27**

**TOTAL EXPENDITURES: \$1,389,931.06**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$22,099.91

**TOTAL OTHER FINANCING USES: \$22,099.91**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,412,030.97**

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

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

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

**REVENUES:**

3000-5999: Federal Sources \$23,000.00

**TOTAL REVENUES: \$23,000.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$18,510.02

600-899: Other Objects \$130.00

**Total Instructional Services \$18,640.02**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$4,000.00

**Total Auxiliary Services \$4,000.00**

**TOTAL EXPENDITURES: \$22,640.02**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$359.98

**TOTAL OTHER FINANCING USES: \$359.98**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$23,000.00**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4285-1

**REVENUES:**

3000-5999: Federal Sources \$3,340,653.61

**TOTAL REVENUES: \$3,340,653.61**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,498,372.94

200-299: Employee Benefits \$584,038.45

**Total Instructional Services \$2,082,411.39**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$162,016.56

200-299: Employee Benefits \$57,814.28

**Total Instructional Support Services \$219,830.84**

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

001-199: Personal Services \$696,676.39

200-299: Employee Benefits \$341,734.99

**Total Operations & Maintenance Services \$1,038,411.38**

**TOTAL EXPENDITURES: \$3,340,653.61**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,340,653.61**

**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**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

**REVENUES:**

3000-5999: Federal Sources	\$7,162,012.16
6000-7999: Local Sources	\$3,287,622.04
8000-8999: Other Sources	\$463,245.85

**TOTAL REVENUES:**

**\$10,912,880.05**

**EXPENDITURES:**

<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$189,489.39
400-499: Materials & Supplies	\$78,983.64
<b>Total Operations &amp; Maintenance Services</b>	<b>\$268,473.03</b>

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$3,648,202.13
200-299: Employee Benefits	\$2,281,047.80
300-399: Purchased Services	\$46,086.85
400-499: Materials & Supplies	\$5,828,036.93
500-599: Capital Outlay	\$273,821.70
600-899: Other Objects	\$3,048.31

**Total Auxiliary Services**

**\$12,080,243.72**

**TOTAL EXPENDITURES:**

**\$12,348,716.75**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In	\$2,200,106.79
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**TOTAL OTHER FINANCING SOURCES:**

**\$2,200,106.79**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$944,333.88
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**TOTAL OTHER FINANCING USES:**

**\$944,333.88**

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

**\$11,092,943.84**

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

**(\$180,063.79)**

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

**\$5,244,919.53**

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

**\$5,064,855.74**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

**REVENUES:**

3000-5999: Federal Sources

\$138,441.27

**TOTAL REVENUES:**

**\$138,441.27**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$103,312.85

200-299: Employee Benefits

\$35,128.42

**Total Instructional Services**

**\$138,441.27**

**TOTAL EXPENDITURES:**

**\$138,441.27**

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

**\$138,441.27**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

**REVENUES:**

3000-5999: Federal Sources

\$101,729.49

**TOTAL REVENUES:**

**\$101,729.49**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$75,361.19

200-299: Employee Benefits

\$26,368.30

Total Instructional Services

**\$101,729.49**

**TOTAL EXPENDITURES:**

**\$101,729.49**

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

**\$101,729.49**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

**REVENUES:**

3000-5999: Federal Sources \$62,319.39

**TOTAL REVENUES:**

**\$62,319.39**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$39,373.90

200-299: Employee Benefits \$15,657.47

300-399: Purchased Services \$3,218.17

400-499: Materials & Supplies \$3,144.00

**Total Instructional Services**

**\$61,393.54**

**TOTAL EXPENDITURES:**

**\$61,393.54**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$925.85

**TOTAL OTHER FINANCING USES:**

**\$925.85**

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

**\$62,319.39**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$13,852,825.02

**TOTAL REVENUES:**

**\$13,852,825.02**

**EXPENDITURES:**

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

300-399: Purchased Services \$9,803,460.70

400-499: Materials & Supplies \$1,262,895.07

500-599: Capital Outlay \$100,532.80

600-899: Other Objects \$11,462.73

**Total Operations & Maintenance Services**

**\$11,178,351.30**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay \$100,615.00

**Total Auxiliary Services**

**\$100,615.00**

**TOTAL EXPENDITURES:**

**\$11,278,966.30**

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

**\$11,278,966.30**

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

**\$2,573,858.72**

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

**\$4,055,211.44**

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

**\$6,629,070.16**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

**REVENUES:**

6000-7999: Local Sources \$10,418,563.15

**TOTAL REVENUES: \$10,418,563.15**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,497,616.62

400-499: Materials & Supplies \$3,020,320.02

500-599: Capital Outlay \$76,948.80

600-899: Other Objects \$192,955.36

**Total Instructional Services \$4,787,840.80**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$644,086.26

400-499: Materials & Supplies \$1,231,538.34

600-899: Other Objects \$104,179.53

**Total Instructional Support Services \$1,979,804.13**

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

300-399: Purchased Services \$668,989.62

400-499: Materials & Supplies \$313,051.26

500-599: Capital Outlay \$62,715.77

600-899: Other Objects \$117,900.33

**Total Operations & Maintenance Services \$1,162,656.98**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$437,533.18

**Total Auxiliary Services \$437,533.18**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$97,770.33

**Total Capital Outlay \$97,770.33**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$1,555,706.92

600-899: Other Objects \$99,216.53

**Total Other Expenditures \$1,654,923.45**

**TOTAL EXPENDITURES: \$10,120,528.87**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$135,931.17

9200-9299: Transfers In \$2,397,632.71

**TOTAL OTHER FINANCING SOURCES: \$2,533,563.88**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$19,255.82

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

920-929: Transfers Out

\$2,239,587.51

**TOTAL OTHER FINANCING USES:**

**\$2,258,843.33**

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

**\$9,845,808.32**

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

**\$572,754.83**

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

**\$7,938,093.29**

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

**\$8,510,848.12**



**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

**REVENUES:**

8000-8999: Other Sources \$153,786.00

**TOTAL REVENUES:**

**\$153,786.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$2,993.98

**Total Instructional Services**

**\$2,993.98**

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

500-599: Capital Outlay \$7,573.28

**Total Operations & Maintenance Services**

**\$7,573.28**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$29,000.00

**Total General Administrative Services**

**\$29,000.00**

**TOTAL EXPENDITURES:**

**\$39,567.26**

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

**\$39,567.26**

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

**\$114,218.74**

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

**\$895,311.05**

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

**\$1,009,529.79**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$110,566.27

**TOTAL REVENUES: \$110,566.27**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$44,291,685.05

9200-9299: Transfers In \$8,988,508.87

**TOTAL OTHER FINANCING SOURCES: \$53,280,193.92**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$9,786,250.45

001-999: Other Financing Uses (Account Codes 9900-9990) \$44,702,460.32

**TOTAL OTHER FINANCING USES: \$54,488,710.77**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,208,516.85**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$1,097,950.58)**

**BEGINNING FUND BALANCE - OCT. 1: \$4,390,726.38**

**ENDING FUND BALANCE - SEPT. 30: \$3,292,775.80**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-13**

**Fund Types**

**Descriptions/Fund Source**

**9115-0**

**REVENUES:**

1000-2999: State Sources \$205,442.11

6000-7999: Local Sources \$3,355.56

**TOTAL REVENUES: \$208,797.67**

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

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$208,797.67**

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

**ENDING FUND BALANCE - SEPT. 30: \$208,797.67**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-13**

**Fund Types**

**Descriptions/Fund Source**

**9116-0**

**REVENUES:**

1000-2999: State Sources \$87,064.91

6000-7999: Local Sources \$2,239.08

**TOTAL REVENUES: \$89,303.99**

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

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$89,303.99**

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

**ENDING FUND BALANCE - SEPT. 30: \$89,303.99**

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

**REVENUES:**

1000-2999: State Sources	\$1,369,214.00
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<b>TOTAL REVENUES:</b>	<b>\$1,369,214.00</b>
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**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$577,195.96
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$577,195.96</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$577,195.96</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$792,018.04</b>
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<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$220,177.62</b>
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<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$1,012,195.66</b>
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources \$1,397,612.86

**TOTAL REVENUES:**

**\$1,397,612.86**

**EXPENDITURES:**

7000-7999: Capital Outlay

500-599: Capital Outlay \$155,132.65

Total Capital Outlay

**\$155,132.65**

**TOTAL EXPENDITURES:**

**\$155,132.65**

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

**\$155,132.65**

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

**\$1,242,480.21**

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

**\$1,211,373.95**

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

**\$2,453,854.16**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

**EXPENDITURES:**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$2,627.00

500-599: Capital Outlay \$10,620.00

**Total General Administrative Services \$13,247.00**

**TOTAL EXPENDITURES:**

**\$13,247.00**

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

**\$13,247.00**

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

**(\$13,247.00)**

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

**\$62,476.52**

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

**\$49,229.52**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2201-0

**REVENUES:**

1000-2999: State Sources \$98,100.42

**TOTAL REVENUES:**

**\$98,100.42**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$32,154.94

**Total Instructional Services**

**\$32,154.94**

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

300-399: Purchased Services \$2,050.00

600-899: Other Objects \$63,895.48

**Total Operations & Maintenance Services**

**\$65,945.48**

**TOTAL EXPENDITURES:**

**\$98,100.42**

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

**\$98,100.42**

**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, 2012**

*002 - Baldwin County Board of Education*

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2255-0
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:	\$251,350.74
ENDING FUND BALANCE - SEPT. 30:	\$251,350.74

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In

\$12,000,000.00

**TOTAL OTHER FINANCING SOURCES:**

**\$12,000,000.00**

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

**(\$12,000,000.00)**

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

**\$12,000,000.00**

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

**\$425,000.00**

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

**\$12,425,000.00**

**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, 2012**

*002 - Baldwin County Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$771.82
ENDING FUND BALANCE - SEPT. 30:	\$771.82

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

**REVENUES:**

1000-2999: State Sources \$2,386,656.68

**TOTAL REVENUES:**

**\$2,386,656.68**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,386,656.68

**TOTAL OTHER FINANCING USES:**

**\$2,386,656.68**

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

**\$2,386,656.68**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$174,626.13

500-599: Capital Outlay \$9,465.48

**Total Instructional Services \$184,091.61**

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

300-399: Purchased Services \$12,120.75

400-499: Materials & Supplies \$13,333.38

600-899: Other Objects \$206,423.49

**Total Operations & Maintenance Services \$231,877.62**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$664,649.47

**Total Capital Outlay \$664,649.47**

**TOTAL EXPENDITURES: \$1,080,618.70**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,080,618.70**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$1,080,618.70)**

**BEGINNING FUND BALANCE - OCT. 1: \$2,291,895.39**

**ENDING FUND BALANCE - SEPT. 30: \$1,211,276.69**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies	\$145,822.60
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<b>Total Instructional Services</b>	<b>\$145,822.60</b>
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**3000-3999: Operations & Maintenance Services**

400-499: Materials & Supplies	\$157.20
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500-599: Capital Outlay	\$14,041.68
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600-899: Other Objects	\$52,046.65
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<b>Total Operations &amp; Maintenance Services</b>	<b>\$66,245.53</b>
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**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$492,790.11
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<b>Total Capital Outlay</b>	<b>\$492,790.11</b>
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**TOTAL EXPENDITURES:**

**\$704,858.24**

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

**\$704,858.24**

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

**(\$704,858.24)**

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

**\$1,697,605.95**

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

**\$992,747.71**

**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9116-0

**REVENUES:**

1000-2999: State Sources \$31,201.44

**TOTAL REVENUES:**

**\$31,201.44**

**EXPENDITURES:**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$425,664.54

**Total Capital Outlay**

**\$425,664.54**

**TOTAL EXPENDITURES:**

**\$425,664.54**

**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:**

**\$456,865.98**

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

**(\$425,664.54)**

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

**\$1,023,526.69**

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

**\$597,862.15**

**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, 2012**

*002 - Baldwin County Board of Education*

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

6940-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$11,751.24
ENDING FUND BALANCE - SEPT. 30:	\$11,751.24



**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, 2012**

002 - Baldwin County Board of Education

Exhibit C-II-32

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**REVENUES:**

6000-7999: Local Sources \$2,779,390.65

**TOTAL REVENUES:**

**\$2,779,390.65**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$239,385.55

400-499: Materials & Supplies \$533,114.26

500-599: Capital Outlay \$15,855.00

600-899: Other Objects \$64,021.10

**Total Instructional Services**

**\$852,375.91**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$129,722.86

400-499: Materials & Supplies \$524,188.16

600-899: Other Objects \$25,969.74

**Total Instructional Support Services**

**\$679,880.76**

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

300-399: Purchased Services \$102,164.14

400-499: Materials & Supplies \$5,205.05

500-599: Capital Outlay \$26,580.18

600-899: Other Objects \$49,092.20

**Total Operations & Maintenance Services**

**\$183,041.57**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$130,858.86

**Total Auxiliary Services**

**\$130,858.86**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$460,560.25

600-899: Other Objects \$194,562.19

**Total Other Expenditures**

**\$655,122.44**

**TOTAL EXPENDITURES:**

**\$2,501,279.54**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$344.80

9200-9299: Transfers In \$115,246.64

**TOTAL OTHER FINANCING SOURCES:**

**\$115,591.44**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$9,903.00

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-32**

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

920-929: Transfers Out

\$359,453.89

**TOTAL OTHER FINANCING USES:**

**\$369,356.89**

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

**\$2,755,044.99**

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

**\$24,345.66**

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

**\$1,439,591.82**

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

**\$1,463,937.48**

**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, 2012**

*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:	\$434,169,039.17
ENDING FUND BALANCE - SEPT. 30:	\$434,169,039.17

**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, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fixed Asset Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2012**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

**Fund Types**

**Descriptions/Fund Source**

**8410-0**

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