



BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2021 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, 2021**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$144,950,927.00

6000-7999: Local Sources \$39,910,400.00

TOTAL REVENUES: \$184,861,327.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$100,589,841.35

200-299: Employee Benefits \$36,982,685.51

300-399: Purchased Services \$269,715.12

400-499: Materials & Supplies \$4,585,381.34

Total Instructional Services \$142,427,623.32

2000-2999: Instructional Support Services

001-199: Personal Services \$20,390,833.32

200-299: Employee Benefits \$6,967,883.12

400-499: Materials & Supplies \$495,601.00

Total Instructional Support Services \$27,854,317.44

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,562,919.82

200-299: Employee Benefits \$2,662,323.77

Total Operations & Maintenance Services \$8,225,243.59

6000-6999: General Administrative Services

001-199: Personal Services \$1,544,918.54

200-299: Employee Benefits \$520,229.60

Total General Administrative Services \$2,065,148.14

9000-9899: Other Expenditures

001-199: Personal Services \$360,620.07

200-299: Employee Benefits \$129,619.44

Total Other Expenditures \$490,239.51

TOTAL EXPENDITURES: \$181,062,572.00

OTHER FINANCING USES:

920-929: Transfers Out \$3,798,755.00

TOTAL OTHER FINANCING USES: \$3,798,755.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$184,861,327.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

REVENUES:

1000-2999: State Sources \$109,484.59

TOTAL REVENUES:

\$109,484.59

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$91,719.39

200-299: Employee Benefits \$17,765.20

Total Instructional Services

\$109,484.59

TOTAL EXPENDITURES:

\$109,484.59

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

\$109,484.59

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$1,065,588.00

TOTAL REVENUES:

\$1,065,588.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$777,460.45

200-299: Employee Benefits \$282,116.62

400-499: Materials & Supplies \$6,010.93

Total Instructional Support Services \$1,065,588.00

TOTAL EXPENDITURES:

\$1,065,588.00

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

\$1,065,588.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources \$61,367.00

TOTAL REVENUES:

\$61,367.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services \$47,253.90

200-299: Employee Benefits \$13,825.19

300-399: Purchased Services \$287.91

Total General Administrative Services \$61,367.00

TOTAL EXPENDITURES:

\$61,367.00

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

\$61,367.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$175,586.00

TOTAL REVENUES:

\$175,586.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$8,504.24

400-499: Materials & Supplies \$163,100.56

500-599: Capital Outlay \$3,950.00

Total Instructional Services

\$175,554.80

4000-4999: Auxiliary Services

300-399: Purchased Services \$31.20

Total Auxiliary Services

\$31.20

TOTAL EXPENDITURES:

\$175,586.00

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

\$175,586.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
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Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1226-0
REVENUES:	
1000-2999: State Sources	\$116,872.00
TOTAL REVENUES:	\$116,872.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$97,653.74
200-299: Employee Benefits	\$19,218.26
Total Instructional Services	\$116,872.00
TOTAL EXPENDITURES:	\$116,872.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$116,872.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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For Fiscal Year Ended September 30, 2021

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1227-0

REVENUES:

1000-2999: State Sources	\$626,100.00
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TOTAL REVENUES:

\$626,100.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$533,400.19
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200-299: Employee Benefits	\$92,699.81
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Total Instructional Services	\$626,100.00
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TOTAL EXPENDITURES:

\$626,100.00

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

\$626,100.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

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

TOTAL REVENUES:

\$1,322,025.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$978,746.63

200-299: Employee Benefits \$341,635.32

300-399: Purchased Services \$1,643.05

Total Instructional Support Services \$1,322,025.00

TOTAL EXPENDITURES:

\$1,322,025.00

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

\$1,322,025.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1252-0

REVENUES:

1000-2999: State Sources \$633,758.00

TOTAL REVENUES:

\$633,758.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$257,346.25

200-299: Employee Benefits \$107,409.84

300-399: Purchased Services \$2,458.81

400-499: Materials & Supplies \$145,599.36

Total Instructional Services

\$512,814.26

2000-2999: Instructional Support Services

001-199: Personal Services \$60,528.96

200-299: Employee Benefits \$26,605.99

300-399: Purchased Services \$3,462.07

400-499: Materials & Supplies \$4,679.72

Total Instructional Support Services

\$95,276.74

6000-6999: General Administrative Services

300-399: Purchased Services \$25,667.00

Total General Administrative Services

\$25,667.00

TOTAL EXPENDITURES:

\$633,758.00

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

\$633,758.00

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

1260-0

REVENUES:

1000-2999: State Sources \$139,876.43

TOTAL REVENUES:

\$139,876.43

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$94.00

200-299: Employee Benefits \$7.18

300-399: Purchased Services \$19,750.00

400-499: Materials & Supplies \$76,647.19

Total Instructional Services

\$96,498.37

2000-2999: Instructional Support Services

001-199: Personal Services \$1,431.08

200-299: Employee Benefits \$109.88

300-399: Purchased Services \$2,780.94

600-899: Other Objects \$5,184.20

Total Instructional Support Services

\$9,506.10

TOTAL EXPENDITURES:

\$106,004.47

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

\$106,004.47

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

\$33,871.96

BEGINNING FUND BALANCE - OCT. 1:

\$50,068.10

ENDING FUND BALANCE - SEPT. 30:

\$83,940.06

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1262-0

REVENUES:

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

\$103,145.00

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

\$0.00

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

\$103,145.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$103,145.00

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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1271-0

REVENUES:

1000-2999: State Sources	\$5,625.00
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TOTAL REVENUES:

\$5,625.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$4,088.53
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200-299: Employee Benefits	\$1,536.47
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Total Instructional Support Services	\$5,625.00
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TOTAL EXPENDITURES:

\$5,625.00

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

\$5,625.00

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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Fund Types

Descriptions/Fund Source

1275-0

REVENUES:

1000-2999: State Sources \$128,128.00

TOTAL REVENUES:

\$128,128.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,790.00

200-299: Employee Benefits \$338.62

300-399: Purchased Services \$20,915.58

400-499: Materials & Supplies \$72,867.57

Total Instructional Services

\$95,911.77

2000-2999: Instructional Support Services

001-199: Personal Services \$15,477.57

200-299: Employee Benefits \$8,941.02

400-499: Materials & Supplies \$7,797.64

Total Instructional Support Services

\$32,216.23

TOTAL EXPENDITURES:

\$128,128.00

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

\$128,128.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

REVENUES:

1000-2999: State Sources \$30,692.00

TOTAL REVENUES:

\$30,692.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$22,031.45

200-299: Employee Benefits \$4,354.29

Total Instructional Services

\$26,385.74

2000-2999: Instructional Support Services

300-399: Purchased Services \$3,906.26

600-899: Other Objects \$400.00

Total Instructional Support Services

\$4,306.26

TOTAL EXPENDITURES:

\$30,692.00

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

\$30,692.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1281-0

REVENUES:

1000-2999: State Sources	\$25,000.00
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TOTAL REVENUES:	\$25,000.00
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EXPENDITURES:

1000-1999: Instructional Services	
400-499: Materials & Supplies	\$25,000.00

Total Instructional Services	\$25,000.00
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TOTAL EXPENDITURES:	\$25,000.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$25,000.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2021

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1285-0

REVENUES:

1000-2999: State Sources	\$13,419.00
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TOTAL REVENUES:

\$13,419.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$13,419.00
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Total Instructional Support Services	\$13,419.00
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TOTAL EXPENDITURES:

\$13,419.00

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

\$13,419.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

Fund Types

Descriptions/Fund Source

1286-0

REVENUES:

1000-2999: State Sources	\$29,400.00
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TOTAL REVENUES:

\$29,400.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$29,400.00
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Total Instructional Services

\$29,400.00

TOTAL EXPENDITURES:

\$29,400.00

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

\$29,400.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$12,391,958.00

TOTAL REVENUES:

\$12,391,958.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$7,108,915.50

200-299: Employee Benefits \$3,508,157.22

300-399: Purchased Services \$391,895.88

400-499: Materials & Supplies \$1,381,653.90

600-899: Other Objects \$1,335.50

Total Auxiliary Services

\$12,391,958.00

TOTAL EXPENDITURES:

\$12,391,958.00

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

\$12,391,958.00

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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Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources \$702,649.00

TOTAL REVENUES:

\$702,649.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$92,156.52

200-299: Employee Benefits \$23,228.40

400-499: Materials & Supplies \$37,179.37

Total Instructional Services

\$152,564.29

2000-2999: Instructional Support Services

001-199: Personal Services \$334,388.99

200-299: Employee Benefits \$122,459.79

300-399: Purchased Services \$37,065.91

400-499: Materials & Supplies \$46,548.02

600-899: Other Objects \$9,622.00

Total Instructional Support Services

\$550,084.71

TOTAL EXPENDITURES:

\$702,649.00

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

\$702,649.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1415-0

REVENUES:

1000-2999: State Sources \$11,152.00

TOTAL REVENUES:

\$11,152.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$8,169.62

Total Instructional Services

\$8,169.62

2000-2999: Instructional Support Services

600-899: Other Objects \$304.38

Total Instructional Support Services

\$304.38

TOTAL EXPENDITURES:

\$8,474.00

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

\$8,474.00

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

\$2,678.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$2,678.00

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For Fiscal Year Ended September 30, 2021

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources \$245,636.00

TOTAL REVENUES:

\$245,636.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$168,002.63

200-299: Employee Benefits \$74,626.09

300-399: Purchased Services \$3,007.28

Total Other Expenditures \$245,636.00

TOTAL EXPENDITURES:

\$245,636.00

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

\$245,636.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources \$2,006,994.00

TOTAL REVENUES:

\$2,006,994.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$1,240,262.75

200-299: Employee Benefits \$482,682.70

300-399: Purchased Services \$1,190.00

400-499: Materials & Supplies \$63,415.54

600-899: Other Objects \$14,000.00

Total Other Expenditures \$1,801,550.99

TOTAL EXPENDITURES:

\$1,801,550.99

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

\$1,801,550.99

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

\$205,443.01

BEGINNING FUND BALANCE - OCT. 1:

\$480,276.00

ENDING FUND BALANCE - SEPT. 30:

\$685,719.01

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1760-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$25,000.00
ENDING FUND BALANCE - SEPT. 30:	\$25,000.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

REVENUES:

1000-2999: State Sources \$8,402,249.00

TOTAL REVENUES:

\$8,402,249.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$675,417.05

500-599: Capital Outlay \$252,000.00

Total Instructional Services

\$927,417.05

3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies \$556,452.91

Total Operations & Maintenance Services

\$556,452.91

6000-6999: General Administrative Services

300-399: Purchased Services \$70,315.37

400-499: Materials & Supplies \$150,360.00

Total General Administrative Services

\$220,675.37

TOTAL EXPENDITURES:

\$1,704,545.33

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

\$1,704,545.33

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

\$6,697,703.67

BEGINNING FUND BALANCE - OCT. 1:

\$540,852.91

ENDING FUND BALANCE - SEPT. 30:

\$7,238,556.58

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1766-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$7,195.00

Total Instructional Services

\$7,195.00

TOTAL EXPENDITURES:

\$7,195.00

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

\$7,195.00

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

(\$7,195.00)

BEGINNING FUND BALANCE - OCT. 1:

\$7,195.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

REVENUES:

1000-2999: State Sources

\$207,800.00

TOTAL REVENUES:

\$207,800.00

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

\$0.00

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

\$207,800.00

BEGINNING FUND BALANCE - OCT. 1:

\$16.00

ENDING FUND BALANCE - SEPT. 30:

\$207,816.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$21,924.00
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TOTAL REVENUES:	\$21,924.00
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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:	\$21,924.00
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BEGINNING FUND BALANCE - OCT. 1:	\$23,170.00
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ENDING FUND BALANCE - SEPT. 30:	\$45,094.00
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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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

REVENUES:

1000-2999: State Sources \$44,584.59

TOTAL REVENUES:

\$44,584.59

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$27,505.57

200-299: Employee Benefits \$17,079.02

Total Instructional Services

\$44,584.59

TOTAL EXPENDITURES:

\$44,584.59

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

\$44,584.59

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources	\$4,763.67
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TOTAL REVENUES:	\$4,763.67
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$4,763.67
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$4,763.67
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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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$238,650.65

TOTAL REVENUES:

\$238,650.65

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$135,000.00

200-299: Employee Benefits \$26,883.00

Total Instructional Services

\$161,883.00

2000-2999: Instructional Support Services

001-199: Personal Services \$40,000.00

200-299: Employee Benefits \$7,959.00

Total Instructional Support Services

\$47,959.00

TOTAL EXPENDITURES:

\$209,842.00

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

\$209,842.00

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

\$28,808.65

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$28,808.65

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$449,708.81
6000-7999: Local Sources	\$78,512,647.11
8000-8999: Other Sources	\$1,735,211.69

TOTAL REVENUES:

\$80,697,567.61

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,317,616.68
200-299: Employee Benefits	\$341,617.89
300-399: Purchased Services	\$1,959,806.04
400-499: Materials & Supplies	\$6,217,517.44
500-599: Capital Outlay	\$300,503.44
600-899: Other Objects	\$1,971.67

Total Instructional Services

\$10,139,033.16

2000-2999: Instructional Support Services

001-199: Personal Services	\$6,657,609.78
200-299: Employee Benefits	\$555,636.14
300-399: Purchased Services	\$658,060.28
400-499: Materials & Supplies	\$216,558.70
600-899: Other Objects	\$65,866.34

Total Instructional Support Services

\$8,153,731.24

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$218,391.11
200-299: Employee Benefits	\$50,680.94
300-399: Purchased Services	\$4,640,538.17
400-499: Materials & Supplies	\$71,107.38
500-599: Capital Outlay	\$61,700.00

Total Operations & Maintenance Services

\$5,042,417.60

4000-4999: Auxiliary Services

001-199: Personal Services	\$180,583.15
200-299: Employee Benefits	\$33,210.03
300-399: Purchased Services	\$350,799.14
500-599: Capital Outlay	\$132,229.00

Total Auxiliary Services

\$696,821.32

6000-6999: General Administrative Services

001-199: Personal Services	\$558.14
200-299: Employee Benefits	\$78.11
300-399: Purchased Services	\$2,567,464.31
400-499: Materials & Supplies	\$1,444,899.81

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

600-899: Other Objects	\$65,578.53
Total General Administrative Services	\$4,078,578.90
9000-9899: Other Expenditures	
001-199: Personal Services	\$47,315.24
200-299: Employee Benefits	\$24,340.77
600-899: Other Objects	\$67,100.00
Total Other Expenditures	\$138,756.01
TOTAL EXPENDITURES:	\$28,249,338.23
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$3,661,801.18
9200-9299: Transfers In	\$566,745.81
TOTAL OTHER FINANCING SOURCES:	\$4,228,546.99
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,108,038.24
001-999: Other Financing Uses (Account Codes 9900-9990)	\$526.00
920-929: Transfers Out	\$55,888,107.35
TOTAL OTHER FINANCING USES:	\$57,996,671.59
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$82,017,462.83
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$1,319,895.22)
BEGINNING FUND BALANCE - OCT. 1:	\$49,706,194.61
ENDING FUND BALANCE - SEPT. 30:	\$48,386,299.39

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$52,723,944.41

TOTAL REVENUES: \$52,723,944.41

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$14,620,499.28

200-299: Employee Benefits \$5,504,769.97

Total Instructional Services \$20,125,269.25

2000-2999: Instructional Support Services

001-199: Personal Services \$13,808,956.58

200-299: Employee Benefits \$5,145,392.26

Total Instructional Support Services \$18,954,348.84

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$3,714,049.83

200-299: Employee Benefits \$1,804,495.67

Total Operations & Maintenance Services \$5,518,545.50

4000-4999: Auxiliary Services

001-199: Personal Services \$1,470,314.40

200-299: Employee Benefits \$464,458.53

Total Auxiliary Services \$1,934,772.93

6000-6999: General Administrative Services

001-199: Personal Services \$3,314,899.61

200-299: Employee Benefits \$1,072,303.54

Total General Administrative Services \$4,387,203.15

9000-9899: Other Expenditures

001-199: Personal Services \$83,095.28

200-299: Employee Benefits \$29,852.10

Total Other Expenditures \$112,947.38

TOTAL EXPENDITURES: \$51,033,087.05

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$51,033,087.05

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$1,690,857.36

BEGINNING FUND BALANCE - OCT. 1: \$13,308,424.66

ENDING FUND BALANCE - SEPT. 30: \$14,999,282.02

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources \$910,393.06

TOTAL REVENUES:

\$910,393.06

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$309,723.97

200-299: Employee Benefits \$119,685.03

Total Instructional Services

\$429,409.00

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$40,300.00

Total Operations & Maintenance Services

\$40,300.00

TOTAL EXPENDITURES:

\$469,709.00

OTHER FINANCING USES:

920-929: Transfers Out \$67,000.00

TOTAL OTHER FINANCING USES:

\$67,000.00

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

\$536,709.00

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

\$373,684.06

BEGINNING FUND BALANCE - OCT. 1:

\$161,132.88

ENDING FUND BALANCE - SEPT. 30:

\$534,816.94

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

OTHER FINANCING USES:

920-929: Transfers Out

\$153.42

TOTAL OTHER FINANCING USES:

\$153.42

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

\$153.42

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

(\$153.42)

BEGINNING FUND BALANCE - OCT. 1:

\$153.42

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, 2021

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	\$4,592.00
200-299: Employee Benefits	\$352.62
400-499: Materials & Supplies	\$42,057.38
600-899: Other Objects	\$1,400.00

Total Other Expenditures

\$48,402.00

TOTAL EXPENDITURES:

\$48,402.00

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$94,552.00

TOTAL OTHER FINANCING SOURCES:

\$94,552.00

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

(\$46,150.00)

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

\$46,150.00

BEGINNING FUND BALANCE - OCT. 1:

\$201,676.13

ENDING FUND BALANCE - SEPT. 30:

\$247,826.13

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6930-0

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$96,349.95

TOTAL OTHER FINANCING SOURCES:

\$96,349.95

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

(\$96,349.95)

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

\$96,349.95

BEGINNING FUND BALANCE - OCT. 1:

\$9,012.51

ENDING FUND BALANCE - SEPT. 30:

\$105,362.46

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, 2021

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6970-0

REVENUES:

1000-2999: State Sources \$4,862.00

TOTAL REVENUES:

\$4,862.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$3,221.25

200-299: Employee Benefits \$585.42

400-499: Materials & Supplies \$1,012.00

Total Instructional Support Services \$4,818.67

TOTAL EXPENDITURES:

\$4,818.67

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

\$4,818.67

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

\$43.33

BEGINNING FUND BALANCE - OCT. 1:

\$3,105.30

ENDING FUND BALANCE - SEPT. 30:

\$3,148.63

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources \$1,538,804.69

TOTAL REVENUES:

\$1,538,804.69

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$143,736.00

Total Instructional Services

\$143,736.00

2000-2999: Instructional Support Services

001-199: Personal Services \$24,944.22

200-299: Employee Benefits \$9,798.80

Total Instructional Support Services

\$34,743.02

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$10,348.25

Total Operations & Maintenance Services

\$10,348.25

9000-9899: Other Expenditures

001-199: Personal Services \$1,004,404.05

200-299: Employee Benefits \$189,987.17

300-399: Purchased Services \$182,703.58

400-499: Materials & Supplies \$92,183.46

600-899: Other Objects \$44,966.47

Total Other Expenditures

\$1,514,244.73

TOTAL EXPENDITURES:

\$1,703,072.00

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$12,936.00

TOTAL OTHER FINANCING SOURCES:

\$12,936.00

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

\$1,690,136.00

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

(\$151,331.31)

BEGINNING FUND BALANCE - OCT. 1:

\$1,156,384.31

ENDING FUND BALANCE - SEPT. 30:

\$1,005,053.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$84,443.32
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TOTAL REVENUES:

\$84,443.32

EXPENDITURES:

4000-4999: Auxiliary Services

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

\$12,864.00

TOTAL EXPENDITURES:

\$12,864.00

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

\$12,864.00

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

\$71,579.32

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$71,579.32

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources	\$2,280.00
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TOTAL REVENUES:	\$2,280.00
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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:	\$2,280.00
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BEGINNING FUND BALANCE - OCT. 1:	\$233,721.90
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ENDING FUND BALANCE - SEPT. 30:	\$236,001.90
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources \$96,760.91

TOTAL REVENUES:

\$96,760.91

EXPENDITURES:

4000-4999: Auxiliary Services

300-399: Purchased Services \$85,882.82

Total Auxiliary Services

\$85,882.82

TOTAL EXPENDITURES:

\$85,882.82

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$63,729.96

TOTAL OTHER FINANCING SOURCES:

\$63,729.96

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

\$22,152.86

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

\$74,608.05

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$74,608.05

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$6,523,387.00

TOTAL REVENUES:

\$6,523,387.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,588,034.54

200-299: Employee Benefits \$1,600,710.04

400-499: Materials & Supplies \$50,149.22

Total Instructional Services

\$5,238,893.80

2000-2999: Instructional Support Services

001-199: Personal Services \$166,497.48

200-299: Employee Benefits \$60,771.99

Total Instructional Support Services

\$227,269.47

6000-6999: General Administrative Services

001-199: Personal Services \$144,552.72

200-299: Employee Benefits \$46,129.26

Total General Administrative Services

\$190,681.98

9000-9899: Other Expenditures

001-199: Personal Services \$632,770.60

200-299: Employee Benefits \$233,046.15

300-399: Purchased Services \$375.00

400-499: Materials & Supplies \$350.00

Total Other Expenditures

\$866,541.75

TOTAL EXPENDITURES:

\$6,523,387.00

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

\$6,523,387.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources

\$168,291.00

TOTAL REVENUES:

\$168,291.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services

\$119,476.47

200-299: Employee Benefits

\$48,439.53

300-399: Purchased Services

\$375.00

Total Other Expenditures

\$168,291.00

TOTAL EXPENDITURES:

\$168,291.00

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

\$168,291.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$349,351.00

TOTAL REVENUES:

\$349,351.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$17,997.67

200-299: Employee Benefits \$2,001.94

300-399: Purchased Services \$9,989.77

400-499: Materials & Supplies \$267,187.72

500-599: Capital Outlay \$29,420.78

Total Instructional Services

\$326,597.88

2000-2999: Instructional Support Services

300-399: Purchased Services \$9,051.16

600-899: Other Objects \$4,623.00

Total Instructional Support Services

\$13,674.16

6000-6999: General Administrative Services

300-399: Purchased Services \$6,040.51

400-499: Materials & Supplies \$1,494.45

600-899: Other Objects \$1,544.00

Total General Administrative Services

\$9,078.96

TOTAL EXPENDITURES:

\$349,351.00

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

\$349,351.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

REVENUES:

3000-5999: Federal Sources	\$25,836.00
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TOTAL REVENUES:

\$25,836.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$25,836.00
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Total Instructional Support Services	\$25,836.00
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TOTAL EXPENDITURES:

\$25,836.00

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

\$25,836.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3390-0

REVENUES:

3000-5999: Federal Sources \$10,772.60

TOTAL REVENUES: \$10,772.60

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$9,000.00

200-299: Employee Benefits \$1,772.60

Total Instructional Support Services \$10,772.60

TOTAL EXPENDITURES: \$10,772.60

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$10,772.60

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, 2021**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$5,708,436.44

TOTAL REVENUES: \$5,708,436.44

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,638,945.96

200-299: Employee Benefits \$435,479.94

300-399: Purchased Services \$149,472.59

400-499: Materials & Supplies \$653,069.98

Total Instructional Services \$2,876,968.47

2000-2999: Instructional Support Services

001-199: Personal Services \$120,925.82

200-299: Employee Benefits \$19,396.29

300-399: Purchased Services \$125,439.01

400-499: Materials & Supplies \$60,039.13

600-899: Other Objects \$28,001.94

Total Instructional Support Services \$353,802.19

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$92,028.91

Total Operations & Maintenance Services \$92,028.91

4000-4999: Auxiliary Services

001-199: Personal Services \$4,384.20

200-299: Employee Benefits \$823.54

300-399: Purchased Services \$17,264.38

Total Auxiliary Services \$22,472.12

6000-6999: General Administrative Services

001-199: Personal Services \$207,100.27

200-299: Employee Benefits \$65,602.69

300-399: Purchased Services \$5,245.66

400-499: Materials & Supplies \$3,126.95

600-899: Other Objects \$365.00

Total General Administrative Services \$281,440.57

9000-9899: Other Expenditures

001-199: Personal Services \$1,305,665.25

200-299: Employee Benefits \$565,711.63

300-399: Purchased Services \$53,618.95

400-499: Materials & Supplies \$15,321.75

Total Other Expenditures \$1,940,317.58

TOTAL EXPENDITURES: \$5,567,029.84

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

OTHER FINANCING USES:

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

\$141,406.60

TOTAL OTHER FINANCING USES:

\$141,406.60

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

\$5,708,436.44

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$440,380.90

TOTAL REVENUES:

\$440,380.90

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$59,703.98

400-499: Materials & Supplies \$310,238.21

Total Instructional Services

\$369,942.19

2000-2999: Instructional Support Services

300-399: Purchased Services \$7,507.86

400-499: Materials & Supplies \$39,201.86

Total Instructional Support Services

\$46,709.72

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$7,759.72

Total Operations & Maintenance Services

\$7,759.72

9000-9899: Other Expenditures

300-399: Purchased Services \$1,615.00

400-499: Materials & Supplies \$3,445.67

Total Other Expenditures

\$5,060.67

TOTAL EXPENDITURES:

\$429,472.30

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$10,908.60

TOTAL OTHER FINANCING USES:

\$10,908.60

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

\$440,380.90

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4116-0
REVENUES:	
3000-5999: Federal Sources	\$87,706.84
TOTAL REVENUES:	\$87,706.84
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$28,291.25
200-299: Employee Benefits	\$2,476.84
400-499: Materials & Supplies	\$5,635.31
Total Instructional Services	\$36,403.40
2000-2999: Instructional Support Services	
001-199: Personal Services	\$38,485.65
200-299: Employee Benefits	\$12,817.79
Total Instructional Support Services	\$51,303.44
TOTAL EXPENDITURES:	\$87,706.84
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$87,706.84
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, 2021**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources \$708,645.82

TOTAL REVENUES:

\$708,645.82

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$70,670.63

200-299: Employee Benefits \$29,378.40

Total Instructional Services

\$100,049.03

2000-2999: Instructional Support Services

001-199: Personal Services \$191,968.99

200-299: Employee Benefits \$27,771.00

300-399: Purchased Services \$222,437.82

400-499: Materials & Supplies \$97,483.60

600-899: Other Objects \$10,125.50

Total Instructional Support Services

\$549,786.91

9000-9899: Other Expenditures

300-399: Purchased Services \$14,289.63

400-499: Materials & Supplies \$2,854.54

600-899: Other Objects \$24,126.38

Total Other Expenditures

\$41,270.55

TOTAL EXPENDITURES:

\$691,106.49

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$17,539.33

TOTAL OTHER FINANCING USES:

\$17,539.33

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

\$708,645.82

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$136,697.65
TOTAL REVENUES:	\$136,697.65
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$14,875.42
200-299: Employee Benefits	\$8,796.71
400-499: Materials & Supplies	\$88,157.56
Total Instructional Services	\$111,829.69
2000-2999: Instructional Support Services	
001-199: Personal Services	\$15,132.12
200-299: Employee Benefits	\$6,651.49
600-899: Other Objects	\$404.00
Total Instructional Support Services	\$22,187.61
TOTAL EXPENDITURES:	\$134,017.30
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,680.35
TOTAL OTHER FINANCING USES:	\$2,680.35
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$136,697.65
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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4160-0

REVENUES:

3000-5999: Federal Sources \$410,979.49

TOTAL REVENUES:

\$410,979.49

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$46,676.01

200-299: Employee Benefits \$16,817.20

300-399: Purchased Services \$48,300.00

400-499: Materials & Supplies \$209,759.46

Total Instructional Services

\$321,552.67

2000-2999: Instructional Support Services

300-399: Purchased Services \$53,206.42

600-899: Other Objects \$3,200.00

Total Instructional Support Services

\$56,406.42

9000-9899: Other Expenditures

300-399: Purchased Services \$3,956.76

400-499: Materials & Supplies \$21,005.22

Total Other Expenditures

\$24,961.98

TOTAL EXPENDITURES:

\$402,921.07

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$8,058.42

TOTAL OTHER FINANCING USES:

\$8,058.42

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

\$410,979.49

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

REVENUES:

3000-5999: Federal Sources \$50,000.00

TOTAL REVENUES:

\$50,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$19,302.24

Total Instructional Services

\$19,302.24

2000-2999: Instructional Support Services

001-199: Personal Services \$20,813.92

200-299: Employee Benefits \$6,668.28

400-499: Materials & Supplies \$2,112.17

Total Instructional Support Services

\$29,594.37

TOTAL EXPENDITURES:

\$48,896.61

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$1,103.39

TOTAL OTHER FINANCING USES:

\$1,103.39

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

\$50,000.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4290-0

REVENUES:

3000-5999: Federal Sources \$1,422,093.31

TOTAL REVENUES: \$1,422,093.31

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$1,054,331.11

Total Instructional Services \$1,054,331.11

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$334,563.08

Total Instructional Support Services \$334,563.08

3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies \$534.35

Total Operations & Maintenance Services \$534.35

9000-9899: Other Expenditures

400-499: Materials & Supplies \$32,664.77

Total Other Expenditures \$32,664.77

TOTAL EXPENDITURES: \$1,422,093.31

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,422,093.31

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 - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4291-0

REVENUES:

3000-5999: Federal Sources \$950,660.02

TOTAL REVENUES:

\$950,660.02

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$222,648.07

200-299: Employee Benefits \$43,518.93

400-499: Materials & Supplies \$559,784.75

Total Instructional Services

\$825,951.75

2000-2999: Instructional Support Services

300-399: Purchased Services \$20,805.00

Total Instructional Support Services

\$20,805.00

4000-4999: Auxiliary Services

001-199: Personal Services \$39,283.20

200-299: Employee Benefits \$7,061.09

Total Auxiliary Services

\$46,344.29

9000-9899: Other Expenditures

001-199: Personal Services \$40,430.00

200-299: Employee Benefits \$7,696.33

400-499: Materials & Supplies \$9,432.65

Total Other Expenditures

\$57,558.98

TOTAL EXPENDITURES:

\$950,660.02

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

\$950,660.02

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
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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4293-0

REVENUES:

3000-5999: Federal Sources \$1,346,852.18

TOTAL REVENUES:

\$1,346,852.18

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$947,738.52

200-299: Employee Benefits \$399,113.66

Total Instructional Support Services \$1,346,852.18

TOTAL EXPENDITURES:

\$1,346,852.18

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

\$1,346,852.18

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4294-0

REVENUES:

3000-5999: Federal Sources \$872,667.53

TOTAL REVENUES:

\$872,667.53

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$611,667.53

Total Instructional Services

\$611,667.53

2000-2999: Instructional Support Services

300-399: Purchased Services \$261,000.00

Total Instructional Support Services

\$261,000.00

TOTAL EXPENDITURES:

\$872,667.53

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

\$872,667.53

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4296-0

REVENUES:

3000-5999: Federal Sources \$6,700,954.77

TOTAL REVENUES:

\$6,700,954.77

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$124,090.40

200-299: Employee Benefits \$24,712.25

400-499: Materials & Supplies \$6,085,380.14

Total Instructional Services

\$6,234,182.79

2000-2999: Instructional Support Services

300-399: Purchased Services \$117,500.17

400-499: Materials & Supplies \$3,147.79

600-899: Other Objects \$11,499.00

Total Instructional Support Services

\$132,146.96

6000-6999: General Administrative Services

400-499: Materials & Supplies \$334,625.02

Total General Administrative Services

\$334,625.02

TOTAL EXPENDITURES:

\$6,700,954.77

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

\$6,700,954.77

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4297-0

REVENUES:

3000-5999: Federal Sources

\$141,464.00

TOTAL REVENUES:

\$141,464.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$141,464.00

Total Instructional Services

\$141,464.00

TOTAL EXPENDITURES:

\$141,464.00

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

\$141,464.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4472-0

REVENUES:

3000-5999: Federal Sources \$75,000.00

TOTAL REVENUES: \$75,000.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$47,069.70

200-299: Employee Benefits \$27,930.30

Total Other Expenditures \$75,000.00

TOTAL EXPENDITURES: \$75,000.00

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

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$4,788,745.77
6000-7999: Local Sources	\$140,388.87
8000-8999: Other Sources	\$89,371.23

TOTAL REVENUES:

\$5,018,505.87

EXPENDITURES:

3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$158,233.77
400-499: Materials & Supplies	\$71,691.23
Total Operations & Maintenance Services	\$229,925.00

4000-4999: Auxiliary Services

001-199: Personal Services	\$1,768,828.64
200-299: Employee Benefits	\$1,084,270.23
300-399: Purchased Services	\$12,358.47
400-499: Materials & Supplies	\$3,175,983.68
500-599: Capital Outlay	\$17,978.60
600-899: Other Objects	\$4,726.38

Total Auxiliary Services

\$6,064,146.00

TOTAL EXPENDITURES:

\$6,294,071.00

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$39.56
9200-9299: Transfers In	\$1,553,087.89

TOTAL OTHER FINANCING SOURCES:

\$1,553,127.45

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$552,141.49
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TOTAL OTHER FINANCING USES:

\$552,141.49

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

\$5,293,085.04

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

(\$274,579.17)

BEGINNING FUND BALANCE - OCT. 1:

\$4,071,791.34

ENDING FUND BALANCE - SEPT. 30:

\$3,797,212.17

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Fund Types

Descriptions/Fund Source

5170-0

REVENUES:

3000-5999: Federal Sources \$11,650,219.99

6000-7999: Local Sources \$400,846.92

TOTAL REVENUES: **\$12,051,066.91**

EXPENDITURES:

4000-4999: Auxiliary Services

600-899: Other Objects \$108.35

Total Auxiliary Services **\$108.35**

9000-9899: Other Expenditures

001-199: Personal Services \$3,300,723.57

200-299: Employee Benefits \$2,111,131.25

300-399: Purchased Services \$7,575.04

400-499: Materials & Supplies \$4,516,708.86

Total Other Expenditures **\$9,936,138.72**

TOTAL EXPENDITURES: **\$9,936,247.07**

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$3,071,355.57

TOTAL OTHER FINANCING SOURCES: **\$3,071,355.57**

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$903,703.37

TOTAL OTHER FINANCING USES: **\$903,703.37**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$7,768,594.87**

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: **\$4,282,472.04**

BEGINNING FUND BALANCE - OCT. 1: **\$50,162.52**

ENDING FUND BALANCE - SEPT. 30: **\$4,332,634.56**

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Fund Types

Descriptions/Fund Source

5920-0

REVENUES:

3000-5999: Federal Sources

\$145,457.95

TOTAL REVENUES:

\$145,457.95

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$107,492.58

200-299: Employee Benefits

\$37,965.37

Total Instructional Services

\$145,457.95

TOTAL EXPENDITURES:

\$145,457.95

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

\$145,457.95

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$102,678.78

TOTAL REVENUES:

\$102,678.78

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$76,783.36

200-299: Employee Benefits

\$25,895.42

Total Instructional Services

\$102,678.78

TOTAL EXPENDITURES:

\$102,678.78

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

\$102,678.78

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types	
Descriptions/Fund Source	5991-0
REVENUES:	
3000-5999: Federal Sources	\$214,800.42
TOTAL REVENUES:	\$214,800.42
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$143,567.73
200-299: Employee Benefits	\$56,130.40
300-399: Purchased Services	\$4,743.88
400-499: Materials & Supplies	\$1,677.70
600-899: Other Objects	\$250.00
Total Instructional Services	\$206,369.71
TOTAL EXPENDITURES:	\$206,369.71
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,812.71
TOTAL OTHER FINANCING USES:	\$2,812.71
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$209,182.42
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,618.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$5,618.00

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Fund Types

Descriptions/Fund Source

6001-0

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$32,711.49

TOTAL OTHER FINANCING SOURCES: **\$32,711.49**

OTHER FINANCING USES:

 920-929: Transfers Out \$63,729.96

TOTAL OTHER FINANCING USES: **\$63,729.96**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$31,018.47**

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: **(\$31,018.47)**

BEGINNING FUND BALANCE - OCT. 1: **\$106,072.80**

ENDING FUND BALANCE - SEPT. 30: **\$75,054.33**

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Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$22,768,739.68

TOTAL REVENUES:

\$22,768,739.68

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$104,583.30

Total Instructional Services

\$104,583.30

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$55,160.00

Total Instructional Support Services

\$55,160.00

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$22,119,973.73

400-499: Materials & Supplies \$2,196,599.47

500-599: Capital Outlay \$282,224.04

600-899: Other Objects \$238,030.97

Total Operations & Maintenance Services

\$24,836,828.21

7000-7999: Capital Outlay

500-599: Capital Outlay \$3,191,057.44

Total Capital Outlay

\$3,191,057.44

TOTAL EXPENDITURES:

\$28,187,628.95

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

\$28,187,628.95

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

(\$5,418,889.27)

BEGINNING FUND BALANCE - OCT. 1:

\$39,693,588.09

ENDING FUND BALANCE - SEPT. 30:

\$34,274,698.82

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Fund Types

Descriptions/Fund Source

6235-0

REVENUES:

6000-7999: Local Sources \$859,199.85

TOTAL REVENUES: \$859,199.85

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$211,825.00

200-299: Employee Benefits \$16,593.82

Total Instructional Services \$228,418.82

2000-2999: Instructional Support Services

001-199: Personal Services \$9,413.75

200-299: Employee Benefits \$722.98

Total Instructional Support Services \$10,136.73

TOTAL EXPENDITURES: \$238,555.55

OTHER FINANCING USES:

920-929: Transfers Out \$273,247.40

TOTAL OTHER FINANCING USES: \$273,247.40

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$511,802.95

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$347,396.90

BEGINNING FUND BALANCE - OCT. 1: \$9,195.94

ENDING FUND BALANCE - SEPT. 30: \$356,592.84

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Fund Types

Descriptions/Fund Source

6245-0

REVENUES:

6000-7999: Local Sources \$2,319,010.52

TOTAL REVENUES: \$2,319,010.52

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$920,979.73

200-299: Employee Benefits \$327,702.49

Total Instructional Services \$1,248,682.22

2000-2999: Instructional Support Services

001-199: Personal Services \$53,700.13

200-299: Employee Benefits \$20,163.85

Total Instructional Support Services \$73,863.98

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$330.00

400-499: Materials & Supplies \$5,500.00

Total Operations & Maintenance Services \$5,830.00

TOTAL EXPENDITURES: \$1,328,376.20

OTHER FINANCING USES:

920-929: Transfers Out \$453,755.31

TOTAL OTHER FINANCING USES: \$453,755.31

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,782,131.51

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$536,879.01

BEGINNING FUND BALANCE - OCT. 1: \$18,209.50

ENDING FUND BALANCE - SEPT. 30: \$555,088.51

**STATE OF ALABAMA
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$9,409,299.02

TOTAL REVENUES: \$9,409,299.02

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$693,047.30

400-499: Materials & Supplies \$3,432,824.82

500-599: Capital Outlay \$305,966.81

600-899: Other Objects \$374,086.13

Total Instructional Services \$4,805,925.06

2000-2999: Instructional Support Services

300-399: Purchased Services \$629,798.91

400-499: Materials & Supplies \$1,472,930.08

500-599: Capital Outlay \$119,160.99

600-899: Other Objects \$276,807.31

Total Instructional Support Services \$2,498,697.29

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$692,560.17

400-499: Materials & Supplies \$224,496.63

500-599: Capital Outlay \$213,659.73

600-899: Other Objects \$166,980.24

Total Operations & Maintenance Services \$1,297,696.77

4000-4999: Auxiliary Services

300-399: Purchased Services \$149,806.62

Total Auxiliary Services \$149,806.62

9000-9899: Other Expenditures

400-499: Materials & Supplies \$954,594.62

600-899: Other Objects \$97,906.29

Total Other Expenditures \$1,052,500.91

TOTAL EXPENDITURES: \$9,804,626.65

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$13,993.86

9200-9299: Transfers In \$3,216,156.38

TOTAL OTHER FINANCING SOURCES: \$3,230,150.24

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,894.99

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Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$1,943,424.91

TOTAL OTHER FINANCING USES:

\$1,953,319.90

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

\$8,527,796.31

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

\$881,502.71

BEGINNING FUND BALANCE - OCT. 1:

\$9,105,192.62

ENDING FUND BALANCE - SEPT. 30:

\$9,986,695.33

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Fund Types

Descriptions/Fund Source

8992-0

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:	\$831,601.91
ENDING FUND BALANCE - SEPT. 30:	\$831,601.91

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Governmental - Debt Service Fund Type
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Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

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

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Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$147,873.55

TOTAL REVENUES: \$147,873.55

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$26,857,106.66

TOTAL OTHER FINANCING SOURCES: \$26,857,106.66

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$27,650,230.63

920-929: Transfers Out \$2,067,518.76

TOTAL OTHER FINANCING USES: \$29,717,749.39

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,860,642.73

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$2,712,769.18)

BEGINNING FUND BALANCE - OCT. 1: \$8,242,745.29

ENDING FUND BALANCE - SEPT. 30: \$5,529,976.11

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Fund Types

Descriptions/Fund Source

9115-0

REVENUES:

1000-2999: State Sources \$205,442.11

6000-7999: Local Sources \$90,673.30

TOTAL REVENUES: \$296,115.41

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$10,752.82

TOTAL OTHER FINANCING SOURCES: \$10,752.82

OTHER FINANCING USES:

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

TOTAL OTHER FINANCING USES: \$10,752.82

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$296,115.41

BEGINNING FUND BALANCE - OCT. 1: \$2,205,875.92

ENDING FUND BALANCE - SEPT. 30: \$2,501,991.33

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Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$34,041.27

TOTAL REVENUES: \$152,307.62

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: \$121,106.18

BEGINNING FUND BALANCE - OCT. 1: \$923,759.74

ENDING FUND BALANCE - SEPT. 30: \$1,044,865.92

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Governmental - Capital Projects Fund Type
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Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources	\$2,252,022.00
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TOTAL REVENUES:

\$2,252,022.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay	\$2,252,022.00
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Total Auxiliary Services

\$2,252,022.00

TOTAL EXPENDITURES:

\$2,252,022.00

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

\$2,252,022.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$4,700,352.12

TOTAL REVENUES:

\$4,700,352.12

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$31,077.07

600-899: Other Objects \$325,493.85

Total Operations & Maintenance Services

\$356,570.92

7000-7999: Capital Outlay

500-599: Capital Outlay \$4,708,340.74

Total Capital Outlay

\$4,708,340.74

TOTAL EXPENDITURES:

\$5,064,911.66

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$141.04

TOTAL OTHER FINANCING SOURCES:

\$141.04

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

\$5,064,770.62

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

(\$364,418.50)

BEGINNING FUND BALANCE - OCT. 1:

\$7,079,605.50

ENDING FUND BALANCE - SEPT. 30:

\$6,715,187.00

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Fund Types	
Descriptions/Fund Source	2130-0
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:	\$110,505.00
ENDING FUND BALANCE - SEPT. 30:	\$110,505.00

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Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

6000-7999: Local Sources \$653,445.52

TOTAL REVENUES: \$653,445.52

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$182,309.70

Total Instructional Services \$182,309.70

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$12,978.50

400-499: Materials & Supplies \$235,764.78

Total Operations & Maintenance Services \$248,743.28

4000-4999: Auxiliary Services

500-599: Capital Outlay \$186,096.00

Total Auxiliary Services \$186,096.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$20,744,863.01

Total Capital Outlay \$20,744,863.01

TOTAL EXPENDITURES: \$21,362,011.99

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$51,495.27

9200-9299: Transfers In \$29,000,000.00

TOTAL OTHER FINANCING SOURCES: \$29,051,495.27

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: (\$7,689,483.28)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$8,342,928.80

BEGINNING FUND BALANCE - OCT. 1: \$38,859,064.05

ENDING FUND BALANCE - SEPT. 30: \$47,201,992.85

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types	6110-0
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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources \$5,630,709.08

TOTAL REVENUES: \$5,630,709.08

EXPENDITURES:

7000-7999: Capital Outlay
 500-599: Capital Outlay \$311,610.74

Total Capital Outlay \$311,610.74

TOTAL EXPENDITURES: \$311,610.74

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$311,610.74

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$5,319,098.34

BEGINNING FUND BALANCE - OCT. 1: \$3,416,264.60

ENDING FUND BALANCE - SEPT. 30: \$8,735,362.94

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources	\$2,116,893.42
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TOTAL REVENUES:	\$2,116,893.42
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OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$2,116,893.42
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TOTAL OTHER FINANCING USES:	\$2,116,893.42
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,116,893.42
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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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources	\$185,043.00
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TOTAL REVENUES:

\$185,043.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$185,043.00
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Total Operations & Maintenance Services

\$185,043.00

TOTAL EXPENDITURES:

\$185,043.00

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

\$185,043.00

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	9110-0
REVENUES:	
6000-7999: Local Sources	\$13.70
TOTAL REVENUES:	\$13.70
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$13,344,789.17
Total Capital Outlay	\$13,344,789.17
TOTAL EXPENDITURES:	\$13,344,789.17
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$87,648,811.90
9200-9299: Transfers In	\$233,039.39
TOTAL OTHER FINANCING SOURCES:	\$87,881,851.29
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$145,550.00
TOTAL OTHER FINANCING USES:	\$145,550.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$74,391,512.12)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$74,391,525.82
BEGINNING FUND BALANCE - OCT. 1:	(\$233,039.39)
ENDING FUND BALANCE - SEPT. 30:	\$74,158,486.43

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021**

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,263,349.61

TOTAL REVENUES:

\$3,263,349.61

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$275,013.39

400-499: Materials & Supplies \$750,100.57

500-599: Capital Outlay \$60,860.75

600-899: Other Objects \$89,637.50

Total Instructional Services

\$1,175,612.21

2000-2999: Instructional Support Services

300-399: Purchased Services \$137,982.49

400-499: Materials & Supplies \$669,064.01

500-599: Capital Outlay \$9,940.00

600-899: Other Objects \$54,919.19

Total Instructional Support Services

\$871,905.69

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$85,726.57

400-499: Materials & Supplies \$7,629.59

500-599: Capital Outlay \$1,975.00

600-899: Other Objects \$5,706.92

Total Operations & Maintenance Services

\$101,038.08

4000-4999: Auxiliary Services

300-399: Purchased Services \$99,009.85

Total Auxiliary Services

\$99,009.85

9000-9899: Other Expenditures

400-499: Materials & Supplies \$346,873.58

600-899: Other Objects \$216,858.67

Total Other Expenditures

\$563,732.25

TOTAL EXPENDITURES:

\$2,811,298.08

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$5,103.83

9200-9299: Transfers In \$134,044.63

TOTAL OTHER FINANCING SOURCES:

\$139,148.46

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$5,925.55

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, 2021

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

920-929: Transfers Out

\$354,164.95

TOTAL OTHER FINANCING USES:

\$360,090.50

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

\$3,032,240.12

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

\$231,109.49

BEGINNING FUND BALANCE - OCT. 1:

\$2,188,080.83

ENDING FUND BALANCE - SEPT. 30:

\$2,419,190.32

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, 2021

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:	\$684,080,985.53
ENDING FUND BALANCE - SEPT. 30:	\$684,080,985.53

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, 2021

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