



BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2016 Accountability Report

by Fund Source

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$122,747,709.00

6000-7999: Local Sources \$36,992,420.00

TOTAL REVENUES: \$159,740,129.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$85,613,192.90

200-299: Employee Benefits \$33,018,552.78

300-399: Purchased Services \$18,976.00

400-499: Materials & Supplies \$1,560,685.70

Total Instructional Services \$120,211,407.38

2000-2999: Instructional Support Services

001-199: Personal Services \$18,708,757.10

200-299: Employee Benefits \$6,730,014.69

Total Instructional Support Services \$25,438,771.79

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,548,569.61

200-299: Employee Benefits \$2,713,254.31

Total Operations & Maintenance Services \$8,261,823.92

6000-6999: General Administrative Services

001-199: Personal Services \$1,814,319.40

200-299: Employee Benefits \$633,967.10

Total General Administrative Services \$2,448,286.50

9000-9899: Other Expenditures

001-199: Personal Services \$752,960.22

200-299: Employee Benefits \$289,211.18

Total Other Expenditures \$1,042,171.40

TOTAL EXPENDITURES: \$157,402,460.99

OTHER FINANCING USES:

920-929: Transfers Out \$2,337,668.01

TOTAL OTHER FINANCING USES: \$2,337,668.01

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$159,740,129.00

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$934,136.00

TOTAL REVENUES:

\$934,136.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$677,461.58

200-299: Employee Benefits \$256,674.42

Total Instructional Support Services \$934,136.00

TOTAL EXPENDITURES:

\$934,136.00

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

\$934,136.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources \$34,299.00

TOTAL REVENUES:

\$34,299.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services \$26,046.00

200-299: Employee Benefits \$7,900.00

300-399: Purchased Services \$353.00

Total General Administrative Services \$34,299.00

TOTAL EXPENDITURES:

\$34,299.00

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

\$34,299.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$175,209.00

TOTAL REVENUES:

\$175,209.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$23,999.97

400-499: Materials & Supplies \$122,902.40

500-599: Capital Outlay \$24,921.31

Total Instructional Services

\$171,823.68

4000-4999: Auxiliary Services

300-399: Purchased Services \$3,385.32

Total Auxiliary Services

\$3,385.32

TOTAL EXPENDITURES:

\$175,209.00

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

\$175,209.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

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

TOTAL REVENUES:

\$1,169,550.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$853,394.98

200-299: Employee Benefits \$315,591.26

300-399: Purchased Services \$563.76

Total Instructional Support Services \$1,169,550.00

TOTAL EXPENDITURES:

\$1,169,550.00

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

\$1,169,550.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

REVENUES:

1000-2999: State Sources \$67,188.00

TOTAL REVENUES:

\$67,188.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$20,321.57

200-299: Employee Benefits \$14,301.12

300-399: Purchased Services \$5,029.22

400-499: Materials & Supplies \$2,818.32

Total Instructional Services

\$42,470.23

2000-2999: Instructional Support Services

001-199: Personal Services \$11,786.13

200-299: Employee Benefits \$5,256.16

300-399: Purchased Services \$1,617.53

400-499: Materials & Supplies \$1,968.25

Total Instructional Support Services

\$20,628.07

4000-4999: Auxiliary Services

001-199: Personal Services \$83.31

200-299: Employee Benefits \$6.39

Total Auxiliary Services

\$89.70

6000-6999: General Administrative Services

300-399: Purchased Services \$4,000.00

Total General Administrative Services

\$4,000.00

TOTAL EXPENDITURES:

\$67,188.00

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

\$67,188.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$53,169.00
TOTAL REVENUES:	\$53,169.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$7,226.25
400-499: Materials & Supplies	\$20,615.54
600-899: Other Objects	\$1,575.00
Total Instructional Services	\$29,416.79
2000-2999: Instructional Support Services	
001-199: Personal Services	\$6,764.75
200-299: Employee Benefits	\$3,850.72
300-399: Purchased Services	\$2,756.88
400-499: Materials & Supplies	\$10,379.86
Total Instructional Support Services	\$23,752.21
TOTAL EXPENDITURES:	\$53,169.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$53,169.00
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1285-0

REVENUES:

1000-2999: State Sources \$1,740.00

TOTAL REVENUES: \$1,740.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$1,740.00

Total Instructional Services \$1,740.00

TOTAL EXPENDITURES: \$1,740.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,740.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$9,733,971.00

TOTAL REVENUES:

\$9,733,971.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$5,033,179.73

200-299: Employee Benefits \$2,893,817.27

300-399: Purchased Services \$471,608.59

400-499: Materials & Supplies \$1,332,700.67

600-899: Other Objects \$2,664.74

Total Auxiliary Services

\$9,733,971.00

TOTAL EXPENDITURES:

\$9,733,971.00

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

\$9,733,971.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1410-0
REVENUES:	
1000-2999: State Sources	\$635,401.00
TOTAL REVENUES:	\$635,401.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$175,420.59
200-299: Employee Benefits	\$29,923.46
300-399: Purchased Services	\$148.23
400-499: Materials & Supplies	\$25,070.42
Total Instructional Services	\$230,562.70
2000-2999: Instructional Support Services	
001-199: Personal Services	\$213,567.51
200-299: Employee Benefits	\$83,029.46
300-399: Purchased Services	\$37,968.60
400-499: Materials & Supplies	\$65,999.69
600-899: Other Objects	\$4,273.04
Total Instructional Support Services	\$404,838.30
TOTAL EXPENDITURES:	\$635,401.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$635,401.00
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1413-0

REVENUES:

1000-2999: State Sources	\$602,780.00
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TOTAL REVENUES:

\$602,780.00

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

\$0.00

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

\$602,780.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$602,780.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources \$72,959.00

TOTAL REVENUES:

\$72,959.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$52,664.17

200-299: Employee Benefits \$20,294.83

Total Other Expenditures

\$72,959.00

TOTAL EXPENDITURES:

\$72,959.00

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

\$72,959.00

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, 2016

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 \$11,439.03

200-299: Employee Benefits \$3,560.97

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1715-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$2,500,000.00
ENDING FUND BALANCE - SEPT. 30:	\$2,500,000.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources \$813,200.00

TOTAL REVENUES:

\$813,200.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$778,650.82

200-299: Employee Benefits \$314,548.87

300-399: Purchased Services \$204.00

400-499: Materials & Supplies \$41,776.75

500-599: Capital Outlay \$17,000.00

Total Other Expenditures \$1,152,180.44

TOTAL EXPENDITURES:

\$1,152,180.44

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

\$1,152,180.44

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

(\$338,980.44)

BEGINNING FUND BALANCE - OCT. 1:

\$362,999.69

ENDING FUND BALANCE - SEPT. 30:

\$24,019.25

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

REVENUES:

1000-2999: State Sources \$124,875.83

TOTAL REVENUES:

\$124,875.83

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$10,078.88

400-499: Materials & Supplies \$104,593.04

Total Instructional Services

\$114,671.92

2000-2999: Instructional Support Services

001-199: Personal Services \$1,200.00

200-299: Employee Benefits \$231.16

300-399: Purchased Services \$8,206.68

Total Instructional Support Services

\$9,637.84

TOTAL EXPENDITURES:

\$124,309.76

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

\$124,309.76

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

\$566.07

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$566.07

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources	\$21,094.25
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TOTAL REVENUES:	\$21,094.25
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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:	\$21,094.25
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$21,094.25
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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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$190,000.00

TOTAL REVENUES:

\$190,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$135,000.00

200-299: Employee Benefits \$26,514.00

Total Instructional Services

\$161,514.00

2000-2999: Instructional Support Services

001-199: Personal Services \$55,000.00

200-299: Employee Benefits \$10,802.00

Total Instructional Support Services

\$65,802.00

TOTAL EXPENDITURES:

\$227,316.00

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$37,316.00

TOTAL OTHER FINANCING SOURCES:

\$37,316.00

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

\$190,000.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$136,750.00
6000-7999: Local Sources	\$55,313,766.98
8000-8999: Other Sources	\$380,378.60

TOTAL REVENUES:

\$55,830,895.58

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$592,787.74
200-299: Employee Benefits	\$112,976.08
300-399: Purchased Services	\$1,899,731.52
400-499: Materials & Supplies	\$7,112,653.51
500-599: Capital Outlay	\$28,202.00
600-899: Other Objects	\$6,761.00

Total Instructional Services

\$9,753,111.85

2000-2999: Instructional Support Services

001-199: Personal Services	\$767,552.57
200-299: Employee Benefits	\$99,796.26
300-399: Purchased Services	\$771,903.67
400-499: Materials & Supplies	\$112,972.09
600-899: Other Objects	\$48,546.00

Total Instructional Support Services

\$1,800,770.59

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$24,362.26
200-299: Employee Benefits	\$13,782.34
300-399: Purchased Services	\$2,078,941.79
400-499: Materials & Supplies	\$3,013.50
500-599: Capital Outlay	\$31,198.00

Total Operations & Maintenance Services

\$2,151,297.89

4000-4999: Auxiliary Services

001-199: Personal Services	\$161,443.51
200-299: Employee Benefits	\$26,613.40
300-399: Purchased Services	\$174,617.69

Total Auxiliary Services

\$362,674.60

6000-6999: General Administrative Services

001-199: Personal Services	\$284.00
300-399: Purchased Services	\$1,637,187.28
400-499: Materials & Supplies	\$193,664.21
500-599: Capital Outlay	\$933,698.90
600-899: Other Objects	\$35,421.82

Total General Administrative Services

\$2,800,256.21

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

8000-8999: Debt Service	
300-399: Purchased Services	\$40,638.76
Total Debt Service	\$40,638.76
9000-9899: Other Expenditures	
001-199: Personal Services	\$13,314.52
200-299: Employee Benefits	\$8,203.47
600-899: Other Objects	\$9,100.00
Total Other Expenditures	\$30,617.99
TOTAL EXPENDITURES:	\$16,939,367.89
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$1,808,225.61
9200-9299: Transfers In	\$8,871,390.48
TOTAL OTHER FINANCING SOURCES:	\$10,679,616.09
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$7,194,132.75
920-929: Transfers Out	\$38,826,769.84
TOTAL OTHER FINANCING USES:	\$46,020,902.59
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$52,280,654.39
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,550,241.19
BEGINNING FUND BALANCE - OCT. 1:	\$11,220,726.30
ENDING FUND BALANCE - SEPT. 30:	\$14,770,967.49

**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, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$37,997,211.17

TOTAL REVENUES:

\$37,997,211.17

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$8,096,342.97

200-299: Employee Benefits \$3,036,660.53

Total Instructional Services

\$11,133,003.50

2000-2999: Instructional Support Services

001-199: Personal Services \$8,613,573.86

200-299: Employee Benefits \$3,529,028.17

Total Instructional Support Services

\$12,142,602.03

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$1,750,289.74

200-299: Employee Benefits \$1,009,350.08

Total Operations & Maintenance Services

\$2,759,639.82

4000-4999: Auxiliary Services

001-199: Personal Services \$1,059,647.02

200-299: Employee Benefits \$446,928.32

Total Auxiliary Services

\$1,506,575.34

6000-6999: General Administrative Services

001-199: Personal Services \$1,389,943.66

200-299: Employee Benefits \$458,106.81

Total General Administrative Services

\$1,848,050.47

9000-9899: Other Expenditures

001-199: Personal Services \$17,875.45

200-299: Employee Benefits \$3,801.41

Total Other Expenditures

\$21,676.86

TOTAL EXPENDITURES:

\$29,411,548.02

OTHER FINANCING USES:

920-929: Transfers Out \$8,000,000.00

TOTAL OTHER FINANCING USES:

\$8,000,000.00

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

\$37,411,548.02

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

\$585,663.15

BEGINNING FUND BALANCE - OCT. 1:

\$27,818,399.30

ENDING FUND BALANCE - SEPT. 30:

\$28,404,062.45

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$10,568.60
ENDING FUND BALANCE - SEPT. 30:	\$10,568.60

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6922-0

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$204.00
200-299: Employee Benefits	\$15.67
300-399: Purchased Services	\$5,224.11
400-499: Materials & Supplies	\$40,833.06

Total Other Expenditures

\$46,276.84

TOTAL EXPENDITURES:

\$46,276.84

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$81,162.00

TOTAL OTHER FINANCING SOURCES:

\$81,162.00

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

(\$34,885.16)

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

\$34,885.16

BEGINNING FUND BALANCE - OCT. 1:

\$79,511.20

ENDING FUND BALANCE - SEPT. 30:

\$114,396.36

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6930-0

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$83,425.00

400-499: Materials & Supplies \$1,108,093.34

Total Instructional Services \$1,191,518.34

TOTAL EXPENDITURES:

\$1,191,518.34

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$842,067.87

TOTAL OTHER FINANCING SOURCES:

\$842,067.87

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

\$349,450.47

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

(\$349,450.47)

BEGINNING FUND BALANCE - OCT. 1:

\$350,108.47

ENDING FUND BALANCE - SEPT. 30:

\$658.00

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6940-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$1,702.35
ENDING FUND BALANCE - SEPT. 30:	\$1,702.35

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6970-0
REVENUES:	
1000-2999: State Sources	\$230,562.60
TOTAL REVENUES:	\$230,562.60
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$5,201.83
400-499: Materials & Supplies	\$100,067.07
Total Instructional Services	\$105,268.90
2000-2999: Instructional Support Services	
001-199: Personal Services	\$20,830.27
200-299: Employee Benefits	\$3,829.96
400-499: Materials & Supplies	\$57,780.00
600-899: Other Objects	\$14,675.00
Total Instructional Support Services	\$97,115.23
TOTAL EXPENDITURES:	\$202,384.13
OTHER FINANCING USES:	
920-929: Transfers Out	\$13,611.20
TOTAL OTHER FINANCING USES:	\$13,611.20
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$215,995.33
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$14,567.27
BEGINNING FUND BALANCE - OCT. 1:	\$30,000.00
ENDING FUND BALANCE - SEPT. 30:	\$44,567.27

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources	\$1,819,416.74
8000-8999: Other Sources	\$20,000.00

TOTAL REVENUES:

\$1,839,416.74

EXPENDITURES:

1000-1999: Instructional Services	
001-199: Personal Services	\$200.00
200-299: Employee Benefits	\$15.18
Total Instructional Services	\$215.18

2000-2999: Instructional Support Services

001-199: Personal Services	\$255.00
200-299: Employee Benefits	\$19.61

Total Instructional Support Services

\$274.61

3000-3999: Operations & Maintenance Services

600-899: Other Objects	\$4,410.00
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Total Operations & Maintenance Services

\$4,410.00

9000-9899: Other Expenditures

001-199: Personal Services	\$109,579.45
200-299: Employee Benefits	\$38,228.03
300-399: Purchased Services	\$1,236,894.54
400-499: Materials & Supplies	\$85,010.29
500-599: Capital Outlay	\$5,399.00
600-899: Other Objects	\$41,368.68

Total Other Expenditures

\$1,516,479.99

TOTAL EXPENDITURES:

\$1,521,379.78

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$1,530.00
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TOTAL OTHER FINANCING SOURCES:

\$1,530.00

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

\$1,519,849.78

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

\$319,566.96

BEGINNING FUND BALANCE - OCT. 1:

\$1,271,475.13

ENDING FUND BALANCE - SEPT. 30:

\$1,591,042.09

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$243,196.69
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TOTAL REVENUES:

\$243,196.69

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

\$0.00

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

\$243,196.69

BEGINNING FUND BALANCE - OCT. 1:

\$461,247.23

ENDING FUND BALANCE - SEPT. 30:

\$704,443.92

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources	\$32,885.52
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TOTAL REVENUES:	\$32,885.52
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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:	\$32,885.52
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BEGINNING FUND BALANCE - OCT. 1:	\$68,979.98
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ENDING FUND BALANCE - SEPT. 30:	\$101,865.50
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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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources	\$145,959.41
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TOTAL REVENUES:	\$145,959.41
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$273,490.00
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TOTAL OTHER FINANCING SOURCES:	\$273,490.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$273,490.00)
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$419,449.41
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BEGINNING FUND BALANCE - OCT. 1:	\$40,223.75
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ENDING FUND BALANCE - SEPT. 30:	\$459,673.16
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$6,557,975.60

TOTAL REVENUES:

\$6,557,975.60

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,377,793.02

200-299: Employee Benefits \$1,683,769.49

300-399: Purchased Services \$188,904.53

400-499: Materials & Supplies \$1,061.96

Total Instructional Services

\$5,251,529.00

2000-2999: Instructional Support Services

001-199: Personal Services \$506,632.79

200-299: Employee Benefits \$171,582.48

Total Instructional Support Services

\$678,215.27

6000-6999: General Administrative Services

001-199: Personal Services \$169,156.34

200-299: Employee Benefits \$61,071.30

Total General Administrative Services

\$230,227.64

9000-9899: Other Expenditures

001-199: Personal Services \$286,694.41

200-299: Employee Benefits \$111,309.28

Total Other Expenditures

\$398,003.69

TOTAL EXPENDITURES:

\$6,557,975.60

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

\$6,557,975.60

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources

\$130,637.00

TOTAL REVENUES:

\$130,637.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services

\$92,666.23

200-299: Employee Benefits

\$37,970.77

Total Other Expenditures

\$130,637.00

TOTAL EXPENDITURES:

\$130,637.00

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

\$130,637.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3280-0

REVENUES:

3000-5999: Federal Sources \$1,818.72

TOTAL REVENUES: \$1,818.72

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$1,818.72

Total Instructional Support Services \$1,818.72

TOTAL EXPENDITURES: \$1,818.72

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,818.72

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

STATE OF ALABAMA
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3310-0
REVENUES:	
3000-5999: Federal Sources	\$341,378.00
TOTAL REVENUES:	\$341,378.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$21,125.66
200-299: Employee Benefits	\$1,626.42
300-399: Purchased Services	\$31,709.61
400-499: Materials & Supplies	\$218,194.74
Total Instructional Services	\$272,656.43
2000-2999: Instructional Support Services	
200-299: Employee Benefits	\$140.75
300-399: Purchased Services	\$49,052.26
600-899: Other Objects	\$6,071.93
Total Instructional Support Services	\$55,264.94
4000-4999: Auxiliary Services	
001-199: Personal Services	\$1,244.35
200-299: Employee Benefits	\$191.43
300-399: Purchased Services	\$3,400.80
Total Auxiliary Services	\$4,836.58
6000-6999: General Administrative Services	
300-399: Purchased Services	\$7,766.59
400-499: Materials & Supplies	\$335.39
600-899: Other Objects	\$518.07
Total General Administrative Services	\$8,620.05
TOTAL EXPENDITURES:	\$341,378.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$341,378.00
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	\$16,195.74
TOTAL REVENUES:	\$16,195.74
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$210.03
Total Instructional Services	\$210.03
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$15,985.71
Total Instructional Support Services	\$15,985.71
TOTAL EXPENDITURES:	\$16,195.74
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,195.74
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

**STATE OF ALABAMA
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, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$5,577,587.06

TOTAL REVENUES: **\$5,577,587.06**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,378,076.60

200-299: Employee Benefits \$389,467.01

300-399: Purchased Services \$169,384.50

400-499: Materials & Supplies \$692,393.43

600-899: Other Objects \$344.00

Total Instructional Services **\$2,629,665.54**

2000-2999: Instructional Support Services

001-199: Personal Services \$180,266.49

200-299: Employee Benefits \$21,787.22

300-399: Purchased Services \$241,740.64

400-499: Materials & Supplies \$128,547.39

600-899: Other Objects \$84,362.10

Total Instructional Support Services **\$656,703.84**

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$116,517.65

Total Operations & Maintenance Services **\$116,517.65**

4000-4999: Auxiliary Services

001-199: Personal Services \$9,845.50

200-299: Employee Benefits \$1,747.22

300-399: Purchased Services \$4,799.73

Total Auxiliary Services **\$16,392.45**

6000-6999: General Administrative Services

001-199: Personal Services \$191,271.53

200-299: Employee Benefits \$66,381.47

300-399: Purchased Services \$41,007.19

400-499: Materials & Supplies \$11,734.94

600-899: Other Objects \$2,500.00

Total General Administrative Services **\$312,895.13**

9000-9899: Other Expenditures

001-199: Personal Services \$1,108,690.11

200-299: Employee Benefits \$486,203.14

300-399: Purchased Services \$63,574.30

400-499: Materials & Supplies \$35,130.02

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

600-899: Other Objects	\$1,480.00
Total Other Expenditures	\$1,695,077.57
TOTAL EXPENDITURES:	\$5,427,252.18
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$150,334.88
TOTAL OTHER FINANCING USES:	\$150,334.88
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,577,587.06
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$394,710.45

TOTAL REVENUES:

\$394,710.45

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$14,767.50

400-499: Materials & Supplies \$322,308.89

Total Instructional Services

\$337,076.39

2000-2999: Instructional Support Services

001-199: Personal Services \$1,073.00

200-299: Employee Benefits \$82.57

300-399: Purchased Services \$12,631.96

400-499: Materials & Supplies \$28,346.74

600-899: Other Objects \$5,165.40

Total Instructional Support Services

\$47,299.67

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$4,408.09

Total Operations & Maintenance Services

\$4,408.09

6000-6999: General Administrative Services

400-499: Materials & Supplies \$57.86

Total General Administrative Services

\$57.86

9000-9899: Other Expenditures

300-399: Purchased Services \$1,929.96

400-499: Materials & Supplies \$3,514.48

600-899: Other Objects \$424.00

Total Other Expenditures

\$5,868.44

TOTAL EXPENDITURES:

\$394,710.45

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

\$394,710.45

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

REVENUES:

3000-5999: Federal Sources \$85,696.03

TOTAL REVENUES:

\$85,696.03

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$14,145.00

200-299: Employee Benefits \$2,714.56

400-499: Materials & Supplies \$5,323.31

Total Instructional Services

\$22,182.87

2000-2999: Instructional Support Services

001-199: Personal Services \$46,892.75

200-299: Employee Benefits \$16,620.41

Total Instructional Support Services

\$63,513.16

TOTAL EXPENDITURES:

\$85,696.03

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

\$85,696.03

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4120-0
REVENUES:	
3000-5999: Federal Sources	\$24,812.00
TOTAL REVENUES:	\$24,812.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$17,677.02
200-299: Employee Benefits	\$6,466.21
Total Instructional Services	\$24,143.23
TOTAL EXPENDITURES:	\$24,143.23
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$668.77
TOTAL OTHER FINANCING USES:	\$668.77
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$24,812.00
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources \$878,616.74

TOTAL REVENUES:

\$878,616.74

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$397,595.90

200-299: Employee Benefits \$158,453.86

Total Instructional Services

\$556,049.76

2000-2999: Instructional Support Services

001-199: Personal Services \$55,648.23

200-299: Employee Benefits \$10,482.23

300-399: Purchased Services \$58,994.61

400-499: Materials & Supplies \$88,724.92

600-899: Other Objects \$77,467.00

Total Instructional Support Services

\$291,316.99

9000-9899: Other Expenditures

300-399: Purchased Services \$5,021.23

600-899: Other Objects \$3,546.00

Total Other Expenditures

\$8,567.23

TOTAL EXPENDITURES:

\$855,933.98

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$22,682.76

TOTAL OTHER FINANCING USES:

\$22,682.76

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

\$878,616.74

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$203,103.04
TOTAL REVENUES:	\$203,103.04
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$23,003.91
200-299: Employee Benefits	\$16,665.50
400-499: Materials & Supplies	\$42,797.98
Total Instructional Services	\$82,467.39
2000-2999: Instructional Support Services	
001-199: Personal Services	\$73,091.67
200-299: Employee Benefits	\$28,457.58
300-399: Purchased Services	\$9,160.12
400-499: Materials & Supplies	\$5,943.87
Total Instructional Support Services	\$116,653.24
TOTAL EXPENDITURES:	\$199,120.63
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$3,982.41
TOTAL OTHER FINANCING USES:	\$3,982.41
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$203,103.04
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

REVENUES:

3000-5999: Federal Sources \$1,145,517.39

TOTAL REVENUES:

\$1,145,517.39

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$16,074.39

600-899: Other Objects \$5,195.00

Total Instructional Support Services

\$21,269.39

4000-4999: Auxiliary Services

300-399: Purchased Services \$15,966.00

Total Auxiliary Services

\$15,966.00

9000-9899: Other Expenditures

001-199: Personal Services \$43,510.38

200-299: Employee Benefits \$17,017.38

300-399: Purchased Services \$877,476.85

400-499: Materials & Supplies \$132,213.37

500-599: Capital Outlay \$7,543.00

Total Other Expenditures

\$1,077,760.98

TOTAL EXPENDITURES:

\$1,114,996.37

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$30,521.02

TOTAL OTHER FINANCING USES:

\$30,521.02

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

\$1,145,517.39

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

REVENUES:

3000-5999: Federal Sources \$28,000.00

TOTAL REVENUES:

\$28,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$15,763.11

Total Instructional Services

\$15,763.11

2000-2999: Instructional Support Services

001-199: Personal Services \$8,456.85

200-299: Employee Benefits \$3,025.35

Total Instructional Support Services

\$11,482.20

TOTAL EXPENDITURES:

\$27,245.31

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$754.69

TOTAL OTHER FINANCING USES:

\$754.69

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

\$28,000.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
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, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$8,876,182.03
6000-7999: Local Sources	\$3,451,499.71
8000-8999: Other Sources	\$487,989.77

TOTAL REVENUES:

\$12,815,671.51

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$248,369.67
400-499: Materials & Supplies	\$82,642.59
500-599: Capital Outlay	\$22,096.95

Total Operations & Maintenance Services

\$353,109.21

4000-4999: Auxiliary Services

001-199: Personal Services	\$4,370,232.53
200-299: Employee Benefits	\$2,864,835.94
300-399: Purchased Services	\$58,660.10
400-499: Materials & Supplies	\$7,135,419.48
500-599: Capital Outlay	\$308,358.91
600-899: Other Objects	\$4,991.26

Total Auxiliary Services

\$14,742,498.22

TOTAL EXPENDITURES:

\$15,095,607.43

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$3,914,917.50
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TOTAL OTHER FINANCING SOURCES:

\$3,914,917.50

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,413,273.58
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TOTAL OTHER FINANCING USES:

\$1,413,273.58

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

\$12,593,963.51

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

\$221,708.00

BEGINNING FUND BALANCE - OCT. 1:

\$3,835,719.49

ENDING FUND BALANCE - SEPT. 30:

\$4,057,427.49

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	5920-0
REVENUES:	
3000-5999: Federal Sources	\$115,287.61
TOTAL REVENUES:	\$115,287.61
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$87,181.27
200-299: Employee Benefits	\$28,106.34
Total Instructional Services	\$115,287.61
TOTAL EXPENDITURES:	\$115,287.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$115,287.61
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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$130,433.10

TOTAL REVENUES:

\$130,433.10

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$96,644.95

200-299: Employee Benefits

\$33,788.15

Total Instructional Services

\$130,433.10

TOTAL EXPENDITURES:

\$130,433.10

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

\$130,433.10

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

REVENUES:

3000-5999: Federal Sources \$69,722.60

TOTAL REVENUES:

\$69,722.60

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$39,122.35

200-299: Employee Benefits \$16,395.53

300-399: Purchased Services \$3,000.00

400-499: Materials & Supplies \$8,506.00

Total Instructional Services

\$67,023.88

2000-2999: Instructional Support Services

300-399: Purchased Services \$1,077.76

Total Instructional Support Services

\$1,077.76

TOTAL EXPENDITURES:

\$68,101.64

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$1,620.96

TOTAL OTHER FINANCING USES:

\$1,620.96

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

\$69,722.60

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

4000-4999: Auxiliary Services

300-399: Purchased Services \$25,625.00

400-499: Materials & Supplies \$73,234.72

Total Auxiliary Services \$98,859.72

7000-7999: Capital Outlay

500-599: Capital Outlay \$24,807.00

Total Capital Outlay \$24,807.00

TOTAL EXPENDITURES: \$123,666.72

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$27,914.23

TOTAL OTHER FINANCING SOURCES: \$27,914.23

OTHER FINANCING USES:

920-929: Transfers Out \$276,703.46

TOTAL OTHER FINANCING USES: \$276,703.46

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$372,455.95

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$372,455.95)

BEGINNING FUND BALANCE - OCT. 1: \$282,018.19

ENDING FUND BALANCE - SEPT. 30: (\$90,437.76)

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$17,377,418.85

TOTAL REVENUES:

\$17,377,418.85

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$12,577,390.90

400-499: Materials & Supplies \$1,822,380.74

500-599: Capital Outlay \$16,497.22

600-899: Other Objects \$78,918.03

Total Operations & Maintenance Services

\$14,495,186.89

TOTAL EXPENDITURES:

\$14,495,186.89

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$142.99

TOTAL OTHER FINANCING SOURCES:

\$142.99

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

\$14,495,043.90

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

\$2,882,374.95

BEGINNING FUND BALANCE - OCT. 1:

\$15,904,962.97

ENDING FUND BALANCE - SEPT. 30:

\$18,787,337.92

**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, 2016**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$11,117,969.77

TOTAL REVENUES:

\$11,117,969.77

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$1,938,284.95

400-499: Materials & Supplies \$4,369,459.32

500-599: Capital Outlay \$206,332.86

600-899: Other Objects \$227,027.06

Total Instructional Services

\$6,741,104.19

2000-2999: Instructional Support Services

300-399: Purchased Services \$795,686.68

400-499: Materials & Supplies \$1,377,360.36

500-599: Capital Outlay \$28,137.52

600-899: Other Objects \$183,851.45

Total Instructional Support Services

\$2,385,036.01

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$636,452.10

400-499: Materials & Supplies \$239,896.28

500-599: Capital Outlay \$40,387.00

600-899: Other Objects \$322,100.43

Total Operations & Maintenance Services

\$1,238,835.81

4000-4999: Auxiliary Services

300-399: Purchased Services \$601,412.59

400-499: Materials & Supplies \$145.74

Total Auxiliary Services

\$601,558.33

9000-9899: Other Expenditures

400-499: Materials & Supplies \$1,352,945.97

600-899: Other Objects \$116,247.39

Total Other Expenditures

\$1,469,193.36

TOTAL EXPENDITURES:

\$12,435,727.70

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$11,641.90

9200-9299: Transfers In \$3,290,605.64

TOTAL OTHER FINANCING SOURCES:

\$3,302,247.54

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$30,570.19

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$2,774,288.49

TOTAL OTHER FINANCING USES:

\$2,804,858.68

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

\$11,938,338.84

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

(\$820,369.07)

BEGINNING FUND BALANCE - OCT. 1:

\$9,999,121.84

ENDING FUND BALANCE - SEPT. 30:

\$9,178,752.77

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

REVENUES:

8000-8999: Other Sources \$176,720.52

TOTAL REVENUES:

\$176,720.52

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$461,469.50

Total Instructional Services

\$461,469.50

TOTAL EXPENDITURES:

\$461,469.50

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

\$461,469.50

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

(\$284,748.98)

BEGINNING FUND BALANCE - OCT. 1:

\$1,044,154.33

ENDING FUND BALANCE - SEPT. 30:

\$759,405.35

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$47,104.17

TOTAL OTHER FINANCING SOURCES:

\$47,104.17

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

(\$47,104.17)

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

\$47,104.17

BEGINNING FUND BALANCE - OCT. 1:

(\$47,104.17)

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 - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$424.77

TOTAL REVENUES:

\$424.77

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$9,202,619.06

TOTAL OTHER FINANCING SOURCES:

\$9,202,619.06

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,209,655.01

TOTAL OTHER FINANCING USES:

\$9,209,655.01

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

\$7,035.95

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

(\$6,611.18)

BEGINNING FUND BALANCE - OCT. 1:

\$4,569,411.57

ENDING FUND BALANCE - SEPT. 30:

\$4,562,800.39

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, 2016

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 \$38,431.19

TOTAL REVENUES: \$243,873.30

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$12,827.92

TOTAL OTHER FINANCING SOURCES: \$12,827.92

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$12,827.92

TOTAL OTHER FINANCING USES: \$12,827.92

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$243,873.30

BEGINNING FUND BALANCE - OCT. 1: \$886,102.77

ENDING FUND BALANCE - SEPT. 30: \$1,129,976.07

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$15,189.35

TOTAL REVENUES: \$133,455.70

OTHER FINANCING USES:

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

TOTAL OTHER FINANCING USES: \$31,201.44

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$102,254.26

BEGINNING FUND BALANCE - OCT. 1: \$376,068.27

ENDING FUND BALANCE - SEPT. 30: \$478,322.53

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources \$1,704,095.00

TOTAL REVENUES:

\$1,704,095.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay \$1,074,426.68

Total Auxiliary Services

\$1,074,426.68

TOTAL EXPENDITURES:

\$1,074,426.68

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$629,668.32

TOTAL OTHER FINANCING USES:

\$629,668.32

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

\$1,704,095.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$3,168,137.14

TOTAL REVENUES:

\$3,168,137.14

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$101,921.30

Total Operations & Maintenance Services

\$101,921.30

7000-7999: Capital Outlay

500-599: Capital Outlay \$1,367,154.40

Total Capital Outlay

\$1,367,154.40

TOTAL EXPENDITURES:

\$1,469,075.70

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

\$1,469,075.70

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

\$1,699,061.44

BEGINNING FUND BALANCE - OCT. 1:

\$9,782,403.82

ENDING FUND BALANCE - SEPT. 30:

\$11,481,465.26

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$21,981.00
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TOTAL REVENUES:	\$21,981.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$21,981.00
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BEGINNING FUND BALANCE - OCT. 1:	\$21,692.00
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ENDING FUND BALANCE - SEPT. 30:	\$43,673.00
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$149,614.72

600-899: Other Objects \$35,102.96

Total Operations & Maintenance Services \$184,717.68

4000-4999: Auxiliary Services

500-599: Capital Outlay \$1,019,561.32

Total Auxiliary Services \$1,019,561.32

7000-7999: Capital Outlay

500-599: Capital Outlay \$3,979,130.95

Total Capital Outlay \$3,979,130.95

TOTAL EXPENDITURES:

\$5,183,409.95

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$26,000,000.00

TOTAL OTHER FINANCING SOURCES:

\$26,000,000.00

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

(\$20,816,590.05)

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

\$20,816,590.05

BEGINNING FUND BALANCE - OCT. 1:

\$40,652,870.54

ENDING FUND BALANCE - SEPT. 30:

\$61,469,460.59

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$15,614.79
ENDING FUND BALANCE - SEPT. 30:	\$15,614.79

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources	\$2,119,118.40
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TOTAL REVENUES:	\$2,119,118.40
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OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$2,119,118.40
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TOTAL OTHER FINANCING USES:	\$2,119,118.40
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,119,118.40
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources	\$84,136.00
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TOTAL REVENUES:

\$84,136.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$84,136.00
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Total Operations & Maintenance Services

\$84,136.00

TOTAL EXPENDITURES:

\$84,136.00

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

\$84,136.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$1,980.00

Total Capital Outlay

\$1,980.00

TOTAL EXPENDITURES:

\$1,980.00

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

\$1,980.00

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

(\$1,980.00)

BEGINNING FUND BALANCE - OCT. 1:

(\$179,099.39)

ENDING FUND BALANCE - SEPT. 30:

(\$181,079.39)

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$30,130.00
ENDING FUND BALANCE - SEPT. 30:	\$30,130.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9116-0

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2016

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,507,715.32

TOTAL REVENUES:

\$3,507,715.32

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$308,046.50

400-499: Materials & Supplies \$547,328.32

500-599: Capital Outlay \$16,517.40

600-899: Other Objects \$72,237.20

Total Instructional Services

\$944,129.42

2000-2999: Instructional Support Services

300-399: Purchased Services \$202,407.50

400-499: Materials & Supplies \$652,959.49

500-599: Capital Outlay \$14,669.48

600-899: Other Objects \$72,479.94

Total Instructional Support Services

\$942,516.41

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$77,400.67

400-499: Materials & Supplies \$27,609.86

500-599: Capital Outlay \$11,390.71

600-899: Other Objects \$94,913.48

Total Operations & Maintenance Services

\$211,314.72

4000-4999: Auxiliary Services

300-399: Purchased Services \$119,460.51

400-499: Materials & Supplies \$67.04

Total Auxiliary Services

\$119,527.55

9000-9899: Other Expenditures

400-499: Materials & Supplies \$580,687.84

600-899: Other Objects \$266,803.88

Total Other Expenditures

\$847,491.72

TOTAL EXPENDITURES:

\$3,064,979.82

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$1,901.48

9200-9299: Transfers In \$116,449.10

TOTAL OTHER FINANCING SOURCES:

\$118,350.58

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

OTHER FINANCING USES:

920-929: Transfers Out

\$460,908.74

TOTAL OTHER FINANCING USES:

\$460,908.74

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

\$3,407,537.98

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

\$100,177.34

BEGINNING FUND BALANCE - OCT. 1:

\$1,815,033.14

ENDING FUND BALANCE - SEPT. 30:

\$1,915,210.48

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, 2016

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:	\$474,990,983.87
ENDING FUND BALANCE - SEPT. 30:	\$474,990,983.87

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, 2016

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, 2016

002 - Baldwin County Board of Education

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

8410-0

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