

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$114,358,659.00

6000-7999: Local Sources \$36,890,870.00

TOTAL REVENUES: \$151,249,529.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$82,193,147.15

200-299: Employee Benefits \$30,491,481.05

300-399: Purchased Services \$1,190.00

400-499: Materials & Supplies \$957,860.09

Total Instructional Services \$113,643,678.29

2000-2999: Instructional Support Services

001-199: Personal Services \$17,335,556.81

200-299: Employee Benefits \$6,073,697.26

Total Instructional Support Services \$23,409,254.07

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$5,525,819.57

200-299: Employee Benefits \$2,537,463.33

Total Operations & Maintenance Services \$8,063,282.90

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$590,999.75

Total Auxiliary Services \$590,999.75

6000-6999: General Administrative Services

001-199: Personal Services \$2,258,846.30

200-299: Employee Benefits \$756,764.34

Total General Administrative Services \$3,015,610.64

9000-9899: Other Expenditures

001-199: Personal Services \$795,099.46

200-299: Employee Benefits \$294,522.87

Total Other Expenditures \$1,089,622.33

TOTAL EXPENDITURES:

\$149,812,447.98

OTHER FINANCING USES:

920-929: Transfers Out \$1,437,081.02

TOTAL OTHER FINANCING USES:

\$1,437,081.02

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

\$151,249,529.00

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources \$904,205.00

TOTAL REVENUES:

\$904,205.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$663,538.78

200-299: Employee Benefits \$240,666.22

Total Instructional Support Services \$904,205.00

TOTAL EXPENDITURES:

\$904,205.00

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

\$904,205.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources \$27,146.00

TOTAL REVENUES:

\$27,146.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services \$20,504.13

200-299: Employee Benefits \$5,922.86

300-399: Purchased Services \$719.01

Total General Administrative Services \$27,146.00

TOTAL EXPENDITURES:

\$27,146.00

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

\$27,146.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2014

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources \$169,032.00

TOTAL REVENUES:

\$169,032.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$151,559.90

Total Instructional Services

\$151,559.90

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$17,472.10

Total Operations & Maintenance Services

\$17,472.10

TOTAL EXPENDITURES:

\$169,032.00

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

\$169,032.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

1000-2999: State Sources \$1,381,381.00

TOTAL REVENUES:

\$1,381,381.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$1,019,965.56

200-299: Employee Benefits \$361,415.44

Total Instructional Support Services \$1,381,381.00

TOTAL EXPENDITURES:

\$1,381,381.00

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

\$1,381,381.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1241-0

REVENUES:

1000-2999: State Sources \$20,000.00

TOTAL REVENUES:

\$20,000.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$9,203.00

400-499: Materials & Supplies \$10,303.60

Total Instructional Services

\$19,506.60

2000-2999: Instructional Support Services

300-399: Purchased Services \$493.40

Total Instructional Support Services

\$493.40

TOTAL EXPENDITURES:

\$20,000.00

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

\$20,000.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1250-0

REVENUES:

1000-2999: State Sources \$99,623.00

TOTAL REVENUES:

\$99,623.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$50,757.25

200-299: Employee Benefits \$18,354.97

300-399: Purchased Services \$4,858.33

400-499: Materials & Supplies \$15,019.10

Total Instructional Services

\$88,989.65

2000-2999: Instructional Support Services

300-399: Purchased Services \$7,808.94

400-499: Materials & Supplies \$1,724.41

600-899: Other Objects \$1,100.00

Total Instructional Support Services

\$10,633.35

TOTAL EXPENDITURES:

\$99,623.00

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

\$99,623.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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For Fiscal Year Ended September 30, 2014

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1252-0
REVENUES:	
1000-2999: State Sources	\$62,528.00
TOTAL REVENUES:	\$62,528.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$31,743.31
200-299: Employee Benefits	\$19,838.03
300-399: Purchased Services	\$9,121.65
400-499: Materials & Supplies	\$229.23
Total Instructional Services	\$60,932.22
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$950.38
400-499: Materials & Supplies	\$500.00
Total Instructional Support Services	\$1,450.38
4000-4999: Auxiliary Services	
001-199: Personal Services	\$135.00
200-299: Employee Benefits	\$10.40
Total Auxiliary Services	\$145.40
TOTAL EXPENDITURES:	\$62,528.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$62,528.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types

Descriptions/Fund Source

1275-0

REVENUES:

1000-2999: State Sources \$43,369.00

TOTAL REVENUES:

\$43,369.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$27,715.37

Total Instructional Services

\$27,715.37

2000-2999: Instructional Support Services

200-299: Employee Benefits \$4,200.00

300-399: Purchased Services \$4,208.00

400-499: Materials & Supplies \$7,245.63

Total Instructional Support Services

\$15,653.63

TOTAL EXPENDITURES:

\$43,369.00

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

\$43,369.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types	
Descriptions/Fund Source	1277-0
REVENUES:	
1000-2999: State Sources	\$55,000.00
TOTAL REVENUES:	\$55,000.00
EXPENDITURES:	
9000-9899: Other Expenditures	
300-399: Purchased Services	\$55,000.00
Total Other Expenditures	\$55,000.00
TOTAL EXPENDITURES:	\$55,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$55,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types

Descriptions/Fund Source

1283-0

REVENUES:

1000-2999: State Sources \$20,000.00

TOTAL REVENUES: \$20,000.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$7,280.00

Total Instructional Services \$7,280.00

2000-2999: Instructional Support Services

300-399: Purchased Services \$10,870.00

600-899: Other Objects \$1,850.00

Total Instructional Support Services \$12,720.00

TOTAL EXPENDITURES: \$20,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$20,000.00

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Fund Types

Descriptions/Fund Source

1285-0

REVENUES:

1000-2999: State Sources \$100,858.96

TOTAL REVENUES:

\$100,858.96

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$39,607.86

Total Instructional Services

\$39,607.86

2000-2999: Instructional Support Services

001-199: Personal Services \$13,154.94

200-299: Employee Benefits \$2,451.16

400-499: Materials & Supplies \$35,595.00

600-899: Other Objects \$10,050.00

Total Instructional Support Services

\$61,251.10

TOTAL EXPENDITURES:

\$100,858.96

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

\$100,858.96

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$8,402,231.00

TOTAL REVENUES:

\$8,402,231.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$4,224,458.39

200-299: Employee Benefits \$2,312,504.35

300-399: Purchased Services \$357,702.83

400-499: Materials & Supplies \$1,506,615.43

600-899: Other Objects \$950.00

Total Auxiliary Services

\$8,402,231.00

TOTAL EXPENDITURES:

\$8,402,231.00

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

\$8,402,231.00

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources \$555,647.00

TOTAL REVENUES:

\$555,647.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$162,936.21

200-299: Employee Benefits \$26,849.50

400-499: Materials & Supplies \$77,237.68

Total Instructional Services

\$267,023.39

2000-2999: Instructional Support Services

001-199: Personal Services \$187,247.15

200-299: Employee Benefits \$70,361.63

300-399: Purchased Services \$21,150.50

400-499: Materials & Supplies \$6,356.33

600-899: Other Objects \$3,508.00

Total Instructional Support Services

\$288,623.61

TOTAL EXPENDITURES:

\$555,647.00

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

\$555,647.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2014

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources	\$66,872.00
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TOTAL REVENUES:

\$66,872.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$49,159.00
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200-299: Employee Benefits	\$17,713.00
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Total Other Expenditures	\$66,872.00
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TOTAL EXPENDITURES:

\$66,872.00

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

\$66,872.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Governmental - General Fund Type
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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 \$11,503.07

200-299: Employee Benefits \$3,496.93

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

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Fund Types

Descriptions/Fund Source

1715-0

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

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources \$760,998.45

TOTAL REVENUES:

\$760,998.45

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services \$545,633.87

200-299: Employee Benefits \$215,364.58

Total Other Expenditures

\$760,998.45

TOTAL EXPENDITURES:

\$760,998.45

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

\$760,998.45

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1810-0

REVENUES:

1000-2999: State Sources \$586,129.73

TOTAL REVENUES:

\$586,129.73

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$2,530.00

400-499: Materials & Supplies \$483,599.63

Total Instructional Services \$486,129.63

TOTAL EXPENDITURES:

\$486,129.63

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

\$486,129.63

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

\$100,000.10

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$100,000.10

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Fund Types

Descriptions/Fund Source

1815-0

REVENUES:

1000-2999: State Sources \$23,755.24

TOTAL REVENUES:

\$23,755.24

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$9,802.36

400-499: Materials & Supplies \$10,702.88

600-899: Other Objects \$3,250.00

Total Instructional Support Services \$23,755.24

TOTAL EXPENDITURES:

\$23,755.24

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

\$23,755.24

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

2230-0

REVENUES:

1000-2999: State Sources \$35,520.00

TOTAL REVENUES:

\$35,520.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$35,520.00

Total Instructional Services

\$35,520.00

TOTAL EXPENDITURES:

\$35,520.00

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

\$35,520.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources \$429,460.76

TOTAL REVENUES:

\$429,460.76

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$279,231.83

200-299: Employee Benefits \$77,055.43

Total Instructional Services

\$356,287.26

2000-2999: Instructional Support Services

001-199: Personal Services \$80,000.00

200-299: Employee Benefits \$15,536.00

Total Instructional Support Services

\$95,536.00

TOTAL EXPENDITURES:

\$451,823.26

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$22,362.50

TOTAL OTHER FINANCING SOURCES:

\$22,362.50

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

\$429,460.76

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$54,992.32
6000-7999: Local Sources	\$41,342,003.39
8000-8999: Other Sources	\$695,166.94

TOTAL REVENUES:

\$42,092,162.65

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$257,613.70
200-299: Employee Benefits	\$73,672.00
300-399: Purchased Services	\$719,324.01
400-499: Materials & Supplies	\$5,029,982.95

Total Instructional Services

\$6,080,592.66

2000-2999: Instructional Support Services

001-199: Personal Services	\$920,114.61
200-299: Employee Benefits	\$174,871.51
300-399: Purchased Services	\$354,074.82
400-499: Materials & Supplies	\$106,989.17
600-899: Other Objects	\$9,554.00

Total Instructional Support Services

\$1,565,604.11

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$57,773.51
200-299: Employee Benefits	\$26,235.00
300-399: Purchased Services	\$1,912,298.47
400-499: Materials & Supplies	\$2,777.36

Total Operations & Maintenance Services

\$1,999,084.34

4000-4999: Auxiliary Services

001-199: Personal Services	\$142,251.50
200-299: Employee Benefits	\$22,435.79
300-399: Purchased Services	\$54,285.98
400-499: Materials & Supplies	\$8,308.97

Total Auxiliary Services

\$227,282.24

6000-6999: General Administrative Services

001-199: Personal Services	\$40,741.06
200-299: Employee Benefits	\$24,484.12
300-399: Purchased Services	\$2,389,521.88
400-499: Materials & Supplies	\$552,442.43
500-599: Capital Outlay	\$111,972.00
600-899: Other Objects	\$22,957.94

Total General Administrative Services

\$3,142,119.43

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

8000-8999: Debt Service	
300-399: Purchased Services	\$1,813,779.09
Total Debt Service	\$1,813,779.09
9000-9899: Other Expenditures	
600-899: Other Objects	\$28,618.96
Total Other Expenditures	\$28,618.96
TOTAL EXPENDITURES:	\$14,857,080.83
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$1,603,599.58
9200-9299: Transfers In	\$9,770,494.71
TOTAL OTHER FINANCING SOURCES:	\$11,374,094.29
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$5,948,485.91
920-929: Transfers Out	\$29,135,637.85
TOTAL OTHER FINANCING USES:	\$35,084,123.76
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$38,567,110.30
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,525,052.35
BEGINNING FUND BALANCE - OCT. 1:	\$2,661,275.47
ENDING FUND BALANCE - SEPT. 30:	\$6,186,327.82

**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, 2014**

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources \$33,209,362.29

TOTAL REVENUES:

\$33,209,362.29

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$6,265,420.58

200-299: Employee Benefits \$2,227,687.45

Total Instructional Services

\$8,493,108.03

2000-2999: Instructional Support Services

001-199: Personal Services \$6,439,652.75

200-299: Employee Benefits \$2,486,990.92

Total Instructional Support Services

\$8,926,643.67

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$1,474,887.37

200-299: Employee Benefits \$829,195.96

Total Operations & Maintenance Services

\$2,304,083.33

4000-4999: Auxiliary Services

001-199: Personal Services \$1,243,089.45

200-299: Employee Benefits \$589,185.56

Total Auxiliary Services

\$1,832,275.01

6000-6999: General Administrative Services

001-199: Personal Services \$2,176,621.00

200-299: Employee Benefits \$747,750.40

Total General Administrative Services

\$2,924,371.40

9000-9899: Other Expenditures

001-199: Personal Services \$10,127.68

200-299: Employee Benefits \$3,295.96

Total Other Expenditures

\$13,423.64

TOTAL EXPENDITURES:

\$24,493,905.08

OTHER FINANCING USES:

920-929: Transfers Out \$9,000,000.00

TOTAL OTHER FINANCING USES:

\$9,000,000.00

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

\$33,493,905.08

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

(\$284,542.79)

BEGINNING FUND BALANCE - OCT. 1:

\$27,963,431.43

ENDING FUND BALANCE - SEPT. 30:

\$27,678,888.64

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources	\$323,220.00
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TOTAL REVENUES:

\$323,220.00

OTHER FINANCING USES:

920-929: Transfers Out	\$323,220.00
------------------------	--------------

TOTAL OTHER FINANCING USES:

\$323,220.00

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

\$323,220.00

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

REVENUES:

6000-7999: Local Sources \$20,273.86

TOTAL REVENUES:

\$20,273.86

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$20,273.86

Total Instructional Services

\$20,273.86

TOTAL EXPENDITURES:

\$20,273.86

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

\$20,273.86

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
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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6922-0

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$41,982.00

TOTAL OTHER FINANCING SOURCES:

\$41,982.00

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

(\$41,982.00)

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

\$41,982.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$41,982.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6930-0
REVENUES:	
6000-7999: Local Sources	\$1,793.00
TOTAL REVENUES:	\$1,793.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$321,212.03
400-499: Materials & Supplies	\$550,774.04
Total Instructional Services	\$871,986.07
TOTAL EXPENDITURES:	\$871,986.07
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$1,172,663.88
TOTAL OTHER FINANCING SOURCES:	\$1,172,663.88
OTHER FINANCING USES:	
920-929: Transfers Out	\$271,844.45
TOTAL OTHER FINANCING USES:	\$271,844.45
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$28,833.36)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$30,626.36
BEGINNING FUND BALANCE - OCT. 1:	\$448.00
ENDING FUND BALANCE - SEPT. 30:	\$31,074.36

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6991-0

REVENUES:

6000-7999: Local Sources \$1,264,283.96

TOTAL REVENUES:

\$1,264,283.96

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$12,104.00

200-299: Employee Benefits \$931.99

400-499: Materials & Supplies \$814.50

Total Instructional Services

\$13,850.49

2000-2999: Instructional Support Services

001-199: Personal Services \$3,950.00

200-299: Employee Benefits \$421.13

Total Instructional Support Services

\$4,371.13

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$8,988.54

Total Operations & Maintenance Services

\$8,988.54

6000-6999: General Administrative Services

300-399: Purchased Services \$9,400.00

Total General Administrative Services

\$9,400.00

9000-9899: Other Expenditures

001-199: Personal Services \$267,036.11

200-299: Employee Benefits \$58,893.46

300-399: Purchased Services \$594,461.14

400-499: Materials & Supplies \$110,228.74

600-899: Other Objects \$6,898.08

Total Other Expenditures

\$1,037,517.53

TOTAL EXPENDITURES:

\$1,074,127.69

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$133.46

TOTAL OTHER FINANCING SOURCES:

\$133.46

OTHER FINANCING USES:

920-929: Transfers Out \$200,000.00

TOTAL OTHER FINANCING USES:

\$200,000.00

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

\$1,273,994.23

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

(\$9,710.27)

BEGINNING FUND BALANCE - OCT. 1:

\$1,298,356.98

ENDING FUND BALANCE - SEPT. 30:

\$1,288,646.71

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$233,110.16
--------------------------	--------------

TOTAL REVENUES:

\$233,110.16

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

\$0.00

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

\$233,110.16

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$233,110.16

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8996-0

REVENUES:

8000-8999: Other Sources	\$32,344.42
--------------------------	-------------

TOTAL REVENUES:

\$32,344.42

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

\$0.00

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

\$32,344.42

BEGINNING FUND BALANCE - OCT. 1:

(\$247.20)

ENDING FUND BALANCE - SEPT. 30:

\$32,097.22

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources \$5,599.25

TOTAL REVENUES:

\$5,599.25

EXPENDITURES:

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$25,006.15

Total Auxiliary Services

\$25,006.15

TOTAL EXPENDITURES:

\$25,006.15

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$59,432.18

TOTAL OTHER FINANCING SOURCES:

\$59,432.18

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

(\$34,426.03)

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

\$40,025.28

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$40,025.28

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

2227-0

REVENUES:

1000-2999: State Sources \$92,616.73

TOTAL REVENUES:

\$92,616.73

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$87,616.73

500-599: Capital Outlay \$5,000.00

Total Instructional Services

\$92,616.73

TOTAL EXPENDITURES:

\$92,616.73

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

\$92,616.73

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

2228-0

REVENUES:

1000-2999: State Sources \$41,140.28

TOTAL REVENUES:

\$41,140.28

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$13,660.28

500-599: Capital Outlay \$27,480.00

Total Instructional Services

\$41,140.28

TOTAL EXPENDITURES:

\$41,140.28

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

\$41,140.28

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources \$7,154,966.02

TOTAL REVENUES:

\$7,154,966.02

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$3,014,200.06

200-299: Employee Benefits \$1,333,844.03

300-399: Purchased Services \$341,894.95

400-499: Materials & Supplies \$392,697.93

Total Instructional Services

\$5,082,636.97

2000-2999: Instructional Support Services

001-199: Personal Services \$609,308.17

200-299: Employee Benefits \$205,059.05

300-399: Purchased Services \$40,577.92

400-499: Materials & Supplies \$60,098.55

600-899: Other Objects \$21,602.00

Total Instructional Support Services

\$936,645.69

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$3,515.72

600-899: Other Objects \$23,636.00

Total Operations & Maintenance Services

\$27,151.72

4000-4999: Auxiliary Services

001-199: Personal Services \$8,830.00

200-299: Employee Benefits \$1,668.21

500-599: Capital Outlay \$390,052.88

Total Auxiliary Services

\$400,551.09

6000-6999: General Administrative Services

001-199: Personal Services \$189,040.60

200-299: Employee Benefits \$60,270.61

Total General Administrative Services

\$249,311.21

9000-9899: Other Expenditures

001-199: Personal Services \$240,638.12

200-299: Employee Benefits \$85,876.95

Total Other Expenditures

\$326,515.07

TOTAL EXPENDITURES:

\$7,022,811.75

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

OTHER FINANCING USES:

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

\$132,154.27

TOTAL OTHER FINANCING USES:

\$132,154.27

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

\$7,154,966.02

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

Exhibit C-II-12

Fund Types Descriptions/Fund Source	3220-0
REVENUES:	
3000-5999: Federal Sources	\$130,637.00
TOTAL REVENUES:	\$130,637.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$90,953.93
200-299: Employee Benefits	\$37,122.07
Total Other Expenditures	\$128,076.00
TOTAL EXPENDITURES:	\$128,076.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,561.00
TOTAL OTHER FINANCING USES:	\$2,561.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$130,637.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3280-0

REVENUES:

3000-5999: Federal Sources \$239,891.98

TOTAL REVENUES:

\$239,891.98

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$118,568.07

200-299: Employee Benefits \$39,279.81

300-399: Purchased Services \$25,779.93

400-499: Materials & Supplies \$46,087.56

600-899: Other Objects \$950.00

Total Instructional Support Services \$230,665.37

TOTAL EXPENDITURES:

\$230,665.37

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$9,226.61

TOTAL OTHER FINANCING USES:

\$9,226.61

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

\$239,891.98

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
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources \$321,502.00

TOTAL REVENUES:

\$321,502.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$22,032.20

200-299: Employee Benefits \$1,697.68

300-399: Purchased Services \$77,684.96

400-499: Materials & Supplies \$110,026.75

600-899: Other Objects \$420.00

Total Instructional Services

\$211,861.59

2000-2999: Instructional Support Services

001-199: Personal Services \$1,000.00

200-299: Employee Benefits \$675.08

300-399: Purchased Services \$64,370.23

600-899: Other Objects \$20,218.00

Total Instructional Support Services

\$86,263.31

4000-4999: Auxiliary Services

001-199: Personal Services \$955.36

200-299: Employee Benefits \$111.39

300-399: Purchased Services \$8,833.24

Total Auxiliary Services

\$9,899.99

6000-6999: General Administrative Services

300-399: Purchased Services \$11,673.50

400-499: Materials & Supplies \$278.61

600-899: Other Objects \$1,525.00

Total General Administrative Services

\$13,477.11

TOTAL EXPENDITURES:

\$321,502.00

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

\$321,502.00

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	\$931.60
TOTAL REVENUES:	\$931.60
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$931.60
Total Instructional Services	\$931.60
TOTAL EXPENDITURES:	\$931.60
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$931.60
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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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, 2014

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3831-0

REVENUES:

3000-5999: Federal Sources \$61,799.38

TOTAL REVENUES:

\$61,799.38

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$48,115.50

200-299: Employee Benefits \$3,709.73

300-399: Purchased Services \$6,925.85

400-499: Materials & Supplies \$3,048.30

Total Instructional Support Services

\$61,799.38

TOTAL EXPENDITURES:

\$61,799.38

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

\$61,799.38

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, 2014**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$4,996,631.04

TOTAL REVENUES:

\$4,996,631.04

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,251,646.44

200-299: Employee Benefits \$384,942.20

300-399: Purchased Services \$158,350.68

400-499: Materials & Supplies \$437,756.13

600-899: Other Objects \$7,159.00

Total Instructional Services

\$2,239,854.45

2000-2999: Instructional Support Services

001-199: Personal Services \$223,450.65

200-299: Employee Benefits \$28,444.82

300-399: Purchased Services \$175,451.89

400-499: Materials & Supplies \$136,928.70

600-899: Other Objects \$29,166.30

Total Instructional Support Services

\$593,442.36

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$82,538.68

Total Operations & Maintenance Services

\$82,538.68

4000-4999: Auxiliary Services

001-199: Personal Services \$11,120.00

200-299: Employee Benefits \$2,022.00

300-399: Purchased Services \$5,626.70

Total Auxiliary Services

\$18,768.70

6000-6999: General Administrative Services

001-199: Personal Services \$179,185.35

200-299: Employee Benefits \$59,508.99

300-399: Purchased Services \$30,242.24

400-499: Materials & Supplies \$5,992.89

600-899: Other Objects \$800.00

Total General Administrative Services

\$275,729.47

9000-9899: Other Expenditures

001-199: Personal Services \$1,159,576.94

200-299: Employee Benefits \$473,074.39

300-399: Purchased Services \$27,462.87

400-499: Materials & Supplies \$22,270.10

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

600-899: Other Objects	\$5,940.00
Total Other Expenditures	\$1,688,324.30
TOTAL EXPENDITURES:	\$4,898,657.96
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$97,973.08
TOTAL OTHER FINANCING USES:	\$97,973.08
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,996,631.04
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$562,609.95

TOTAL REVENUES:

\$562,609.95

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$516,451.50

Total Instructional Services

\$516,451.50

9000-9899: Other Expenditures

300-399: Purchased Services \$30,000.00

400-499: Materials & Supplies \$5,126.88

Total Other Expenditures

\$35,126.88

TOTAL EXPENDITURES:

\$551,578.38

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$11,031.57

TOTAL OTHER FINANCING USES:

\$11,031.57

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

\$562,609.95

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4116-0

REVENUES:

3000-5999: Federal Sources \$102,206.13

TOTAL REVENUES:

\$102,206.13

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$16,030.00

200-299: Employee Benefits \$2,335.38

300-399: Purchased Services \$15,580.00

400-499: Materials & Supplies \$6,215.91

Total Instructional Services

\$40,161.29

2000-2999: Instructional Support Services

001-199: Personal Services \$46,312.62

200-299: Employee Benefits \$15,732.22

Total Instructional Support Services

\$62,044.84

TOTAL EXPENDITURES:

\$102,206.13

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

\$102,206.13

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
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Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources \$921,748.34

TOTAL REVENUES:

\$921,748.34

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$400,006.19

200-299: Employee Benefits \$154,618.95

Total Instructional Services

\$554,625.14

2000-2999: Instructional Support Services

001-199: Personal Services \$111,786.91

200-299: Employee Benefits \$16,888.52

300-399: Purchased Services \$191,808.59

400-499: Materials & Supplies \$677.98

600-899: Other Objects \$10,637.00

Total Instructional Support Services

\$331,799.00

9000-9899: Other Expenditures

300-399: Purchased Services \$10,543.72

400-499: Materials & Supplies \$103.98

600-899: Other Objects \$6,603.00

Total Other Expenditures

\$17,250.70

TOTAL EXPENDITURES:

\$903,674.84

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$18,073.50

TOTAL OTHER FINANCING USES:

\$18,073.50

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

\$921,748.34

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4150-0

REVENUES:

3000-5999: Federal Sources \$108,565.12

TOTAL REVENUES:

\$108,565.12

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$53,333.04

200-299: Employee Benefits \$28,045.57

Total Instructional Services

\$81,378.61

2000-2999: Instructional Support Services

001-199: Personal Services \$5,286.25

200-299: Employee Benefits \$407.54

300-399: Purchased Services \$6,425.00

400-499: Materials & Supplies \$12,938.99

Total Instructional Support Services

\$25,057.78

TOTAL EXPENDITURES:

\$106,436.39

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$2,128.73

TOTAL OTHER FINANCING USES:

\$2,128.73

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

\$108,565.12

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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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

REVENUES:

3000-5999: Federal Sources \$1,395,236.88

TOTAL REVENUES:

\$1,395,236.88

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$15,272.12

600-899: Other Objects \$5,290.00

Total Instructional Support Services

\$20,562.12

4000-4999: Auxiliary Services

001-199: Personal Services \$5,863.00

200-299: Employee Benefits \$849.68

300-399: Purchased Services \$18,680.38

Total Auxiliary Services

\$25,393.06

9000-9899: Other Expenditures

001-199: Personal Services \$160,737.66

200-299: Employee Benefits \$27,552.26

300-399: Purchased Services \$994,380.21

400-499: Materials & Supplies \$127,523.47

500-599: Capital Outlay \$13,445.00

Total Other Expenditures

\$1,323,638.60

TOTAL EXPENDITURES:

\$1,369,593.78

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$25,643.10

TOTAL OTHER FINANCING USES:

\$25,643.10

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

\$1,395,236.88

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4195-0

REVENUES:

3000-5999: Federal Sources \$25,000.00

TOTAL REVENUES: \$25,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$11,622.40

600-899: Other Objects \$3,500.00

Total Instructional Services \$15,122.40

2000-2999: Instructional Support Services

001-199: Personal Services \$7,023.11

200-299: Employee Benefits \$2,364.29

Total Instructional Support Services \$9,387.40

TOTAL EXPENDITURES: \$24,509.80

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$490.20

TOTAL OTHER FINANCING USES: \$490.20

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$25,000.00

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

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

STATE OF ALABAMA
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002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources	\$8,428,275.08
6000-7999: Local Sources	\$3,511,720.16
8000-8999: Other Sources	\$405,493.17

TOTAL REVENUES:

\$12,345,488.41

EXPENDITURES:

3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$258,531.94
400-499: Materials & Supplies	\$116,281.17
500-599: Capital Outlay	\$18,024.00
Total Operations & Maintenance Services	\$392,837.11

4000-4999: Auxiliary Services

001-199: Personal Services	\$4,149,512.39
200-299: Employee Benefits	\$2,584,427.98
300-399: Purchased Services	\$45,505.92
400-499: Materials & Supplies	\$6,700,969.09
500-599: Capital Outlay	\$265,470.26
600-899: Other Objects	\$3,057.48

Total Auxiliary Services

\$13,748,943.12

9000-9899: Other Expenditures

001-199: Personal Services	\$22,353.40
200-299: Employee Benefits	\$4,128.19
400-499: Materials & Supplies	\$17,588.07

Total Other Expenditures

\$44,069.66

TOTAL EXPENDITURES:

\$14,185,849.89

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$3,384,756.62
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TOTAL OTHER FINANCING SOURCES:

\$3,384,756.62

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$1,095,401.29
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TOTAL OTHER FINANCING USES:

\$1,095,401.29

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

\$11,896,494.56

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

\$448,993.85

BEGINNING FUND BALANCE - OCT. 1:

\$4,383,441.40

ENDING FUND BALANCE - SEPT. 30:

\$4,832,435.25

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5920-0

REVENUES:

3000-5999: Federal Sources

\$163,943.05

TOTAL REVENUES:

\$163,943.05

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$121,845.74

200-299: Employee Benefits

\$42,097.31

Total Instructional Services

\$163,943.05

TOTAL EXPENDITURES:

\$163,943.05

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

\$163,943.05

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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002 - Baldwin County Board of Education

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Fund Types

Descriptions/Fund Source

5930-0

REVENUES:

3000-5999: Federal Sources

\$137,599.15

TOTAL REVENUES:

\$137,599.15

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$99,087.70

200-299: Employee Benefits

\$38,511.45

Total Instructional Services

\$137,599.15

TOTAL EXPENDITURES:

\$137,599.15

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

\$137,599.15

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

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
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Exhibit C-II-12

Fund Types Descriptions/Fund Source	5991-0
REVENUES:	
3000-5999: Federal Sources	\$61,399.00
TOTAL REVENUES:	\$61,399.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$39,648.41
200-299: Employee Benefits	\$16,237.72
300-399: Purchased Services	\$2,631.87
400-499: Materials & Supplies	\$1,711.00
Total Instructional Services	\$60,229.00
TOTAL EXPENDITURES:	\$60,229.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,170.00
TOTAL OTHER FINANCING USES:	\$1,170.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$61,399.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources	\$15,945,543.53
8000-8999: Other Sources	\$5,100.00

TOTAL REVENUES:

\$15,950,643.53

EXPENDITURES:

3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$11,727,692.24
400-499: Materials & Supplies	\$1,878,263.04
500-599: Capital Outlay	\$281,386.10
600-899: Other Objects	\$181,220.33

Total Operations & Maintenance Services	\$14,068,561.71
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4000-4999: Auxiliary Services

400-499: Materials & Supplies	\$256,872.02
500-599: Capital Outlay	\$771,992.00

Total Auxiliary Services	\$1,028,864.02
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7000-7999: Capital Outlay

500-599: Capital Outlay	\$544,947.25
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Total Capital Outlay	\$544,947.25
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TOTAL EXPENDITURES:

\$15,642,372.98

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$12,784.31
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9200-9299: Transfers In	\$4,000,000.00
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TOTAL OTHER FINANCING SOURCES:

\$4,012,784.31

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

\$11,629,588.67

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

\$4,321,054.86

BEGINNING FUND BALANCE - OCT. 1:

\$8,298,033.53

ENDING FUND BALANCE - SEPT. 30:

\$12,619,088.39

**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, 2014**

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$11,772,141.77

TOTAL REVENUES:

\$11,772,141.77

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$1,518,238.73

400-499: Materials & Supplies \$3,717,095.99

500-599: Capital Outlay \$192,599.10

600-899: Other Objects \$173,341.34

Total Instructional Services

\$5,601,275.16

2000-2999: Instructional Support Services

300-399: Purchased Services \$640,324.16

400-499: Materials & Supplies \$1,147,567.03

500-599: Capital Outlay \$18,261.00

600-899: Other Objects \$111,594.70

Total Instructional Support Services

\$1,917,746.89

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$666,310.79

400-499: Materials & Supplies \$338,180.44

500-599: Capital Outlay \$68,049.00

600-899: Other Objects \$129,092.65

Total Operations & Maintenance Services

\$1,201,632.88

4000-4999: Auxiliary Services

300-399: Purchased Services \$485,600.85

Total Auxiliary Services

\$485,600.85

7000-7999: Capital Outlay

500-599: Capital Outlay \$133,800.00

Total Capital Outlay

\$133,800.00

9000-9899: Other Expenditures

400-499: Materials & Supplies \$1,383,942.31

600-899: Other Objects \$75,467.86

Total Other Expenditures

\$1,459,410.17

TOTAL EXPENDITURES:

\$10,799,465.95

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$16,203.16

9200-9299: Transfers In \$2,960,051.03

TOTAL OTHER FINANCING SOURCES:

\$2,976,254.19

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$33,660.58

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

920-929: Transfers Out

\$2,874,645.91

TOTAL OTHER FINANCING USES:

\$2,908,306.49

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

\$10,731,518.25

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

\$1,040,623.52

BEGINNING FUND BALANCE - OCT. 1:

\$8,973,444.61

ENDING FUND BALANCE - SEPT. 30:

\$10,014,068.13

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2014

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

REVENUES:

8000-8999: Other Sources \$142,699.81

TOTAL REVENUES: \$142,699.81

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$313,294.42

TOTAL OTHER FINANCING USES: \$313,294.42

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$313,294.42

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$170,594.61)

BEGINNING FUND BALANCE - OCT. 1: \$1,062,923.68

ENDING FUND BALANCE - SEPT. 30: \$892,329.07

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$47,104.17

920-929: Transfers Out \$52.88

TOTAL OTHER FINANCING USES:

\$47,157.05

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

\$47,157.05

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

(\$47,157.05)

BEGINNING FUND BALANCE - OCT. 1:

\$52.88

ENDING FUND BALANCE - SEPT. 30:

(\$47,104.17)

STATE OF ALABAMA
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Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9110-0

REVENUES:

6000-7999: Local Sources \$169.94

TOTAL REVENUES:

\$169.94

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$13,140,075.48

TOTAL OTHER FINANCING SOURCES:

\$13,140,075.48

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$13,137,476.26

920-929: Transfers Out \$9,500,000.01

TOTAL OTHER FINANCING USES:

\$22,637,476.27

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

\$9,497,400.79

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

(\$9,497,230.85)

BEGINNING FUND BALANCE - OCT. 1:

\$13,805,289.27

ENDING FUND BALANCE - SEPT. 30:

\$4,308,058.42

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9115-0

REVENUES:

1000-2999: State Sources \$205,442.11

6000-7999: Local Sources \$47,455.33

TOTAL REVENUES: \$252,897.44

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$13,582.52

TOTAL OTHER FINANCING SOURCES: \$13,582.52

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$13,582.52

TOTAL OTHER FINANCING USES: \$13,582.52

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$252,897.44

BEGINNING FUND BALANCE - OCT. 1: \$475,456.92

ENDING FUND BALANCE - SEPT. 30: \$728,354.36

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9116-0

REVENUES:

1000-2999: State Sources \$118,266.35

6000-7999: Local Sources \$8,486.58

TOTAL REVENUES: \$126,752.93

OTHER FINANCING USES:

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

TOTAL OTHER FINANCING USES: \$31,201.44

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

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$95,551.49

BEGINNING FUND BALANCE - OCT. 1: \$181,666.52

ENDING FUND BALANCE - SEPT. 30: \$277,218.01

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources \$1,350,000.00

TOTAL REVENUES:

\$1,350,000.00

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay \$720,882.68

Total Auxiliary Services

\$720,882.68

TOTAL EXPENDITURES:

\$720,882.68

OTHER FINANCING USES:

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

TOTAL OTHER FINANCING USES:

\$629,668.32

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

\$1,350,551.00

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

(\$551.00)

BEGINNING FUND BALANCE - OCT. 1:

\$12,836.99

ENDING FUND BALANCE - SEPT. 30:

\$12,285.99

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources \$2,624,216.47

6000-7999: Local Sources \$3,766,857.00

TOTAL REVENUES:

\$6,391,073.47

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$14,998.80

600-899: Other Objects \$148,049.82

Total Operations & Maintenance Services

\$163,048.62

7000-7999: Capital Outlay

500-599: Capital Outlay \$2,087,273.21

Total Capital Outlay

\$2,087,273.21

TOTAL EXPENDITURES:

\$2,250,321.83

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

\$2,250,321.83

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

\$4,140,751.64

BEGINNING FUND BALANCE - OCT. 1:

\$4,315,891.56

ENDING FUND BALANCE - SEPT. 30:

\$8,456,643.20

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources \$21,348.00

TOTAL REVENUES:

\$21,348.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$21,348.00

Total Operations & Maintenance Services \$21,348.00

TOTAL EXPENDITURES:

\$21,348.00

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

\$21,348.00

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2202-0

REVENUES:

1000-2999: State Sources	\$106,547.64
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TOTAL REVENUES:

\$106,547.64

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$106,547.64
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Total Instructional Services

\$106,547.64

TOTAL EXPENDITURES:

\$106,547.64

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

\$106,547.64

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
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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$65,699.78

Total Instructional Services \$65,699.78

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$8,400.00

400-499: Materials & Supplies \$43,805.62

500-599: Capital Outlay \$151,841.00

Total Operations & Maintenance Services \$204,046.62

4000-4999: Auxiliary Services

500-599: Capital Outlay \$3,320,095.54

Total Auxiliary Services \$3,320,095.54

7000-7999: Capital Outlay

500-599: Capital Outlay \$2,891,322.09

Total Capital Outlay \$2,891,322.09

TOTAL EXPENDITURES:

\$6,481,164.03

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$9,000,000.00

TOTAL OTHER FINANCING SOURCES:

\$9,000,000.00

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

(\$2,518,835.97)

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

OTHER FUND USES:

\$2,518,835.97

BEGINNING FUND BALANCE - OCT. 1:

\$29,071,365.00

ENDING FUND BALANCE - SEPT. 30:

\$31,590,200.97

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$924,999.02

Total Capital Outlay

\$924,999.02

TOTAL EXPENDITURES:

\$924,999.02

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

\$924,999.02

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

(\$924,999.02)

BEGINNING FUND BALANCE - OCT. 1:

(\$2,308,216.82)

ENDING FUND BALANCE - SEPT. 30:

(\$3,233,215.84)

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6520-0

REVENUES:

6000-7999: Local Sources \$70,000.00

TOTAL REVENUES: \$70,000.00

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$70,000.00

Total Operations & Maintenance Services \$70,000.00

TOTAL EXPENDITURES: \$70,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$70,000.00

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8410-0

REVENUES:

1000-2999: State Sources \$2,123,985.07

TOTAL REVENUES: \$2,123,985.07

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$2,123,985.07

TOTAL OTHER FINANCING USES: \$2,123,985.07

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,123,985.07

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 - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9110-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$9,510,535.22

Total Instructional Services \$9,510,535.22

3000-3999: Operations & Maintenance Services

500-599: Capital Outlay \$32,047.42

600-899: Other Objects \$4,500.00

Total Operations & Maintenance Services \$36,547.42

7000-7999: Capital Outlay

500-599: Capital Outlay \$85,062.54

Total Capital Outlay \$85,062.54

TOTAL EXPENDITURES: \$9,632,145.18

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$9,500,000.01

TOTAL OTHER FINANCING SOURCES: \$9,500,000.01

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$132,145.17

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$132,145.17)

BEGINNING FUND BALANCE - OCT. 1: \$258,075.48

ENDING FUND BALANCE - SEPT. 30: \$125,930.31

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9115-0

EXPENDITURES:

3000-3999: Operations & Maintenance Services

600-899: Other Objects \$17,072.07

Total Operations & Maintenance Services \$17,072.07

7000-7999: Capital Outlay

500-599: Capital Outlay \$618,878.12

Total Capital Outlay \$618,878.12

TOTAL EXPENDITURES:

\$635,950.19

OTHER FINANCING USES:

920-929: Transfers Out \$6,791.26

TOTAL OTHER FINANCING USES:

\$6,791.26

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

\$642,741.45

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

(\$642,741.45)

BEGINNING FUND BALANCE - OCT. 1:

\$820,811.33

ENDING FUND BALANCE - SEPT. 30:

\$178,069.88

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

9116-0

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$7,555.75

Total Capital Outlay

\$7,555.75

TOTAL EXPENDITURES:

\$7,555.75

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

\$7,555.75

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

(\$7,555.75)

BEGINNING FUND BALANCE - OCT. 1:

\$25,806.02

ENDING FUND BALANCE - SEPT. 30:

\$18,250.27

**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, 2014**

002 - Baldwin County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$3,295,038.41

TOTAL REVENUES: \$3,295,038.41

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$273,839.86

400-499: Materials & Supplies \$523,635.33

500-599: Capital Outlay \$21,885.15

600-899: Other Objects \$54,930.08

Total Instructional Services \$874,290.42

2000-2999: Instructional Support Services

300-399: Purchased Services \$209,828.31

400-499: Materials & Supplies \$571,923.53

600-899: Other Objects \$43,748.57

Total Instructional Support Services \$825,500.41

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$65,276.35

400-499: Materials & Supplies \$10,948.91

500-599: Capital Outlay \$7,945.50

600-899: Other Objects \$5,502.29

Total Operations & Maintenance Services \$89,673.05

4000-4999: Auxiliary Services

300-399: Purchased Services \$130,659.41

Total Auxiliary Services \$130,659.41

9000-9899: Other Expenditures

400-499: Materials & Supplies \$651,581.74

600-899: Other Objects \$212,977.29

Total Other Expenditures \$864,559.03

TOTAL EXPENDITURES: \$2,784,682.32

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$716.20

9200-9299: Transfers In \$90,861.25

TOTAL OTHER FINANCING SOURCES: \$91,577.45

OTHER FINANCING USES:

920-929: Transfers Out \$347,556.62

TOTAL OTHER FINANCING USES: \$347,556.62

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,040,661.49

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$254,376.92

BEGINNING FUND BALANCE - OCT. 1: \$1,509,775.05

ENDING FUND BALANCE - SEPT. 30: \$1,764,151.97

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, 2014

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:	\$457,333,846.93
ENDING FUND BALANCE - SEPT. 30:	\$457,333,846.93

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, 2014

002 - Baldwin County Board of Education

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

1320-0

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fixed Asset Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2014

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