

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

**REVENUES:**

1000-2999: State Sources \$82,817,095.00

6000-7999: Local Sources \$43,830,470.00

**TOTAL REVENUES: \$126,647,565.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$76,810,312.52

200-299: Employee Benefits \$30,062,564.27

400-499: Materials & Supplies \$435,149.51

**Total Instructional Services \$107,308,026.30**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$11,211,603.36

200-299: Employee Benefits \$4,018,253.04

**Total Instructional Support Services \$15,229,856.40**

**9000-9899: Other Expenditures**

001-199: Personal Services \$856,373.23

200-299: Employee Benefits \$322,030.84

**Total Other Expenditures \$1,178,404.07**

**TOTAL EXPENDITURES: \$123,716,286.77**

**OTHER FINANCING USES:**

920-929: Transfers Out \$2,931,278.23

**TOTAL OTHER FINANCING USES: \$2,931,278.23**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$126,647,565.00**

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

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

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources \$883,345.00

**TOTAL REVENUES:**

**\$883,345.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$640,948.95

200-299: Employee Benefits \$242,396.05

**Total Instructional Support Services \$883,345.00**

**TOTAL EXPENDITURES:**

**\$883,345.00**

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

**\$883,345.00**

**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, 2011**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources \$27,219.00

**TOTAL REVENUES:**

**\$27,219.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$20,767.00

200-299: Employee Benefits \$6,452.00

**Total General Administrative Services**

**\$27,219.00**

**TOTAL EXPENDITURES:**

**\$27,219.00**

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

**\$27,219.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

**REVENUES:**

1000-2999: State Sources \$1,679,343.00

**TOTAL REVENUES:**

**\$1,679,343.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$1,226,412.28

200-299: Employee Benefits \$452,930.72

**Total Instructional Support Services \$1,679,343.00**

**TOTAL EXPENDITURES:**

**\$1,679,343.00**

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

**\$1,679,343.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**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, 2011**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1231-0

**REVENUES:**

1000-2999: State Sources	\$19,762.00
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<b>TOTAL REVENUES:</b>	<b>\$19,762.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$19,762.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$19,762.00
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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, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1231-1**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$74,646.07

400-499: Materials & Supplies \$82,558.68

**Total Instructional Services \$157,204.75**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$18,330.00

200-299: Employee Benefits \$1,490.25

**Total Instructional Support Services \$19,820.25**

**TOTAL EXPENDITURES:**

**\$177,025.00**

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

**\$177,025.00**

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

**(\$177,025.00)**

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

**\$177,025.00**

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

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-0

**REVENUES:**

1000-2999: State Sources \$74,141.00

**TOTAL REVENUES:**

**\$74,141.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$23,710.00

200-299: Employee Benefits \$4,538.06

400-499: Materials & Supplies \$40,238.87

**Total Instructional Services**

**\$68,486.93**

**TOTAL EXPENDITURES:**

**\$68,486.93**

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

**\$68,486.93**

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

**\$5,654.07**

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

**\$0.00**

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

**\$5,654.07**

**STATE OF ALABAMA**  
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**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1240-1**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$12,153.68

**Total Instructional Services**

**\$12,153.68**

**TOTAL EXPENDITURES:**

**\$12,153.68**

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

**\$12,153.68**

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

**(\$12,153.68)**

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

**\$12,153.68**

**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**

**1241-1**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$6,149.55

400-499: Materials & Supplies \$14,811.34

600-899: Other Objects \$620.00

**Total Instructional Support Services \$21,580.89**

**TOTAL EXPENDITURES:**

**\$21,580.89**

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

**\$21,580.89**

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

**(\$21,580.89)**

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

**\$21,580.89**

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

**\$0.00**

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

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1242-0**

**REVENUES:**

1000-2999: State Sources

\$390,113.00

**TOTAL REVENUES:**

**\$390,113.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$288,678.40

**Total Instructional Services**

**\$288,678.40**

**TOTAL EXPENDITURES:**

**\$288,678.40**

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

**\$288,678.40**

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

**\$101,434.60**

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

**\$0.00**

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

**\$101,434.60**

**STATE OF ALABAMA**  
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**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1250-0

**REVENUES:**

1000-2999: State Sources \$312,992.00

**TOTAL REVENUES:**

**\$312,992.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$49,862.04

200-299: Employee Benefits \$19,129.15

300-399: Purchased Services \$35,532.03

400-499: Materials & Supplies \$80,272.11

**Total Instructional Services**

**\$184,795.33**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$37,295.00

200-299: Employee Benefits \$3,032.07

300-399: Purchased Services \$72,620.00

**Total Instructional Support Services**

**\$112,947.07**

**TOTAL EXPENDITURES:**

**\$297,742.40**

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

**\$297,742.40**

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

**\$15,249.60**

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

**\$0.00**

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

**\$15,249.60**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1250-1**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$20,000.00

**Total Instructional Services \$20,000.00**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$5,500.06

**Total General Administrative Services \$5,500.06**

**TOTAL EXPENDITURES:**

**\$25,500.06**

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

**\$25,500.06**

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

**OTHER FUND USES:**

**(\$25,500.06)**

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

**\$25,500.06**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

**REVENUES:**

1000-2999: State Sources \$71,619.00

**TOTAL REVENUES:**

**\$71,619.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$17,608.44

200-299: Employee Benefits \$12,536.11

400-499: Materials & Supplies \$25,746.46

**Total Instructional Services**

**\$55,891.01**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$1,000.19

**Total Instructional Support Services**

**\$1,000.19**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$78.00

200-299: Employee Benefits \$6.37

**Total Auxiliary Services**

**\$84.37**

**TOTAL EXPENDITURES:**

**\$56,975.57**

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

**\$56,975.57**

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

**\$14,643.43**

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

**\$0.00**

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

**\$14,643.43**

**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, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-1

**EXPENDITURES:**

**6000-6999: General Administrative Services**

300-399: Purchased Services

\$2,250.94

**Total General Administrative Services**

**\$2,250.94**

**TOTAL EXPENDITURES:**

**\$2,250.94**

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

**\$2,250.94**

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

**(\$2,250.94)**

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

**\$2,250.94**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1254-0

**REVENUES:**

1000-2999: State Sources \$6,875.00

**TOTAL REVENUES: \$6,875.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies \$6,875.00

**Total Instructional Services \$6,875.00**

**TOTAL EXPENDITURES: \$6,875.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$6,875.00**

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

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

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

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

**REVENUES:**

1000-2999: State Sources \$17,500.00

**TOTAL REVENUES:**

**\$17,500.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$9,280.00

200-299: Employee Benefits \$1,845.89

**Total Instructional Support Services \$11,125.89**

**TOTAL EXPENDITURES:**

**\$11,125.89**

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

**\$11,125.89**

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

**\$6,374.11**

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

**\$0.00**

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

**\$6,374.11**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-1

**EXPENDITURES:**

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

300-399: Purchased Services

\$1,329.58

**Total Operations & Maintenance Services**

**\$1,329.58**

**TOTAL EXPENDITURES:**

**\$1,329.58**

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

**\$1,329.58**

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

**(\$1,329.58)**

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

**\$1,329.58**

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

**\$0.00**

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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

**REVENUES:**

1000-2999: State Sources \$29,964.00

**TOTAL REVENUES:**

**\$29,964.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$19,794.41

200-299: Employee Benefits \$4,052.37

300-399: Purchased Services \$2,518.71

600-899: Other Objects \$200.00

**Total Instructional Support Services**

**\$26,565.49**

**TOTAL EXPENDITURES:**

**\$26,565.49**

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

**\$26,565.49**

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

**\$3,398.51**

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

**\$0.00**

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

**\$3,398.51**

**STATE OF ALABAMA**  
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-1

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$1,220.98

**Total Instructional Services**

**\$1,220.98**

**2000-2999: Instructional Support Services**

001-199: Personal Services

\$6,406.41

200-299: Employee Benefits

\$1,304.93

**Total Instructional Support Services**

**\$7,711.34**

**TOTAL EXPENDITURES:**

**\$8,932.32**

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

**\$8,932.32**

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

**(\$8,932.32)**

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

**\$8,932.32**

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

**\$0.00**

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

Fund Types

Descriptions/Fund Source

1310-0

**REVENUES:**

1000-2999: State Sources \$7,708,724.00

**TOTAL REVENUES:**

**\$7,708,724.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$3,812,478.82

200-299: Employee Benefits \$2,161,090.53

300-399: Purchased Services \$293,075.55

400-499: Materials & Supplies \$1,441,854.10

600-899: Other Objects \$225.00

**Total Auxiliary Services**

**\$7,708,724.00**

**TOTAL EXPENDITURES:**

**\$7,708,724.00**

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

**\$7,708,724.00**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	1410-0
<b>REVENUES:</b>	
<b>1000-2999: State Sources</b>	\$582,088.00
<b>TOTAL REVENUES:</b>	<b>\$582,088.00</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$88,008.04
200-299: Employee Benefits	\$22,246.36
300-399: Purchased Services	\$120,018.00
400-499: Materials & Supplies	\$48,352.41
<b>Total Instructional Services</b>	<b>\$278,624.81</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$163,761.93
200-299: Employee Benefits	\$64,994.65
300-399: Purchased Services	\$34,204.22
400-499: Materials & Supplies	\$10,282.08
600-899: Other Objects	\$2,814.00
<b>Total Instructional Support Services</b>	<b>\$276,056.88</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$554,681.69</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$554,681.69</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$27,406.31</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$27,406.31</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-1

**EXPENDITURES:**

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

500-599: Capital Outlay \$6,189.28

**Total Operations & Maintenance Services \$6,189.28**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$1,200.00

400-499: Materials & Supplies \$2,131.22

**Total General Administrative Services \$3,331.22**

**TOTAL EXPENDITURES: \$9,520.50**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$9,520.50**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$9,520.50)**

**BEGINNING FUND BALANCE - OCT. 1: \$9,520.50**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

**REVENUES:**

1000-2999: State Sources \$62,193.00

**TOTAL REVENUES:**

**\$62,193.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$45,396.74

200-299: Employee Benefits \$16,796.26

**Total Other Expenditures**

**\$62,193.00**

**TOTAL EXPENDITURES:**

**\$62,193.00**

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

**\$62,193.00**

**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, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-1

**EXPENDITURES:**

**9000-9899: Other Expenditures**

300-399: Purchased Services

\$627.53

**Total Other Expenditures**

**\$627.53**

**TOTAL EXPENDITURES:**

**\$627.53**

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

**\$627.53**

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

**(\$627.53)**

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

**\$627.53**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1660-0

**REVENUES:**

1000-2999: State Sources \$15,000.00

**TOTAL REVENUES:**

**\$15,000.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$11,394.57

200-299: Employee Benefits \$3,605.43

**Total Other Expenditures**

**\$15,000.00**

**TOTAL EXPENDITURES:**

**\$15,000.00**

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

**\$15,000.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources \$674,329.00

**TOTAL REVENUES:**

**\$674,329.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$469,330.19

200-299: Employee Benefits \$204,998.81

**Total Other Expenditures**

**\$674,329.00**

**TOTAL EXPENDITURES:**

**\$674,329.00**

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

**\$674,329.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1810-0

**REVENUES:**

1000-2999: State Sources \$218,152.37

**TOTAL REVENUES:**

**\$218,152.37**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$121,064.89

200-299: Employee Benefits \$39,944.08

300-399: Purchased Services \$1,854.60

400-499: Materials & Supplies \$7,519.77

**Total Instructional Support Services**

**\$170,383.34**

**TOTAL EXPENDITURES:**

**\$170,383.34**

**OTHER FINANCING USES:**

920-929: Transfers Out \$46,500.00

**TOTAL OTHER FINANCING USES:**

**\$46,500.00**

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

**\$216,883.34**

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

**\$1,269.03**

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

**\$14,627.91**

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

**\$15,896.94**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1815-0

**REVENUES:**

1000-2999: State Sources \$47,750.00

**TOTAL REVENUES:**

**\$47,750.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$12,412.25

200-299: Employee Benefits \$1,006.74

300-399: Purchased Services \$14,767.33

600-899: Other Objects \$7,130.00

**Total Instructional Support Services**

**\$35,316.32**

**TOTAL EXPENDITURES:**

**\$35,316.32**

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

**\$35,316.32**

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

**\$12,433.68**

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

**\$0.00**

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

**\$12,433.68**

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

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1815-1

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services

\$5,830.72

**Total Instructional Support Services**

**\$5,830.72**

**TOTAL EXPENDITURES:**

**\$5,830.72**

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

**\$5,830.72**

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

**(\$5,830.72)**

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

**\$5,830.72**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2252-0

**REVENUES:**

1000-2999: State Sources \$19,420.00

**TOTAL REVENUES:**

**\$19,420.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$14,732.00

200-299: Employee Benefits \$4,688.00

**Total General Administrative Services**

**\$19,420.00**

**TOTAL EXPENDITURES:**

**\$19,420.00**

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

**\$19,420.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

**REVENUES:**

1000-2999: State Sources \$331,940.00

**TOTAL REVENUES:**

**\$331,940.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$244,750.00

200-299: Employee Benefits \$2,640.00

**Total Instructional Services**

**\$247,390.00**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$84,550.00

**Total Instructional Support Services**

**\$84,550.00**

**TOTAL EXPENDITURES:**

**\$331,940.00**

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

**\$331,940.00**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

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

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

<b>1000-2999: State Sources</b>	\$455,059.17
<b>6000-7999: Local Sources</b>	\$39,601,468.53
<b>8000-8999: Other Sources</b>	\$849,657.77

**TOTAL REVENUES:**

**\$40,906,185.47**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$619,752.91
200-299: Employee Benefits	\$642,745.17
300-399: Purchased Services	\$508,218.87
400-499: Materials & Supplies	\$598,990.09
600-899: Other Objects	\$325.00

**Total Instructional Services**

**\$2,370,032.04**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$3,277,251.99
200-299: Employee Benefits	\$1,048,168.82
300-399: Purchased Services	\$285,224.77
400-499: Materials & Supplies	\$95,202.98
600-899: Other Objects	\$7,640.00

**Total Instructional Support Services**

**\$4,713,488.56**

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

001-199: Personal Services	\$2,075,458.15
200-299: Employee Benefits	\$897,037.22
300-399: Purchased Services	\$1,759,347.40
400-499: Materials & Supplies	\$20,412.41

**Total Operations & Maintenance Services**

**\$4,752,255.18**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$133,309.50
200-299: Employee Benefits	\$23,416.23
300-399: Purchased Services	\$55,376.22
400-499: Materials & Supplies	\$12,474.11

**Total Auxiliary Services**

**\$224,576.06**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$3,807,702.11
200-299: Employee Benefits	\$1,345,465.29
300-399: Purchased Services	\$990,882.35
400-499: Materials & Supplies	\$96,927.59
500-599: Capital Outlay	\$60,010.00
600-899: Other Objects	\$115,367.48

**Total General Administrative Services**

**\$6,416,354.82**

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

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

<b>7000-7999: Capital Outlay</b>	
500-599: Capital Outlay	\$92,691.90
<b>Total Capital Outlay</b>	<b>\$92,691.90</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$59.50
200-299: Employee Benefits	\$4.83
600-899: Other Objects	\$167,250.92
<b>Total Other Expenditures</b>	<b>\$167,315.25</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,736,713.81</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$1,490,084.14
<b>9200-9299: Transfers In</b>	\$2,280,660.59
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$3,770,744.73</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$4,441,720.91
920-929: Transfers Out	\$13,194,867.61
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$17,636,588.52</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$32,602,557.60</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$8,303,627.87</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>(\$2,406,036.00)</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$5,897,591.87</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$28,660,679.63

**TOTAL REVENUES:**

**\$28,660,679.63**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$4,558,365.80

200-299: Employee Benefits \$1,710,183.09

**Total Instructional Services**

**\$6,268,548.89**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$3,602,992.71

200-299: Employee Benefits \$1,482,333.29

**Total Instructional Support Services**

**\$5,085,326.00**

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

001-199: Personal Services \$3,722,506.51

200-299: Employee Benefits \$2,057,806.11

**Total Operations & Maintenance Services**

**\$5,780,312.62**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$174,057.02

200-299: Employee Benefits \$91,425.75

**Total Auxiliary Services**

**\$265,482.77**

**9000-9899: Other Expenditures**

001-199: Personal Services \$86,887.67

200-299: Employee Benefits \$45,027.44

**Total Other Expenditures**

**\$131,915.11**

**TOTAL EXPENDITURES:**

**\$17,531,585.39**

**OTHER FINANCING USES:**

920-929: Transfers Out \$1,472,197.13

**TOTAL OTHER FINANCING USES:**

**\$1,472,197.13**

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

**\$19,003,782.52**

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

**\$9,656,897.11**

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

**\$2,820,246.92**

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

**\$12,477,144.03**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

**REVENUES:**

6000-7999: Local Sources	\$2,867.70
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<b>TOTAL REVENUES:</b>	<b>\$2,867.70</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$2,867.70
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BEGINNING FUND BALANCE - OCT. 1:	\$72,815.44
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ENDING FUND BALANCE - SEPT. 30:	\$75,683.14
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**STATE OF ALABAMA  
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**6991-0**

**REVENUES:**

**6000-7999: Local Sources** \$1,107,118.87

**TOTAL REVENUES:**

**\$1,107,118.87**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$8,280.00

200-299: Employee Benefits \$673.17

300-399: Purchased Services \$58,275.00

400-499: Materials & Supplies \$5,049.56

**Total Instructional Services**

**\$72,277.73**

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

300-399: Purchased Services \$3,080.00

600-899: Other Objects \$24,598.00

**Total Operations & Maintenance Services**

**\$27,678.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$524,046.30

200-299: Employee Benefits \$88,127.39

300-399: Purchased Services \$47,360.06

400-499: Materials & Supplies \$81,958.62

600-899: Other Objects \$2,700.37

**Total Other Expenditures**

**\$744,192.74**

**TOTAL EXPENDITURES:**

**\$844,148.47**

**OTHER FINANCING USES:**

920-929: Transfers Out \$95,000.00

**TOTAL OTHER FINANCING USES:**

**\$95,000.00**

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

**\$939,148.47**

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

**\$167,970.40**

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

**\$600,900.12**

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

**\$768,870.52**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8995-0**

**REVENUES:**

8000-8999: Other Sources \$233,785.58

**TOTAL REVENUES:**

**\$233,785.58**

**EXPENDITURES:**

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$200,000.00

Total Auxiliary Services

**\$200,000.00**

**TOTAL EXPENDITURES:**

**\$200,000.00**

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

**\$200,000.00**

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

**OTHER FUND USES:**

**\$33,785.58**

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

**\$1,156.77**

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

**\$34,942.35**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**8996-0**

**REVENUES:**

8000-8999: Other Sources \$10,303.36

**TOTAL REVENUES:**

**\$10,303.36**

**EXPENDITURES:**

4000-4999: Auxiliary Services

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

Total Auxiliary Services

**\$7,500.00**

**TOTAL EXPENDITURES:**

**\$7,500.00**

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

**\$7,500.00**

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

**OTHER FUND USES:**

**\$2,803.36**

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

**\$581.77**

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

**\$3,385.13**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Governmental - General Fund Type**  
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002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

**REVENUES:**

8000-8999: Other Sources \$11,680.58

**TOTAL REVENUES:**

**\$11,680.58**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$11,047.87

400-499: Materials & Supplies \$91,395.92

**Total Auxiliary Services**

**\$102,443.79**

**TOTAL EXPENDITURES:**

**\$102,443.79**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$93,978.22

**TOTAL OTHER FINANCING SOURCES:**

**\$93,978.22**

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

**\$8,465.57**

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

**\$3,215.01**

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

**\$0.00**

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

**\$3,215.01**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

**REVENUES:**

3000-5999: Federal Sources \$3,833,953.98

**TOTAL REVENUES:**

**\$3,833,953.98**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,674,268.49

200-299: Employee Benefits \$732,379.26

300-399: Purchased Services \$307,903.80

400-499: Materials & Supplies \$16,471.14

**Total Instructional Services**

**\$2,731,022.69**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$597,819.48

200-299: Employee Benefits \$216,621.95

300-399: Purchased Services \$51,572.73

400-499: Materials & Supplies \$14,123.01

**Total Instructional Support Services**

**\$880,137.17**

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

300-399: Purchased Services \$3,006.24

**Total Operations & Maintenance Services**

**\$3,006.24**

**6000-6999: General Administrative Services**

001-199: Personal Services \$156,387.26

200-299: Employee Benefits \$59,201.42

300-399: Purchased Services \$4,199.20

**Total General Administrative Services**

**\$219,787.88**

**TOTAL EXPENDITURES:**

**\$3,833,953.98**

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

**\$3,833,953.98**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

**REVENUES:**

3000-5999: Federal Sources

\$87,925.59

**TOTAL REVENUES:**

**\$87,925.59**

**EXPENDITURES:**

9000-9899: Other Expenditures

001-199: Personal Services

\$64,022.61

200-299: Employee Benefits

\$23,902.98

Total Other Expenditures

**\$87,925.59**

**TOTAL EXPENDITURES:**

**\$87,925.59**

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

**\$87,925.59**

**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 - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3280-0

**REVENUES:**

3000-5999: Federal Sources \$3,382.58

**TOTAL REVENUES:**

**\$3,382.58**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$1,250.00

200-299: Employee Benefits \$256.27

400-499: Materials & Supplies \$1,876.31

**Total Instructional Support Services \$3,382.58**

**TOTAL EXPENDITURES:**

**\$3,382.58**

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

**\$3,382.58**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3290-0

**REVENUES:**

3000-5999: Federal Sources

\$1,747.13

**TOTAL REVENUES:**

**\$1,747.13**

**EXPENDITURES:**

2000-2999: Instructional Support Services

001-199: Personal Services

\$1,450.00

200-299: Employee Benefits

\$297.13

**Total Instructional Support Services**

**\$1,747.13**

**TOTAL EXPENDITURES:**

**\$1,747.13**

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

**\$1,747.13**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**3310-0**

**REVENUES:**

**3000-5999: Federal Sources** \$310,729.55

**TOTAL REVENUES:**

**\$310,729.55**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$7,632.50

200-299: Employee Benefits \$619.82

300-399: Purchased Services \$17,861.93

400-499: Materials & Supplies \$255,916.37

600-899: Other Objects \$1,185.00

**Total Instructional Services**

**\$283,215.62**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$8,427.50

200-299: Employee Benefits \$1,704.53

300-399: Purchased Services \$8,751.70

600-899: Other Objects \$1,500.00

**Total Instructional Support Services**

**\$20,383.73**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$70.00

200-299: Employee Benefits \$14.39

300-399: Purchased Services \$799.20

**Total Auxiliary Services**

**\$883.59**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$5,204.50

400-499: Materials & Supplies \$592.11

600-899: Other Objects \$450.00

**Total General Administrative Services**

**\$6,246.61**

**TOTAL EXPENDITURES:**

**\$310,729.55**

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

**\$310,729.55**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

**REVENUES:**

3000-5999: Federal Sources

\$170,000.00

**TOTAL REVENUES:**

**\$170,000.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies

\$100,292.56

500-599: Capital Outlay

\$69,707.44

**Total Instructional Services**

**\$170,000.00**

**TOTAL EXPENDITURES:**

**\$170,000.00**

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

**\$170,000.00**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3322-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$96,605.05
<b>TOTAL REVENUES:</b>	<b>\$96,605.05</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
400-499: Materials & Supplies	\$69,422.69
500-599: Capital Outlay	\$10,289.70
<b>Total Instructional Services</b>	<b>\$79,712.39</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$2,400.00
200-299: Employee Benefits	\$492.66
300-399: Purchased Services	\$14,000.00
<b>Total Instructional Support Services</b>	<b>\$16,892.66</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$96,605.05</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$96,605.05</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3330-0

**REVENUES:**

3000-5999: Federal Sources \$30,419.58

**TOTAL REVENUES:**

**\$30,419.58**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$20,988.41

**Total Instructional Services**

**\$20,988.41**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$6,401.17

600-899: Other Objects \$3,030.00

**Total Instructional Support Services**

**\$9,431.17**

**TOTAL EXPENDITURES:**

**\$30,419.58**

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

**\$30,419.58**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3970-0

**REVENUES:**

3000-5999: Federal Sources \$245,698.00

**TOTAL REVENUES:**

**\$245,698.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$25,994.00

200-299: Employee Benefits \$2,110.56

300-399: Purchased Services \$151,910.00

400-499: Materials & Supplies \$65,683.44

**Total Instructional Support Services**

**\$245,698.00**

**TOTAL EXPENDITURES:**

**\$245,698.00**

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

**\$245,698.00**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

**REVENUES:**

3000-5999: Federal Sources \$4,412,688.72

**TOTAL REVENUES:**

**\$4,412,688.72**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$607,501.83

200-299: Employee Benefits \$157,503.58

300-399: Purchased Services \$66,462.40

400-499: Materials & Supplies \$1,304,737.50

**Total Instructional Services**

**\$2,136,205.31**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$268,603.70

200-299: Employee Benefits \$70,577.21

300-399: Purchased Services \$88,203.81

400-499: Materials & Supplies \$77,737.79

600-899: Other Objects \$8,729.00

**Total Instructional Support Services**

**\$513,851.51**

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

300-399: Purchased Services \$82,093.55

**Total Operations & Maintenance Services**

**\$82,093.55**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$15,105.46

200-299: Employee Benefits \$2,905.25

300-399: Purchased Services \$11,250.12

**Total Auxiliary Services**

**\$29,260.83**

**6000-6999: General Administrative Services**

001-199: Personal Services \$199,678.93

200-299: Employee Benefits \$68,974.33

300-399: Purchased Services \$17,930.24

400-499: Materials & Supplies \$6,723.48

600-899: Other Objects \$1,326.00

**Total General Administrative Services**

**\$294,632.98**

**9000-9899: Other Expenditures**

001-199: Personal Services \$880,997.52

200-299: Employee Benefits \$388,668.74

300-399: Purchased Services \$2,530.35

400-499: Materials & Supplies \$5,796.75

600-899: Other Objects \$1,905.00

**Total Other Expenditures**

**\$1,279,898.36**

**TOTAL EXPENDITURES:**

**\$4,335,942.54**

**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, 2011**

*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)

\$76,746.18

**TOTAL OTHER FINANCING USES:**

**\$76,746.18**

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

**\$4,412,688.72**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4110-1**

**REVENUES:**

3000-5999: Federal Sources \$1,243,956.70

**TOTAL REVENUES:**

**\$1,243,956.70**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$533,393.42

200-299: Employee Benefits \$242,953.94

400-499: Materials & Supplies \$314,147.97

**Total Instructional Services**

**\$1,090,495.33**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$58,500.00

400-499: Materials & Supplies \$5,718.69

**Total Instructional Support Services**

**\$64,218.69**

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

300-399: Purchased Services \$2,236.22

**Total Operations & Maintenance Services**

**\$2,236.22**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,452.00

200-299: Employee Benefits \$299.69

300-399: Purchased Services \$969.60

**Total Auxiliary Services**

**\$2,721.29**

**9000-9899: Other Expenditures**

001-199: Personal Services \$36,664.26

200-299: Employee Benefits \$14,269.82

300-399: Purchased Services \$3,977.80

400-499: Materials & Supplies \$7,073.20

600-899: Other Objects \$665.00

**Total Other Expenditures**

**\$62,650.08**

**TOTAL EXPENDITURES:**

**\$1,222,321.61**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$21,635.09

**TOTAL OTHER FINANCING USES:**

**\$21,635.09**

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

**\$1,243,956.70**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

**REVENUES:**

3000-5999: Federal Sources

\$116,518.86

**TOTAL REVENUES:**

**\$116,518.86**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$46,804.71

200-299: Employee Benefits

\$18,211.57

400-499: Materials & Supplies

\$51,502.58

**Total Instructional Services**

**\$116,518.86**

**TOTAL EXPENDITURES:**

**\$116,518.86**

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

**\$116,518.86**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4130-0**

**REVENUES:**

3000-5999: Federal Sources \$1,266,521.64

**TOTAL REVENUES:**

**\$1,266,521.64**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$563,687.12

200-299: Employee Benefits \$227,345.38

**Total Instructional Services**

**\$791,032.50**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$144,373.85

200-299: Employee Benefits \$36,149.73

300-399: Purchased Services \$222,538.73

400-499: Materials & Supplies \$20,650.03

600-899: Other Objects \$11,866.00

**Total Instructional Support Services**

**\$435,578.34**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$14,023.25

600-899: Other Objects \$3,860.00

**Total Other Expenditures**

**\$17,883.25**

**TOTAL EXPENDITURES:**

**\$1,244,494.09**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$22,027.55

**TOTAL OTHER FINANCING USES:**

**\$22,027.55**

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

**\$1,266,521.64**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4136-0

**REVENUES:**

3000-5999: Federal Sources \$14,212.57

**TOTAL REVENUES:**

**\$14,212.57**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$1,361.75

**Total Instructional Services**

**\$1,361.75**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$8,941.86

200-299: Employee Benefits \$1,193.84

400-499: Materials & Supplies \$2,715.12

**Total Instructional Support Services**

**\$12,850.82**

**TOTAL EXPENDITURES:**

**\$14,212.57**

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

**\$14,212.57**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	4150-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$168,804.26
<b>TOTAL REVENUES:</b>	<b>\$168,804.26</b>
<b>EXPENDITURES:</b>	
<b>1000-1999: Instructional Services</b>	
001-199: Personal Services	\$74,060.88
200-299: Employee Benefits	\$44,080.27
300-399: Purchased Services	\$7,808.83
400-499: Materials & Supplies	\$28,937.68
<b>Total Instructional Services</b>	<b>\$154,887.66</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$5,059.50
200-299: Employee Benefits	\$411.36
300-399: Purchased Services	\$1,387.15
400-499: Materials & Supplies	\$4,939.10
<b>Total Instructional Support Services</b>	<b>\$11,797.11</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$166,684.77</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,119.49
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$2,119.49</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$168,804.26</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4160-0

**REVENUES:**

3000-5999: Federal Sources

\$15,497.58

**TOTAL REVENUES:**

**\$15,497.58**

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies

\$15,228.04

**Total Instructional Support Services**

**\$15,228.04**

**TOTAL EXPENDITURES:**

**\$15,228.04**

**OTHER FINANCING USES:**

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

\$269.54

**TOTAL OTHER FINANCING USES:**

**\$269.54**

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

**\$15,497.58**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4161-0**

**REVENUES:**

3000-5999: Federal Sources \$806,755.99

**TOTAL REVENUES:**

**\$806,755.99**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$5,975.77

600-899: Other Objects \$2,750.00

**Total Instructional Support Services**

**\$8,725.77**

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

600-899: Other Objects \$3,600.00

**Total Operations & Maintenance Services**

**\$3,600.00**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$3,403.00

200-299: Employee Benefits \$473.46

300-399: Purchased Services \$2,848.80

**Total Auxiliary Services**

**\$6,725.26**

**9000-9899: Other Expenditures**

001-199: Personal Services \$411,841.19

200-299: Employee Benefits \$64,611.59

300-399: Purchased Services \$189,142.89

400-499: Materials & Supplies \$108,079.54

**Total Other Expenditures**

**\$773,675.21**

**TOTAL EXPENDITURES:**

**\$792,726.24**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$14,029.75

**TOTAL OTHER FINANCING USES:**

**\$14,029.75**

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

**\$806,755.99**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4195-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$25,000.00
<b>TOTAL REVENUES:</b>	<b>\$25,000.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$22,679.41
<b>Total Instructional Services</b>	<b>\$22,679.41</b>
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$1,895.45
<b>Total Auxiliary Services</b>	<b>\$1,895.45</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$24,574.86</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$425.14
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$425.14</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$25,000.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4210-1

**REVENUES:**

3000-5999: Federal Sources \$321,241.28

**TOTAL REVENUES:**

**\$321,241.28**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$5,233.88

200-299: Employee Benefits \$425.52

400-499: Materials & Supplies \$268,128.63

**Total Instructional Services**

**\$273,788.03**

**2000-2999: Instructional Support Services**

200-299: Employee Benefits \$500.00

300-399: Purchased Services \$37,639.99

400-499: Materials & Supplies \$6,029.08

**Total Instructional Support Services**

**\$44,169.07**

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

300-399: Purchased Services \$606.17

**Total Operations & Maintenance Services**

**\$606.17**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$10.01

400-499: Materials & Supplies \$2,668.00

**Total Other Expenditures**

**\$2,678.01**

**TOTAL EXPENDITURES:**

**\$321,241.28**

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

**\$321,241.28**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**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, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4216-1

**REVENUES:**

3000-5999: Federal Sources	\$5,945.48
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**TOTAL REVENUES:**

**\$5,945.48**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies	\$5,945.48
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**Total Instructional Services**

**\$5,945.48**

**TOTAL EXPENDITURES:**

**\$5,945.48**

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

**\$5,945.48**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4236-1

**REVENUES:**

3000-5999: Federal Sources \$26,898.43

**TOTAL REVENUES:**

**\$26,898.43**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$18,018.50

200-299: Employee Benefits \$3,454.51

400-499: Materials & Supplies \$5,425.42

**Total Instructional Support Services \$26,898.43**

**TOTAL EXPENDITURES:**

**\$26,898.43**

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

**\$26,898.43**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4237-1

**REVENUES:**

3000-5999: Federal Sources \$134,128.07

**TOTAL REVENUES:**

**\$134,128.07**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$62,180.85

**Total Instructional Services**

**\$62,180.85**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$17,903.56

200-299: Employee Benefits \$2,520.16

300-399: Purchased Services \$17,832.76

400-499: Materials & Supplies \$23,682.57

**Total Instructional Support Services**

**\$61,939.05**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$6,686.52

**Total General Administrative Services**

**\$6,686.52**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$2,309.00

400-499: Materials & Supplies \$1,012.65

**Total Other Expenditures**

**\$3,321.65**

**TOTAL EXPENDITURES:**

**\$134,128.07**

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

**\$134,128.07**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**4240-1**

**REVENUES:**

3000-5999: Federal Sources \$3,641,027.93

**TOTAL REVENUES:**

**\$3,641,027.93**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$1,457,341.82

200-299: Employee Benefits \$726,395.96

300-399: Purchased Services \$353,786.15

400-499: Materials & Supplies \$445,377.51

500-599: Capital Outlay \$27,403.25

**Total Instructional Services**

**\$3,010,304.69**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$82,067.67

200-299: Employee Benefits \$14,398.54

300-399: Purchased Services \$50,507.87

400-499: Materials & Supplies \$14,007.37

600-899: Other Objects \$5,332.00

**Total Instructional Support Services**

**\$166,313.45**

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

300-399: Purchased Services \$56,000.00

400-499: Materials & Supplies \$21,118.49

600-899: Other Objects \$24,050.00

**Total Operations & Maintenance Services**

**\$101,168.49**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$30,000.00

200-299: Employee Benefits \$19,410.00

400-499: Materials & Supplies \$45,908.93

500-599: Capital Outlay \$102,870.98

**Total Auxiliary Services**

**\$198,189.91**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$106,435.50

**Total Capital Outlay**

**\$106,435.50**

**TOTAL EXPENDITURES:**

**\$3,582,412.04**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$58,615.89

**TOTAL OTHER FINANCING USES:**

**\$58,615.89**

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

**\$3,641,027.93**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4241-1

**REVENUES:**

3000-5999: Federal Sources \$166,367.98

**TOTAL REVENUES:**

**\$166,367.98**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$81,030.45

200-299: Employee Benefits \$41,289.70

300-399: Purchased Services \$24,800.00

400-499: Materials & Supplies \$16,891.05

**Total Other Expenditures**

**\$164,011.20**

**TOTAL EXPENDITURES:**

**\$164,011.20**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,356.78

**TOTAL OTHER FINANCING USES:**

**\$2,356.78**

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

**\$166,367.98**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4275-0

**REVENUES:**

3000-5999: Federal Sources \$6,549,106.00

**TOTAL REVENUES:**

**\$6,549,106.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$370,671.47

**Total Instructional Services**

**\$370,671.47**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$4,140,291.08

200-299: Employee Benefits \$2,038,143.45

**Total Instructional Support Services**

**\$6,178,434.53**

**TOTAL EXPENDITURES:**

**\$6,549,106.00**

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

**\$6,549,106.00**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4285-0

**REVENUES:**

3000-5999: Federal Sources \$2,197,963.39

**TOTAL REVENUES:**

**\$2,197,963.39**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$638,540.13

200-299: Employee Benefits \$250,632.29

**Total Instructional Services**

**\$889,172.42**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$28,527.18

200-299: Employee Benefits \$13,924.75

**Total Instructional Support Services**

**\$42,451.93**

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

001-199: Personal Services \$1,938.63

200-299: Employee Benefits \$1,862.85

**Total Operations & Maintenance Services**

**\$3,801.48**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$805,725.33

200-299: Employee Benefits \$456,812.23

**Total Auxiliary Services**

**\$1,262,537.56**

**TOTAL EXPENDITURES:**

**\$2,197,963.39**

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

**\$2,197,963.39**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

**REVENUES:**

3000-5999: Federal Sources	\$7,247,806.58
6000-7999: Local Sources	\$3,223,449.15
8000-8999: Other Sources	\$192,903.30

**TOTAL REVENUES:**

**\$10,664,159.03**

**EXPENDITURES:**

<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$120,992.90
400-499: Materials & Supplies	\$75,578.40
<b>Total Operations &amp; Maintenance Services</b>	<b>\$196,571.30</b>

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$3,554,168.76
200-299: Employee Benefits	\$2,375,509.46
300-399: Purchased Services	\$43,803.80
400-499: Materials & Supplies	\$5,434,801.25
500-599: Capital Outlay	\$109,834.53
600-899: Other Objects	\$3,580.05

**Total Auxiliary Services**

**\$11,521,697.85**

**TOTAL EXPENDITURES:**

**\$11,718,269.15**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In	\$2,931,278.23
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**TOTAL OTHER FINANCING SOURCES:**

**\$2,931,278.23**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,038,775.19
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**TOTAL OTHER FINANCING USES:**

**\$1,038,775.19**

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

**\$9,825,766.11**

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

**\$838,392.92**

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

**\$4,406,526.61**

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

**\$5,244,919.53**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

**REVENUES:**

3000-5999: Federal Sources

\$192,686.08

**TOTAL REVENUES:**

**\$192,686.08**

**EXPENDITURES:**

1000-1999: Instructional Services

001-199: Personal Services

\$145,150.48

200-299: Employee Benefits

\$47,535.60

**Total Instructional Services**

**\$192,686.08**

**TOTAL EXPENDITURES:**

**\$192,686.08**

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

**\$192,686.08**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5930-0

**REVENUES:**

3000-5999: Federal Sources	\$137,182.98
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**TOTAL REVENUES:**

**\$137,182.98**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$102,990.83
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200-299: Employee Benefits	\$34,192.15
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Total Instructional Services	\$137,182.98
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**TOTAL EXPENDITURES:**

**\$137,182.98**

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

**\$137,182.98**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

**REVENUES:**

3000-5999: Federal Sources \$66,887.79

**TOTAL REVENUES:**

**\$66,887.79**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$36,605.06

200-299: Employee Benefits \$16,541.27

300-399: Purchased Services \$3,038.00

400-499: Materials & Supplies \$9,709.00

**Total Instructional Services**

**\$65,893.33**

**TOTAL EXPENDITURES:**

**\$65,893.33**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$994.46

**TOTAL OTHER FINANCING USES:**

**\$994.46**

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

**\$66,887.79**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources \$13,452,573.60

**TOTAL REVENUES:**

**\$13,452,573.60**

**EXPENDITURES:**

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

300-399: Purchased Services \$11,571,113.75

400-499: Materials & Supplies \$858,634.55

500-599: Capital Outlay \$6,556.20

600-899: Other Objects \$83,362.40

**Total Operations & Maintenance Services**

**\$12,519,666.90**

**TOTAL EXPENDITURES:**

**\$12,519,666.90**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$229.88

9200-9299: Transfers In \$3,132,854.42

**TOTAL OTHER FINANCING SOURCES:**

**\$3,133,084.30**

**OTHER FINANCING USES:**

920-929: Transfers Out \$11,341.23

**TOTAL OTHER FINANCING USES:**

**\$11,341.23**

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

**\$9,397,923.83**

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

**\$4,054,649.77**

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

**\$575.94**

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

**\$4,055,225.71**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

**REVENUES:**

6000-7999: Local Sources \$9,783,330.01

**TOTAL REVENUES: \$9,783,330.01**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,555,916.53

400-499: Materials & Supplies \$3,342,610.16

500-599: Capital Outlay \$269,339.09

600-899: Other Objects \$134,730.94

**Total Instructional Services \$5,302,596.72**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$613,802.58

400-499: Materials & Supplies \$1,214,393.03

500-599: Capital Outlay \$16,842.00

600-899: Other Objects \$85,403.39

**Total Instructional Support Services \$1,930,441.00**

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

300-399: Purchased Services \$620,523.43

400-499: Materials & Supplies \$296,275.82

500-599: Capital Outlay \$14,778.42

600-899: Other Objects \$67,729.93

**Total Operations & Maintenance Services \$999,307.60**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$428,772.31

**Total Auxiliary Services \$428,772.31**

**6000-6999: General Administrative Services**

600-899: Other Objects \$12,266.29

**Total General Administrative Services \$12,266.29**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$402,229.67

**Total Capital Outlay \$402,229.67**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$1,521,592.53

600-899: Other Objects \$111,968.47

**Total Other Expenditures \$1,633,561.00**

**TOTAL EXPENDITURES: \$10,709,174.59**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$39,403.87

9200-9299: Transfers In \$2,194,589.66

**TOTAL OTHER FINANCING SOURCES: \$2,233,993.53**

**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, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$18,664.19

920-929: Transfers Out \$2,208,911.88

**TOTAL OTHER FINANCING USES:**

**\$2,227,576.07**

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

**\$10,702,757.13**

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

**(\$919,427.12)**

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

**\$8,851,258.69**

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

**\$7,931,831.57**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

**REVENUES:**

8000-8999: Other Sources \$606,771.57

**TOTAL REVENUES:**

**\$606,771.57**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$60,184.19

**Total Instructional Services**

**\$60,184.19**

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

400-499: Materials & Supplies \$1,275.00

500-599: Capital Outlay \$47,713.24

**Total Operations & Maintenance Services**

**\$48,988.24**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$34,722.02

400-499: Materials & Supplies \$37,143.00

**Total General Administrative Services**

**\$71,865.02**

**TOTAL EXPENDITURES:**

**\$181,037.45**

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

**\$181,037.45**

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

**\$425,734.12**

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

**\$471,344.52**

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

**\$897,078.64**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$20,553.63

**TOTAL REVENUES: \$20,553.63**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$8,478,618.99

**TOTAL OTHER FINANCING SOURCES: \$8,478,618.99**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$8,694,683.25

**TOTAL OTHER FINANCING USES: \$8,694,683.25**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$216,064.26**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$195,510.63)**

**BEGINNING FUND BALANCE - OCT. 1: \$4,537,172.51**

**ENDING FUND BALANCE - SEPT. 30: \$4,341,661.88**

**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, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay

\$2,325.00

**Total Auxiliary Services**

**\$2,325.00**

**TOTAL EXPENDITURES:**

**\$2,325.00**

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

**\$2,325.00**

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

**(\$2,325.00)**

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

**\$222,502.62**

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

**\$220,177.62**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources \$1,601,871.16

**TOTAL REVENUES:**

**\$1,601,871.16**

**EXPENDITURES:**

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

600-899: Other Objects \$57,210.49

**Total Operations & Maintenance Services**

**\$57,210.49**

**TOTAL EXPENDITURES:**

**\$57,210.49**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$11,341.23

**TOTAL OTHER FINANCING SOURCES:**

**\$11,341.23**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$800,000.00

**TOTAL OTHER FINANCING USES:**

**\$800,000.00**

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

**\$845,869.26**

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

**\$756,001.90**

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

**\$455,372.05**

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

**\$1,211,373.95**

**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, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

Fund Types	2130-0
Descriptions/Fund Source	
<b>REVENUES:</b>	
1000-2999: State Sources	\$19,842.00
<b>TOTAL REVENUES:</b>	<b>\$19,842.00</b>
<b>EXPENDITURES:</b>	
6000-6999: General Administrative Services	
500-599: Capital Outlay	\$25,559.15
<b>Total General Administrative Services</b>	<b>\$25,559.15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$25,559.15</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$25,559.15</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$5,717.15)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$68,193.67</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$62,476.52</b>

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2201-0

**REVENUES:**

1000-2999: State Sources	\$1,127,443.75
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<b>TOTAL REVENUES:</b>	<b>\$1,127,443.75</b>
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**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,127,443.75
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,127,443.75</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,127,443.75</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
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<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
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<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>
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**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Capital Projects Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2202-0

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2206-0

**REVENUES:**

1000-2999: State Sources \$352,607.81

**TOTAL REVENUES:**

**\$352,607.81**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$280,556.19

500-599: Capital Outlay \$40,641.54

**Total Instructional Services**

**\$321,197.73**

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

500-599: Capital Outlay \$13,000.00

600-899: Other Objects \$7,181.00

**Total Operations & Maintenance Services**

**\$20,181.00**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$11,229.08

**Total Capital Outlay**

**\$11,229.08**

**TOTAL EXPENDITURES:**

**\$352,607.81**

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

**\$352,607.81**

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

**\$0.00**

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

**\$0.00**

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

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2255-0

**REVENUES:**

1000-2999: State Sources \$1,189,632.00

**TOTAL REVENUES:**

**\$1,189,632.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

500-599: Capital Outlay \$308,612.94

**Total Auxiliary Services**

**\$308,612.94**

**TOTAL EXPENDITURES:**

**\$308,612.94**

**OTHER FINANCING USES:**

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

**TOTAL OTHER FINANCING USES:**

**\$629,668.32**

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

**\$938,281.26**

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

**\$251,350.74**

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

**\$0.00**

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

**\$251,350.74**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**OTHER FINANCING USES:**

920-929: Transfers Out

\$1,375,000.00

**TOTAL OTHER FINANCING USES:**

**\$1,375,000.00**

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

**\$1,375,000.00**

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

**(\$1,375,000.00)**

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

**\$1,800,000.00**

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

**\$425,000.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources	\$102.64
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<b>TOTAL REVENUES:</b>	<b>\$102.64</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$102.64
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BEGINNING FUND BALANCE - OCT. 1:	\$669.18
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ENDING FUND BALANCE - SEPT. 30:	\$771.82
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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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

**REVENUES:**

1000-2999: State Sources \$2,491,126.40

**TOTAL REVENUES: \$2,491,126.40**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,491,126.40

**TOTAL OTHER FINANCING USES: \$2,491,126.40**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,491,126.40**

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

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

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

**REVENUES:**

6000-7999: Local Sources \$576,007.17

**TOTAL REVENUES:**

**\$576,007.17**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$2,115.98

**Total Instructional Services**

**\$2,115.98**

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

300-399: Purchased Services \$14,486.10

400-499: Materials & Supplies \$4,731.71

600-899: Other Objects \$2,620.00

**Total Operations & Maintenance Services**

**\$21,837.81**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$715,416.83

**Total Capital Outlay**

**\$715,416.83**

**TOTAL EXPENDITURES:**

**\$739,370.62**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$2,582,750.00

**TOTAL OTHER FINANCING SOURCES:**

**\$2,582,750.00**

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

**(\$1,843,379.38)**

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

**OTHER FUND USES:**

**\$2,419,386.55**

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

**(\$127,491.16)**

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

**\$2,291,895.39**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies

\$1,626,901.53

**Total Instructional Services**

**\$1,626,901.53**

**7000-7999: Capital Outlay**

500-599: Capital Outlay

\$761,147.40

**Total Capital Outlay**

**\$761,147.40**

**TOTAL EXPENDITURES:**

**\$2,388,048.93**

**OTHER FINANCING SOURCES:**

**9000-9999: Other Financing Sources**

\$4,101,000.00

**TOTAL OTHER FINANCING SOURCES:**

**\$4,101,000.00**

**OTHER FINANCING USES:**

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

\$15,345.12

**TOTAL OTHER FINANCING USES:**

**\$15,345.12**

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

**(\$1,697,605.95)**

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

**\$1,697,605.95**

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

**\$0.00**

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

**\$1,697,605.95**

**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, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9116-0

**REVENUES:**

1000-2999: State Sources \$31,201.44

**TOTAL REVENUES:**

**\$31,201.44**

**EXPENDITURES:**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$361,457.23

**Total Capital Outlay**

**\$361,457.23**

**TOTAL EXPENDITURES:**

**\$361,457.23**

**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:**

**\$392,658.67**

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

**(\$361,457.23)**

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

**\$1,384,983.92**

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

**\$1,023,526.69**

**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, 2011**

*002 - Baldwin County Board of Education*

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

6940-0

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2011**

002 - Baldwin County Board of Education

Exhibit C-II-32

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**REVENUES:**

6000-7999: Local Sources \$2,736,988.31

**TOTAL REVENUES:**

**\$2,736,988.31**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$252,023.03

400-499: Materials & Supplies \$522,038.95

600-899: Other Objects \$37,123.60

**Total Instructional Services**

**\$811,185.58**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$149,643.03

400-499: Materials & Supplies \$656,740.73

600-899: Other Objects \$42,432.16

**Total Instructional Support Services**

**\$848,815.92**

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

300-399: Purchased Services \$82,772.95

400-499: Materials & Supplies \$22,575.49

**Total Operations & Maintenance Services**

**\$105,348.44**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$140,929.59

**Total Auxiliary Services**

**\$140,929.59**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$388,032.03

600-899: Other Objects \$226,205.93

**Total Other Expenditures**

**\$614,237.96**

**TOTAL EXPENDITURES:**

**\$2,520,517.49**

**OTHER FINANCING SOURCES:**

9000-9999: Other Financing Sources \$1,484.85

9200-9299: Transfers In \$85,619.65

**TOTAL OTHER FINANCING SOURCES:**

**\$87,104.50**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$15,836.46

920-929: Transfers Out \$362,616.69

**TOTAL OTHER FINANCING USES:**

**\$378,453.15**

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

**\$2,811,866.14**

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

**(\$74,877.83)**

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

**\$1,510,896.63**

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

**\$1,436,018.80**

**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, 2011**

*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:	\$431,369,766.20
ENDING FUND BALANCE - SEPT. 30:	\$431,369,766.20

**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, 2011**

*002 - Baldwin County Board of Education*

**Exhibit C-II-88**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

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

**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, 2011**

*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