BALDWIN COUNTY PUBLIC SCHOOLS

Baldwin Proud!

Baldwin County, Alabama | Eddie Tyler, Superintendent

FY 2025 Accountability Report

By Fund Source

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1110-0
REVENUES:	
1000-2999: State Sources	$180,593,451.00
6000-7999: Local Sources	$44,483,200.00
TOTAL REVENUES:	**$225,076,651.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$124,847,223.98
200-299: Employee Benefits	$44,225,367.01
300-399: Purchased Services	$219,406.38
400-499: Materials & Supplies	$5,999,216.06
Total Instructional Services	**$175,291,213.43**
2000-2999: Instructional Support Services	
001-199: Personal Services	$26,658,758.04
200-299: Employee Benefits	$9,144,986.55
400-499: Materials & Supplies	$506,374.00
Total Instructional Support Services	**$36,310,118.59**
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	$7,980,194.68
200-299: Employee Benefits	$3,679,808.50
Total Operations & Maintenance Services	**$11,660,003.18**
4000-4999: Auxiliary Services	
001-199: Personal Services	$87,467.73
200-299: Employee Benefits	$17,493.59
Total Auxiliary Services	**$104,961.32**
6000-6999: General Administrative Services	
001-199: Personal Services	$1,187,530.34
200-299: Employee Benefits	$416,488.27
Total General Administrative Services	**$1,604,018.61**
9000-9899: Other Expenditures	
001-199: Personal Services	$72,971.30
200-299: Employee Benefits	$33,364.57
Total Other Expenditures	**$106,335.87**
TOTAL EXPENDITURES:	**$225,076,651.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$225,076,651.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1126-0
REVENUES:	
1000-2999: State Sources	$1,193,754.00
TOTAL REVENUES:	**$1,193,754.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$127,310.38
200-299: Employee Benefits	$42,024.21
300-399: Purchased Services	$914,377.00
Total Instructional Services	**$1,083,711.59**
2000-2999: Instructional Support Services	
001-199: Personal Services	$77,354.66
200-299: Employee Benefits	$32,687.75
Total Instructional Support Services	**$110,042.41**
TOTAL EXPENDITURES:	**$1,193,754.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,193,754.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1132-0
REVENUES:	
1000-2999: State Sources	$5,068,559.14
TOTAL REVENUES:	**$5,068,559.14**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$4,206,719.14
200-299: Employee Benefits	$861,840.00
Total Instructional Services	**$5,068,559.14**
TOTAL EXPENDITURES:	**$5,068,559.14**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$5,068,559.14**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1133-0
REVENUES:	
1000-2999: State Sources	$25,000.00
TOTAL REVENUES:	**$25,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$840.09
Total Instructional Services	**$840.09**
2000-2999: Instructional Support Services	
001-199: Personal Services	$20,000.00
200-299: Employee Benefits	$4,159.91
Total Instructional Support Services	**$24,159.91**
TOTAL EXPENDITURES:	**$25,000.00**
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
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1220-0
REVENUES:	
1000-2999: State Sources	$3,395,831.00
TOTAL REVENUES:	**$3,395,831.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$2,491,082.37
200-299: Employee Benefits	$904,748.63
Total Instructional Support Services	**$3,395,831.00**
TOTAL EXPENDITURES:	**$3,395,831.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$3,395,831.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1221-0
REVENUES:	
1000-2999: State Sources	$69,694.00
TOTAL REVENUES:	**$69,694.00**
EXPENDITURES:	
6000-6999: General Administrative Services	
001-199: Personal Services	$53,118.72
200-299: Employee Benefits	$15,559.22
300-399: Purchased Services	$1,016.06
Total General Administrative Services	**$69,694.00**
TOTAL EXPENDITURES:	**$69,694.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$69,694.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1222-0
REVENUES:	
1000-2999: State Sources	$274,352.00
TOTAL REVENUES:	**$274,352.00**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$28,566.14
400-499: Materials & Supplies	$243,765.94
Total Instructional Services	**$272,332.08**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$1,000.00
Total Instructional Support Services	**$1,000.00**
4000-4999: Auxiliary Services	
300-399: Purchased Services	$1,019.92
Total Auxiliary Services	**$1,019.92**
TOTAL EXPENDITURES:	**$274,352.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$274,352.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1225-0
REVENUES:	
1000-2999: State Sources	$900,000.00
TOTAL REVENUES:	**$900,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$497,298.02
200-299: Employee Benefits	$163,092.74
Total Instructional Services	**$660,390.76**
TOTAL EXPENDITURES:	**$660,390.76**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$660,390.76**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$239,609.24**
BEGINNING FUND BALANCE - OCT. 1:	**$27,322.58**
ENDING FUND BALANCE - SEPT. 30:	**$266,931.82**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1228-0
REVENUES:	
1000-2999: State Sources	$174,003.00
TOTAL REVENUES:	**$174,003.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$136,132.84
200-299: Employee Benefits	$37,870.16
Total Instructional Support Services	**$174,003.00**
TOTAL EXPENDITURES:	**$174,003.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$174,003.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1230-0
REVENUES:	
1000-2999: State Sources	$2,125,000.00
TOTAL REVENUES:	**$2,125,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$54,389.97
200-299: Employee Benefits	$18,325.99
Total Instructional Services	**$72,715.96**
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,531,864.93
200-299: Employee Benefits	$520,419.11
Total Instructional Support Services	**$2,052,284.04**
TOTAL EXPENDITURES:	**$2,125,000.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$2,125,000.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1232-0
REVENUES:	
1000-2999: State Sources	$69,803.00
TOTAL REVENUES:	**$69,803.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$69,803.00
Total Instructional Services	**$69,803.00**
TOTAL EXPENDITURES:	**$69,803.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$69,803.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1235-0
REVENUES:	
1000-2999: State Sources	$83,242.00
TOTAL REVENUES:	**$83,242.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$83,242.00
Total Instructional Services	**$83,242.00**
TOTAL EXPENDITURES:	**$83,242.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$83,242.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1240-0
REVENUES:	
1000-2999: State Sources	$416,386.00
TOTAL REVENUES:	**$416,386.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$413,386.00
Total Instructional Services	**$413,386.00**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$3,000.00
Total Instructional Support Services	**$3,000.00**
TOTAL EXPENDITURES:	**$416,386.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$416,386.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1252-0
REVENUES:	
1000-2999: State Sources	$727,085.00
TOTAL REVENUES:	**$727,085.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$445,035.47
200-299: Employee Benefits	$153,107.05
Total Instructional Services	**$598,142.52**
2000-2999: Instructional Support Services	
001-199: Personal Services	$85,878.46
200-299: Employee Benefits	$36,985.52
400-499: Materials & Supplies	$6,078.50
Total Instructional Support Services	**$128,942.48**
TOTAL EXPENDITURES:	**$727,085.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$727,085.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1254-0
REVENUES:	
1000-2999: State Sources	$4,500.00
TOTAL REVENUES:	**$4,500.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$2,487.67
200-299: Employee Benefits	$523.76
400-499: Materials & Supplies	$997.87
Total Instructional Services	**$4,009.30**
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$490.70
Total Instructional Support Services	**$490.70**
TOTAL EXPENDITURES:	**$4,500.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$4,500.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1255-0
REVENUES:	
1000-2999: State Sources	$209,019.90
TOTAL REVENUES:	**$209,019.90**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$209,019.90
Total Instructional Services	**$209,019.90**
TOTAL EXPENDITURES:	**$209,019.90**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$209,019.90**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1256-0
REVENUES:	
1000-2999: State Sources	$168,000.00
TOTAL REVENUES:	**$168,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$168,000.00
Total Instructional Services	**$168,000.00**
TOTAL EXPENDITURES:	**$168,000.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$168,000.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1257-0
REVENUES:	
1000-2999: State Sources	$377,026.00
TOTAL REVENUES:	**$377,026.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$313,509.00
200-299: Employee Benefits	$63,517.00
Total Instructional Services	**$377,026.00**
TOTAL EXPENDITURES:	**$377,026.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$377,026.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1258-0
REVENUES:	
1000-2999: State Sources	$24,541.00
TOTAL REVENUES:	**$24,541.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$20,407.00
200-299: Employee Benefits	$4,134.00
Total Instructional Support Services	**$24,541.00**
TOTAL EXPENDITURES:	**$24,541.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$24,541.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1260-0
REVENUES:	
1000-2999: State Sources	$160,000.00
TOTAL REVENUES:	**$160,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$9,566.60
400-499: Materials & Supplies	$86,930.88
500-599: Capital Outlay	$5,705.00
Total Instructional Services	**$102,202.48**
2000-2999: Instructional Support Services	
001-199: Personal Services	$5,889.34
200-299: Employee Benefits	$448.38
300-399: Purchased Services	$21,116.24
600-899: Other Objects	$3,997.50
Total Instructional Support Services	**$31,451.46**
TOTAL EXPENDITURES:	**$133,653.94**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$133,653.94**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$26,346.06**
BEGINNING FUND BALANCE - OCT. 1:	**$42,464.91**
ENDING FUND BALANCE - SEPT. 30:	**$68,810.97**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types **Descriptions/Fund Source**	**1260-9**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$14,321.41
Total Instructional Services	**$14,321.41**
TOTAL EXPENDITURES:	**$14,321.41**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$14,321.41**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($14,321.41)**
BEGINNING FUND BALANCE - OCT. 1:	**$14,321.41**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1262-0
REVENUES:	
1000-2999: State Sources	$110,792.00
TOTAL REVENUES:	**$110,792.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$110,792.00
Total Instructional Services	**$110,792.00**
TOTAL EXPENDITURES:	**$110,792.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$110,792.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1271-0
REVENUES:	
1000-2999: State Sources	$42,000.00
TOTAL REVENUES:	**$42,000.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$30,538.79
200-299: Employee Benefits	$11,461.21
Total Instructional Support Services	**$42,000.00**
TOTAL EXPENDITURES:	**$42,000.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$42,000.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1274-0
REVENUES:	
1000-2999: State Sources	$1,398,302.82
TOTAL REVENUES:	**$1,398,302.82**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,155,000.00
200-299: Employee Benefits	$243,302.82
Total Instructional Support Services	**$1,398,302.82**
TOTAL EXPENDITURES:	**$1,398,302.82**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,398,302.82**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	$481,959.00
TOTAL REVENUES:	**$481,959.00**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$14,051.00
400-499: Materials & Supplies	$171,411.51
Total Instructional Services	**$185,462.51**
2000-2999: Instructional Support Services	
001-199: Personal Services	$98,818.15
200-299: Employee Benefits	$31,669.38
300-399: Purchased Services	$77,257.59
400-499: Materials & Supplies	$8,236.49
600-899: Other Objects	$21,710.00
Total Instructional Support Services	**$237,691.61**
TOTAL EXPENDITURES:	**$423,154.12**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$423,154.12**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$58,804.88**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$58,804.88**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1280-0
REVENUES:	
1000-2999: State Sources	$66,761.71
TOTAL REVENUES:	**$66,761.71**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$47,342.22
200-299: Employee Benefits	$9,729.71
Total Instructional Services	**$57,071.93**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$8,889.78
600-899: Other Objects	$800.00
Total Instructional Support Services	**$9,689.78**
TOTAL EXPENDITURES:	**$66,761.71**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$66,761.71**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1284-0
REVENUES:	
1000-2999: State Sources	$310,932.37
TOTAL REVENUES:	**$310,932.37**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$237,600.67
200-299: Employee Benefits	$73,331.70
Total Instructional Support Services	**$310,932.37**
TOTAL EXPENDITURES:	**$310,932.37**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$310,932.37**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1285-0
REVENUES:	
1000-2999: State Sources	$1,476.00
TOTAL REVENUES:	**$1,476.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	$1,476.00
Total Instructional Support Services	**$1,476.00**
TOTAL EXPENDITURES:	**$1,476.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,476.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1286-0
REVENUES:	
1000-2999: State Sources	$59,975.21
TOTAL REVENUES:	**$59,975.21**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$10,897.55
Total Instructional Services	**$10,897.55**
2000-2999: Instructional Support Services	
001-199: Personal Services	$18,553.00
200-299: Employee Benefits	$1,447.00
Total Instructional Support Services	**$20,000.00**
TOTAL EXPENDITURES:	**$30,897.55**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$30,897.55**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$29,077.66**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$29,077.66**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1287-0
REVENUES:	
1000-2999: State Sources	$127,996.00
TOTAL REVENUES:	**$127,996.00**
EXPENDITURES:	
6000-6999: General Administrative Services	
300-399: Purchased Services	$127,996.00
Total General Administrative Services	**$127,996.00**
TOTAL EXPENDITURES:	**$127,996.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$127,996.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1310-0
REVENUES:	
1000-2999: State Sources	$16,158,820.00
TOTAL REVENUES:	**$16,158,820.00**
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	$9,320,461.28
200-299: Employee Benefits	$3,975,517.20
300-399: Purchased Services	$1,446,261.24
400-499: Materials & Supplies	$1,413,025.28
600-899: Other Objects	$3,555.00
Total Auxiliary Services	**$16,158,820.00**
TOTAL EXPENDITURES:	**$16,158,820.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$16,158,820.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1410-0
REVENUES:	
1000-2999: State Sources	$809,623.00
TOTAL REVENUES:	**$809,623.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$458,925.41
200-299: Employee Benefits	$165,613.92
300-399: Purchased Services	$60,596.62
400-499: Materials & Supplies	$67,083.28
600-899: Other Objects	$57,153.77
Total Instructional Support Services	**$809,373.00**
TOTAL EXPENDITURES:	**$809,373.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$809,373.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$250.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$250.00**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1415-0
REVENUES:	
1000-2999: State Sources	$2,960.00
TOTAL REVENUES:	**$2,960.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$2,960.00
Total Instructional Services	**$2,960.00**
TOTAL EXPENDITURES:	**$2,960.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$2,960.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1416-0
REVENUES:	
1000-2999: State Sources	$9,906.00
TOTAL REVENUES:	**$9,906.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$9,906.00
Total Instructional Support Services	**$9,906.00**
TOTAL EXPENDITURES:	**$9,906.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$9,906.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1417-0
REVENUES:	
1000-2999: State Sources	$168,000.00
TOTAL REVENUES:	**$168,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$57,951.73
Total Instructional Services	**$57,951.73**
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$34,056.65
Total Instructional Support Services	**$34,056.65**
TOTAL EXPENDITURES:	**$92,008.38**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$92,008.38**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$75,991.62**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$75,991.62**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1520-0
REVENUES:	
1000-2999: State Sources	$1,385,822.00
TOTAL REVENUES:	**$1,385,822.00**
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	$1,031,324.28
200-299: Employee Benefits	$352,573.44
300-399: Purchased Services	$1,396.16
400-499: Materials & Supplies	$528.12
Total Other Expenditures	**$1,385,822.00**
TOTAL EXPENDITURES:	**$1,385,822.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,385,822.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1540-0
REVENUES:	
1000-2999: State Sources	$75,000.00
TOTAL REVENUES:	**$75,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$55,969.61
200-299: Employee Benefits	$19,030.39
Total Instructional Services	**$75,000.00**
TOTAL EXPENDITURES:	**$75,000.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$75,000.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1720-0
REVENUES:	
1000-2999: State Sources	$3,620,934.00
TOTAL REVENUES:	**$3,620,934.00**
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	$1,974,872.28
200-299: Employee Benefits	$742,711.77
300-399: Purchased Services	$5,303.50
400-499: Materials & Supplies	$140,181.86
600-899: Other Objects	$119,481.32
Total Other Expenditures	**$2,982,550.73**
TOTAL EXPENDITURES:	**$2,982,550.73**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$2,982,550.73**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$638,383.27**
BEGINNING FUND BALANCE - OCT. 1:	**$89,456.05**
ENDING FUND BALANCE - SEPT. 30:	**$727,839.32**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1768-0
REVENUES:	
1000-2999: State Sources	$220,000.00
TOTAL REVENUES:	**$220,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$22,236.16
200-299: Employee Benefits	$4,519.29
400-499: Materials & Supplies	$89,604.24
Total Instructional Services	**$116,359.69**
2000-2999: Instructional Support Services	
001-199: Personal Services	$2,400.00
200-299: Employee Benefits	$490.98
300-399: Purchased Services	$1,329.80
400-499: Materials & Supplies	$13,618.62
600-899: Other Objects	$6,561.00
Total Instructional Support Services	**$24,400.40**
9000-9899: Other Expenditures	
001-199: Personal Services	$41,624.64
200-299: Employee Benefits	$8,502.09
Total Other Expenditures	**$50,126.73**
TOTAL EXPENDITURES:	**$190,886.82**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$190,886.82**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$29,113.18**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$29,113.18**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1769-0
REVENUES:	
1000-2999: State Sources	$429,900.00
TOTAL REVENUES:	**$429,900.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$362,660.41
200-299: Employee Benefits	$67,239.59
Total Instructional Services	**$429,900.00**
TOTAL EXPENDITURES:	**$429,900.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$429,900.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1771-0
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$695.99
400-499: Materials & Supplies	$238,224.71
500-599: Capital Outlay	$104,019.30
Total Instructional Services	**$342,940.00**
TOTAL EXPENDITURES:	**$342,940.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$342,940.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($342,940.00)**
BEGINNING FUND BALANCE - OCT. 1:	**$342,940.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1772-0
REVENUES:	
1000-2999: State Sources	$1,198,508.00
TOTAL REVENUES:	**$1,198,508.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$419,729.69
Total Instructional Services	**$419,729.69**
TOTAL EXPENDITURES:	**$419,729.69**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$419,729.69**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$778,778.31**
BEGINNING FUND BALANCE - OCT. 1:	**$1,066,832.00**
ENDING FUND BALANCE - SEPT. 30:	**$1,845,610.31**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1774-0
REVENUES:	
1000-2999: State Sources	$385,980.00
TOTAL REVENUES:	**$385,980.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$199,225.00
200-299: Employee Benefits	$38,487.08
Total Instructional Services	**$237,712.08**
2000-2999: Instructional Support Services	
001-199: Personal Services	$31,918.37
200-299: Employee Benefits	$6,311.92
Total Instructional Support Services	**$38,230.29**
4000-4999: Auxiliary Services	
001-199: Personal Services	$15,229.20
200-299: Employee Benefits	$3,036.90
Total Auxiliary Services	**$18,266.10**
TOTAL EXPENDITURES:	**$294,208.47**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$294,208.47**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$91,771.53**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$91,771.53**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1775-0
REVENUES:	
1000-2999: State Sources	$156,979.00
TOTAL REVENUES:	**$156,979.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$102,572.00
200-299: Employee Benefits	$17,695.81
Total Instructional Services	**$120,267.81**
TOTAL EXPENDITURES:	**$120,267.81**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$120,267.81**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$36,711.19**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$36,711.19**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1776-0
REVENUES:	
1000-2999: State Sources	$1,260,574.00
TOTAL REVENUES:	**$1,260,574.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$92,816.64
200-299: Employee Benefits	$19,039.50
Total Instructional Services	**$111,856.14**
TOTAL EXPENDITURES:	**$111,856.14**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$111,856.14**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$1,148,717.86**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$1,148,717.86**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	1810-0
REVENUES:	
1000-2999: State Sources	$180,460.00
TOTAL REVENUES:	**$180,460.00**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$170,000.00
Total Instructional Services	**$170,000.00**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$1,660.00
400-499: Materials & Supplies	$8,800.00
Total Instructional Support Services	**$10,460.00**
TOTAL EXPENDITURES:	**$180,460.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$180,460.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	2130-0
REVENUES:	
1000-2999: State Sources	$22,797.00
TOTAL REVENUES:	**$22,797.00**
EXPENDITURES:	
6000-6999: General Administrative Services	
400-499: Materials & Supplies	$22,797.00
Total General Administrative Services	**$22,797.00**
TOTAL EXPENDITURES:	**$22,797.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$22,797.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	2241-0
REVENUES:	
1000-2999: State Sources	$94,513.07
TOTAL REVENUES:	**$94,513.07**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$94,513.07
Total Instructional Services	**$94,513.07**
TOTAL EXPENDITURES:	**$94,513.07**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$94,513.07**
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 - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	2259-0
REVENUES:	
1000-2999: State Sources	$9,408.87
TOTAL REVENUES:	**$9,408.87**
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$9,408.87
Total Instructional Support Services	**$9,408.87**
TOTAL EXPENDITURES:	**$9,408.87**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$9,408.87**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	2901-0
REVENUES:	
1000-2999: State Sources	$513,792.00
TOTAL REVENUES:	**$513,792.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$255,000.00
200-299: Employee Benefits	$53,409.00
Total Instructional Services	**$308,409.00**
2000-2999: Instructional Support Services	
001-199: Personal Services	$47,574.86
200-299: Employee Benefits	$9,954.64
Total Instructional Support Services	**$57,529.50**
6000-6999: General Administrative Services	
001-199: Personal Services	$5,000.00
200-299: Employee Benefits	$1,061.50
Total General Administrative Services	**$6,061.50**
9000-9899: Other Expenditures	
001-199: Personal Services	$115,741.28
200-299: Employee Benefits	$23,259.45
Total Other Expenditures	**$139,000.73**
TOTAL EXPENDITURES:	**$511,000.73**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$511,000.73**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$2,791.27**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$2,791.27**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6001-0
REVENUES:	
1000-2999: State Sources	$496,664.42
6000-7999: Local Sources	$126,894,701.69
8000-8999: Other Sources	$869,969.20
TOTAL REVENUES:	**$128,261,335.31**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$1,611,570.79
200-299: Employee Benefits	$246,047.43
300-399: Purchased Services	$819,006.85
400-499: Materials & Supplies	$7,639,471.22
500-599: Capital Outlay	$172,800.00
600-899: Other Objects	$9,779.50
Total Instructional Services	**$10,498,675.79**
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,726,465.50
200-299: Employee Benefits	$219,452.17
300-399: Purchased Services	$651,162.54
400-499: Materials & Supplies	$340,746.97
500-599: Capital Outlay	$7,563.00
600-899: Other Objects	$59,783.18
Total Instructional Support Services	**$3,005,173.36**
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	$1,543.80
200-299: Employee Benefits	$292.29
300-399: Purchased Services	$9,798,366.77
400-499: Materials & Supplies	$25,553.49
500-599: Capital Outlay	$726,693.00
Total Operations & Maintenance Services	**$10,552,449.35**
4000-4999: Auxiliary Services	
001-199: Personal Services	$228,339.47
200-299: Employee Benefits	$39,098.76
300-399: Purchased Services	$217,926.77
500-599: Capital Outlay	$376,978.00
Total Auxiliary Services	**$862,343.00**
6000-6999: General Administrative Services	
001-199: Personal Services	$19,162.52
200-299: Employee Benefits	$2,892.65
300-399: Purchased Services	$2,433,001.25
400-499: Materials & Supplies	$3,936,812.81

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6001-0
500-599: Capital Outlay	$127,916.00
600-899: Other Objects	$323,297.11
Total General Administrative Services	**$6,843,082.34**
9000-9899: Other Expenditures	
001-199: Personal Services	$20,281.49
200-299: Employee Benefits	$8,788.82
400-499: Materials & Supplies	$2,369.61
600-899: Other Objects	$152,558.21
Total Other Expenditures	**$183,998.13**
TOTAL EXPENDITURES:	**$31,945,721.97**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$4,277,139.85
9200-9299: Transfers In	$1,286,745.27
TOTAL OTHER FINANCING SOURCES:	**$5,563,885.12**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$114.00
920-929: Transfers Out	$93,164,790.66
TOTAL OTHER FINANCING USES:	**$93,164,904.66**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$119,546,741.51**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$8,714,593.80**
BEGINNING FUND BALANCE - OCT. 1:	**$34,879,623.95**
ENDING FUND BALANCE - SEPT. 30:	**$43,594,217.75**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6110-0
REVENUES:	
6000-7999: Local Sources	$63,835,269.12
TOTAL REVENUES:	**$63,835,269.12**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$25,427,928.17
200-299: Employee Benefits	$9,031,030.09
400-499: Materials & Supplies	$31,090.93
Total Instructional Services	**$34,490,049.19**
2000-2999: Instructional Support Services	
001-199: Personal Services	$13,522,193.49
200-299: Employee Benefits	$4,529,336.42
400-499: Materials & Supplies	$4,820.00
Total Instructional Support Services	**$18,056,349.91**
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	$4,336,589.56
200-299: Employee Benefits	$1,714,719.71
Total Operations & Maintenance Services	**$6,051,309.27**
4000-4999: Auxiliary Services	
001-199: Personal Services	$1,998,134.21
200-299: Employee Benefits	$735,441.42
500-599: Capital Outlay	$89,180.31
Total Auxiliary Services	**$2,822,755.94**
6000-6999: General Administrative Services	
001-199: Personal Services	$6,460,225.02
200-299: Employee Benefits	$2,000,181.26
Total General Administrative Services	**$8,460,406.28**
9000-9899: Other Expenditures	
001-199: Personal Services	$551,888.39
200-299: Employee Benefits	$230,695.94
Total Other Expenditures	**$782,584.33**
TOTAL EXPENDITURES:	**$70,663,454.92**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$109.00
TOTAL OTHER FINANCING SOURCES:	**$109.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$70,663,345.92**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($6,828,076.80)**
BEGINNING FUND BALANCE - OCT. 1:	**$18,878,080.35**
ENDING FUND BALANCE - SEPT. 30:	**$12,050,003.55**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6120-0
REVENUES:	
6000-7999: Local Sources	$1,682,561.82
TOTAL REVENUES:	**$1,682,561.82**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$0.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$1,682,561.82**
BEGINNING FUND BALANCE - OCT. 1:	**$30,056,066.79**
ENDING FUND BALANCE - SEPT. 30:	**$31,738,628.61**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6520-0
REVENUES:	
6000-7999: Local Sources	$300,000.00
TOTAL REVENUES:	**$300,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$457,359.95
200-299: Employee Benefits	$42,486.65
Total Instructional Services	**$499,846.60**
2000-2999: Instructional Support Services	
001-199: Personal Services	$570.00
200-299: Employee Benefits	$113.18
Total Instructional Support Services	**$683.18**
TOTAL EXPENDITURES:	**$500,529.78**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$338,000.00
TOTAL OTHER FINANCING SOURCES:	**$338,000.00**
OTHER FINANCING USES:	
920-929: Transfers Out	$350,633.17
TOTAL OTHER FINANCING USES:	**$350,633.17**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$513,162.95**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($213,162.95)**
BEGINNING FUND BALANCE - OCT. 1:	**$1,330,913.81**
ENDING FUND BALANCE - SEPT. 30:	**$1,117,750.86**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6922-0
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	$23,024.00
200-299: Employee Benefits	$2,152.14
300-399: Purchased Services	$18,145.62
400-499: Materials & Supplies	$170,503.15
600-899: Other Objects	$4,275.00
Total Other Expenditures	**$218,099.91**
TOTAL EXPENDITURES:	**$218,099.91**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$92,658.00
TOTAL OTHER FINANCING SOURCES:	**$92,658.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$125,441.91**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($125,441.91)**
BEGINNING FUND BALANCE - OCT. 1:	**$423,822.91**
ENDING FUND BALANCE - SEPT. 30:	**$298,381.00**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6970-0
REVENUES:	
1000-2999: State Sources	$95,312.00
6000-7999: Local Sources	$61,150.00
TOTAL REVENUES:	**$156,462.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$79,788.26
200-299: Employee Benefits	$15,523.74
Total Instructional Support Services	**$95,312.00**
TOTAL EXPENDITURES:	**$95,312.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$95,312.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$61,150.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$61,150.00**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	6991-0
REVENUES:	
6000-7999: Local Sources	$2,727,375.62
TOTAL REVENUES:	**$2,727,375.62**
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	$2,171,958.09
200-299: Employee Benefits	$354,354.09
300-399: Purchased Services	$165,480.40
400-499: Materials & Supplies	$141,962.17
600-899: Other Objects	$86,052.09
Total Other Expenditures	**$2,919,806.84**
TOTAL EXPENDITURES:	**$2,919,806.84**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$300,000.00
TOTAL OTHER FINANCING SOURCES:	**$300,000.00**
OTHER FINANCING USES:	
920-929: Transfers Out	$328.32
TOTAL OTHER FINANCING USES:	**$328.32**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$2,620,135.16**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$107,240.46**
BEGINNING FUND BALANCE - OCT. 1:	**$1,269,170.67**
ENDING FUND BALANCE - SEPT. 30:	**$1,376,411.13**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	8995-0
REVENUES:	
8000-8999: Other Sources	$362,445.09
TOTAL REVENUES:	**$362,445.09**
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	$745,718.28
Total Auxiliary Services	**$745,718.28**
TOTAL EXPENDITURES:	**$745,718.28**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$745,718.28**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($383,273.19)**
BEGINNING FUND BALANCE - OCT. 1:	**$383,273.19**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	8996-0
REVENUES:	
8000-8999: Other Sources	$25,133.58
TOTAL REVENUES:	**$25,133.58**
EXPENDITURES:	
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	$37,427.68
Total Auxiliary Services	**$37,427.68**
TOTAL EXPENDITURES:	**$37,427.68**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$37,427.68**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($12,294.10)**
BEGINNING FUND BALANCE - OCT. 1:	**$12,294.10**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-11**

Fund Types Descriptions/Fund Source	8997-0
REVENUES:	
8000-8999: Other Sources	$128,157.13
TOTAL REVENUES:	**$128,157.13**
EXPENDITURES:	
4000-4999: Auxiliary Services	
300-399: Purchased Services	$94,217.54
400-499: Materials & Supplies	$37,428.73
Total Auxiliary Services	**$131,646.27**
TOTAL EXPENDITURES:	**$131,646.27**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$25,904.00
TOTAL OTHER FINANCING SOURCES:	**$25,904.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$105,742.27**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$22,414.86**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$22,414.86**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3210-0
REVENUES:	
3000-5999: Federal Sources	$7,482,008.00
TOTAL REVENUES:	**$7,482,008.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$3,994,317.31
200-299: Employee Benefits	$1,382,639.70
Total Instructional Services	**$5,376,957.01**
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,018,702.28
200-299: Employee Benefits	$334,293.24
Total Instructional Support Services	**$1,352,995.52**
6000-6999: General Administrative Services	
001-199: Personal Services	$126,526.98
200-299: Employee Benefits	$35,955.65
Total General Administrative Services	**$162,482.63**
9000-9899: Other Expenditures	
001-199: Personal Services	$434,301.61
200-299: Employee Benefits	$155,271.23
Total Other Expenditures	**$589,572.84**
TOTAL EXPENDITURES:	**$7,482,008.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$7,482,008.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3213-0
REVENUES:	
3000-5999: Federal Sources	$55,000.00
TOTAL REVENUES:	**$55,000.00**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$55,000.00
Total Instructional Services	**$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**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3220-0
REVENUES:	
3000-5999: Federal Sources	$157,558.00
TOTAL REVENUES:	**$157,558.00**
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	$114,302.90
200-299: Employee Benefits	$43,255.10
Total Other Expenditures	**$157,558.00**
TOTAL EXPENDITURES:	**$157,558.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$157,558.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3290-0
REVENUES:	
3000-5999: Federal Sources	$114,443.50
TOTAL REVENUES:	**$114,443.50**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$21,107.50
Total Instructional Services	**$21,107.50**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$23,391.00
Total Instructional Support Services	**$23,391.00**
9000-9899: Other Expenditures	
300-399: Purchased Services	$19,945.00
400-499: Materials & Supplies	$50,000.00
Total Other Expenditures	**$69,945.00**
TOTAL EXPENDITURES:	**$114,443.50**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$114,443.50**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3310-0
REVENUES:	
3000-5999: Federal Sources	$445,625.00
TOTAL REVENUES:	**$445,625.00**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$38,442.68
200-299: Employee Benefits	$2,943.85
300-399: Purchased Services	$18,644.98
400-499: Materials & Supplies	$218,318.39
500-599: Capital Outlay	$65,666.00
Total Instructional Services	**$344,015.90**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$52,901.66
400-499: Materials & Supplies	$18,637.15
600-899: Other Objects	$15,632.00
Total Instructional Support Services	**$87,170.81**
4000-4999: Auxiliary Services	
001-199: Personal Services	$855.00
200-299: Employee Benefits	$175.43
300-399: Purchased Services	$365.80
Total Auxiliary Services	**$1,396.23**
6000-6999: General Administrative Services	
300-399: Purchased Services	$21.25
400-499: Materials & Supplies	$239.98
600-899: Other Objects	$575.00
Total General Administrative Services	**$836.23**
TOTAL EXPENDITURES:	**$433,419.17**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$12,205.83
TOTAL OTHER FINANCING USES:	**$12,205.83**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$445,625.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	$36,396.00
TOTAL REVENUES:	**$36,396.00**
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$36,396.00
Total Instructional Support Services	**$36,396.00**
TOTAL EXPENDITURES:	**$36,396.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$36,396.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4110-0
REVENUES:	
3000-5999: Federal Sources	$7,882,691.62
TOTAL REVENUES:	**$7,882,691.62**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$2,201,510.44
200-299: Employee Benefits	$426,690.52
300-399: Purchased Services	$15,807.96
400-499: Materials & Supplies	$1,096,404.77
Total Instructional Services	**$3,740,413.69**
2000-2999: Instructional Support Services	
001-199: Personal Services	$401,130.55
200-299: Employee Benefits	$57,079.39
300-399: Purchased Services	$834,256.46
400-499: Materials & Supplies	$110,058.12
600-899: Other Objects	$264,381.98
Total Instructional Support Services	**$1,666,906.50**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$107,943.53
Total Operations & Maintenance Services	**$107,943.53**
4000-4999: Auxiliary Services	
001-199: Personal Services	$2,309.30
200-299: Employee Benefits	$470.91
300-399: Purchased Services	$3,168.20
Total Auxiliary Services	**$5,948.41**
6000-6999: General Administrative Services	
001-199: Personal Services	$216,170.27
200-299: Employee Benefits	$66,521.25
300-399: Purchased Services	$9,670.69
400-499: Materials & Supplies	$5,233.93
600-899: Other Objects	$7,926.00
Total General Administrative Services	**$305,522.14**
9000-9899: Other Expenditures	
001-199: Personal Services	$1,279,809.96
200-299: Employee Benefits	$504,695.65
300-399: Purchased Services	$7,218.81
400-499: Materials & Supplies	$10,937.93
Total Other Expenditures	**$1,802,662.35**
TOTAL EXPENDITURES:	**$7,629,396.62**

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, 2025

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)	$253,295.00
TOTAL OTHER FINANCING USES:	**$253,295.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$7,882,691.62**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4110-1
REVENUES:	
3000-5999: Federal Sources	$1,041,892.43
TOTAL REVENUES:	**$1,041,892.43**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$435,524.42
Total Instructional Services	**$435,524.42**
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,500.00
200-299: Employee Benefits	$293.18
300-399: Purchased Services	$99,322.00
400-499: Materials & Supplies	$130,286.28
600-899: Other Objects	$104,728.00
Total Instructional Support Services	**$336,129.46**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$1,200.00
Total Operations & Maintenance Services	**$1,200.00**
6000-6999: General Administrative Services	
300-399: Purchased Services	$31,524.47
400-499: Materials & Supplies	$91,193.40
Total General Administrative Services	**$122,717.87**
9000-9899: Other Expenditures	
001-199: Personal Services	$11,920.00
200-299: Employee Benefits	$913.09
300-399: Purchased Services	$1,500.00
400-499: Materials & Supplies	$98,508.28
Total Other Expenditures	**$112,841.37**
TOTAL EXPENDITURES:	**$1,008,413.12**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$33,479.31
TOTAL OTHER FINANCING USES:	**$33,479.31**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,041,892.43**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4116-0
REVENUES:	
3000-5999: Federal Sources	$83,328.19
TOTAL REVENUES:	**$83,328.19**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$42,064.00
200-299: Employee Benefits	$3,977.69
400-499: Materials & Supplies	$12,964.26
Total Instructional Services	**$59,005.95**
2000-2999: Instructional Support Services	
001-199: Personal Services	$18,339.00
200-299: Employee Benefits	$5,983.24
Total Instructional Support Services	**$24,322.24**
TOTAL EXPENDITURES:	**$83,328.19**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$83,328.19**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4130-0
REVENUES:	
3000-5999: Federal Sources	$1,517,364.36
TOTAL REVENUES:	**$1,517,364.36**
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	$671,305.00
200-299: Employee Benefits	$125,621.05
300-399: Purchased Services	$550,220.63
400-499: Materials & Supplies	$20,956.54
600-899: Other Objects	$12,548.00
Total Instructional Support Services	**$1,380,651.22**
9000-9899: Other Expenditures	
300-399: Purchased Services	$35,552.66
400-499: Materials & Supplies	$6,493.53
600-899: Other Objects	$46,698.95
Total Other Expenditures	**$88,745.14**
TOTAL EXPENDITURES:	**$1,469,396.36**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$47,968.00
TOTAL OTHER FINANCING USES:	**$47,968.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,517,364.36**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	$276,102.34
TOTAL REVENUES:	**$276,102.34**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$73,476.39
Total Instructional Services	**$73,476.39**
2000-2999: Instructional Support Services	
001-199: Personal Services	$134,313.40
200-299: Employee Benefits	$53,364.73
300-399: Purchased Services	$5,836.28
600-899: Other Objects	$2,000.00
Total Instructional Support Services	**$195,514.41**
9000-9899: Other Expenditures	
400-499: Materials & Supplies	$1,831.54
Total Other Expenditures	**$1,831.54**
TOTAL EXPENDITURES:	**$270,822.34**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$5,280.00
TOTAL OTHER FINANCING USES:	**$5,280.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$276,102.34**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4160-0
REVENUES:	
3000-5999: Federal Sources	$542,224.40
TOTAL REVENUES:	**$542,224.40**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$63,616.00
200-299: Employee Benefits	$22,957.98
400-499: Materials & Supplies	$194,357.64
Total Instructional Services	**$280,931.62**
2000-2999: Instructional Support Services	
001-199: Personal Services	$1,990.00
200-299: Employee Benefits	$152.38
300-399: Purchased Services	$111,900.22
400-499: Materials & Supplies	$57,853.00
600-899: Other Objects	$43,573.00
Total Instructional Support Services	**$215,468.60**
9000-9899: Other Expenditures	
400-499: Materials & Supplies	$35,454.18
Total Other Expenditures	**$35,454.18**
TOTAL EXPENDITURES:	**$531,854.40**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$10,370.00
TOTAL OTHER FINANCING USES:	**$10,370.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$542,224.40**
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 - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	4195-0
REVENUES:	
3000-5999: Federal Sources	$74,581.99
TOTAL REVENUES:	**$74,581.99**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$19,064.42
Total Instructional Services	**$19,064.42**
2000-2999: Instructional Support Services	
001-199: Personal Services	$16,160.00
200-299: Employee Benefits	$1,237.89
300-399: Purchased Services	$200.00
400-499: Materials & Supplies	$31,605.41
Total Instructional Support Services	**$49,203.30**
4000-4999: Auxiliary Services	
300-399: Purchased Services	$4,889.27
Total Auxiliary Services	**$4,889.27**
TOTAL EXPENDITURES:	**$73,156.99**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$1,425.00
TOTAL OTHER FINANCING USES:	**$1,425.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$74,581.99**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	5101-0
REVENUES:	
1000-2999: State Sources	$581,341.45
3000-5999: Federal Sources	$17,282,342.90
6000-7999: Local Sources	$879,626.92
8000-8999: Other Sources	$259,045.80
TOTAL REVENUES:	**$19,002,357.07**
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$121,997.20
400-499: Materials & Supplies	$100,280.80
Total Operations & Maintenance Services	**$222,278.00**
4000-4999: Auxiliary Services	
001-199: Personal Services	$7,114,219.91
200-299: Employee Benefits	$3,858,421.36
300-399: Purchased Services	$29,125.29
400-499: Materials & Supplies	$12,601,283.78
500-599: Capital Outlay	$157,751.05
600-899: Other Objects	$5,395.36
Total Auxiliary Services	**$23,766,196.75**
TOTAL EXPENDITURES:	**$23,988,474.75**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$49,194.67
9200-9299: Transfers In	$6,050,888.13
TOTAL OTHER FINANCING SOURCES:	**$6,100,082.80**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$2,262,309.79
TOTAL OTHER FINANCING USES:	**$2,262,309.79**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$20,150,701.74**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($1,148,344.67)**
BEGINNING FUND BALANCE - OCT. 1:	**$14,339,918.64**
ENDING FUND BALANCE - SEPT. 30:	**$13,191,573.97**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	5920-0
REVENUES:	
3000-5999: Federal Sources	$259,856.55
TOTAL REVENUES:	**$259,856.55**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$195,726.48
200-299: Employee Benefits	$64,130.07
Total Instructional Services	**$259,856.55**
TOTAL EXPENDITURES:	**$259,856.55**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$259,856.55**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	5930-0
REVENUES:	
3000-5999: Federal Sources	$86,914.77
TOTAL REVENUES:	**$86,914.77**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$65,923.37
200-299: Employee Benefits	$20,991.40
Total Instructional Services	**$86,914.77**
TOTAL EXPENDITURES:	**$86,914.77**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$86,914.77**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$0.00**
BEGINNING FUND BALANCE - OCT. 1:	**$0.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	5991-0
REVENUES:	
3000-5999: Federal Sources	$122,672.23
TOTAL REVENUES:	**$122,672.23**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$83,491.11
200-299: Employee Benefits	$31,168.51
300-399: Purchased Services	$4,070.76
Total Instructional Services	**$118,730.38**
TOTAL EXPENDITURES:	**$118,730.38**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$3,941.85
TOTAL OTHER FINANCING USES:	**$3,941.85**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$122,672.23**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6001-0
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$71,789.33
TOTAL OTHER FINANCING SOURCES:	**$71,789.33**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**($71,789.33)**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$71,789.33**
BEGINNING FUND BALANCE - OCT. 1:	**$75,686.89**
ENDING FUND BALANCE - SEPT. 30:	**$147,476.22**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6110-0
REVENUES:	
6000-7999: Local Sources	$22,970,034.32
TOTAL REVENUES:	**$22,970,034.32**
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	$99,251.60
Total Instructional Services	**$99,251.60**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$20,882,997.03
400-499: Materials & Supplies	$6,451,411.43
500-599: Capital Outlay	$925,452.32
600-899: Other Objects	$2,791,714.43
Total Operations & Maintenance Services	**$31,051,575.21**
6000-6999: General Administrative Services	
300-399: Purchased Services	$2,500.00
Total General Administrative Services	**$2,500.00**
7000-7999: Capital Outlay	
500-599: Capital Outlay	$2,421,051.73
Total Capital Outlay	**$2,421,051.73**
TOTAL EXPENDITURES:	**$33,574,378.54**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$67,271.32
9200-9299: Transfers In	$18,003,075.75
TOTAL OTHER FINANCING SOURCES:	**$18,070,347.07**
OTHER FINANCING USES:	
920-929: Transfers Out	$18,003,075.75
TOTAL OTHER FINANCING USES:	**$18,003,075.75**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$33,507,107.22**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($10,537,072.90)**
BEGINNING FUND BALANCE - OCT. 1:	**$25,261,758.85**
ENDING FUND BALANCE - SEPT. 30:	**$14,724,685.95**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6235-0
REVENUES:	
6000-7999: Local Sources	$1,392,505.84
TOTAL REVENUES:	**$1,392,505.84**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$679,502.50
200-299: Employee Benefits	$52,705.26
Total Instructional Services	**$732,207.76**
2000-2999: Instructional Support Services	
001-199: Personal Services	$18,288.00
200-299: Employee Benefits	$1,400.85
Total Instructional Support Services	**$19,688.85**
TOTAL EXPENDITURES:	**$751,896.61**
OTHER FINANCING USES:	
920-929: Transfers Out	$750,007.00
TOTAL OTHER FINANCING USES:	**$750,007.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,501,903.61**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($109,397.77)**
BEGINNING FUND BALANCE - OCT. 1:	**$667,712.15**
ENDING FUND BALANCE - SEPT. 30:	**$558,314.38**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6240-0
REVENUES:	
6000-7999: Local Sources	$2,508,723.75
TOTAL REVENUES:	**$2,508,723.75**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$567,274.00
200-299: Employee Benefits	$43,478.68
Total Instructional Services	**$610,752.68**
2000-2999: Instructional Support Services	
001-199: Personal Services	$36,413.25
200-299: Employee Benefits	$3,065.03
Total Instructional Support Services	**$39,478.28**
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	$5,415.00
200-299: Employee Benefits	$414.81
Total Operations & Maintenance Services	**$5,829.81**
TOTAL EXPENDITURES:	**$656,060.77**
OTHER FINANCING USES:	
920-929: Transfers Out	$1,084,355.00
TOTAL OTHER FINANCING USES:	**$1,084,355.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,740,415.77**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$768,307.98**
BEGINNING FUND BALANCE - OCT. 1:	**($26,023.72)**
ENDING FUND BALANCE - SEPT. 30:	**$742,284.26**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6245-0
REVENUES:	
6000-7999: Local Sources	$3,896,602.58
TOTAL REVENUES:	**$3,896,602.58**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$2,099,241.02
200-299: Employee Benefits	$689,372.92
Total Instructional Services	**$2,788,613.94**
2000-2999: Instructional Support Services	
001-199: Personal Services	$335,253.40
200-299: Employee Benefits	$117,458.07
Total Instructional Support Services	**$452,711.47**
TOTAL EXPENDITURES:	**$3,241,325.41**
OTHER FINANCING USES:	
920-929: Transfers Out	$377,600.00
TOTAL OTHER FINANCING USES:	**$377,600.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$3,618,925.41**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$277,677.17**
BEGINNING FUND BALANCE - OCT. 1:	**$2,343,346.79**
ENDING FUND BALANCE - SEPT. 30:	**$2,621,023.96**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	6250-0
REVENUES:	
6000-7999: Local Sources	$1,785,345.05
TOTAL REVENUES:	**$1,785,345.05**
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	$490,255.06
200-299: Employee Benefits	$39,912.93
Total Instructional Services	**$530,167.99**
2000-2999: Instructional Support Services	
001-199: Personal Services	$5,058.00
200-299: Employee Benefits	$387.45
Total Instructional Support Services	**$5,445.45**
TOTAL EXPENDITURES:	**$535,613.44**
OTHER FINANCING USES:	
920-929: Transfers Out	$1,456,198.51
TOTAL OTHER FINANCING USES:	**$1,456,198.51**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,991,811.95**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($206,466.90)**
BEGINNING FUND BALANCE - OCT. 1:	**$548,555.02**
ENDING FUND BALANCE - SEPT. 30:	**$342,088.12**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	7101-0
REVENUES:	
6000-7999: Local Sources	$13,251,118.16
TOTAL REVENUES:	**$13,251,118.16**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$1,832,963.29
400-499: Materials & Supplies	$5,152,186.93
500-599: Capital Outlay	$415,990.96
600-899: Other Objects	$975,951.36
Total Instructional Services	**$8,377,092.54**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$1,451,869.44
400-499: Materials & Supplies	$2,668,641.65
500-599: Capital Outlay	$73,412.01
600-899: Other Objects	$472,014.02
Total Instructional Support Services	**$4,665,937.12**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$1,195,061.56
400-499: Materials & Supplies	$374,848.20
500-599: Capital Outlay	$344,947.68
600-899: Other Objects	$388,506.37
Total Operations & Maintenance Services	**$2,303,363.81**
4000-4999: Auxiliary Services	
300-399: Purchased Services	$940,700.13
Total Auxiliary Services	**$940,700.13**
9000-9899: Other Expenditures	
400-499: Materials & Supplies	$822,059.68
600-899: Other Objects	$90,574.28
Total Other Expenditures	**$912,633.96**
TOTAL EXPENDITURES:	**$17,199,727.56**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$26,098.45
9200-9299: Transfers In	$8,042,085.52
TOTAL OTHER FINANCING SOURCES:	**$8,068,183.97**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$5,239.01

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	7101-0
920-929: Transfers Out	$2,416,048.12
TOTAL OTHER FINANCING USES:	**$2,421,287.13**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$11,552,830.72**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$1,698,287.44**
BEGINNING FUND BALANCE - OCT. 1:	**$13,951,008.59**
ENDING FUND BALANCE - SEPT. 30:	**$15,649,296.03**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-12**

Fund Types Descriptions/Fund Source	8992-0
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$1,196.65
Total Instructional Services	**$1,196.65**
TOTAL EXPENDITURES:	**$1,196.65**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,196.65**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($1,196.65)**
BEGINNING FUND BALANCE - OCT. 1:	**$297,613.22**
ENDING FUND BALANCE - SEPT. 30:	**$296,416.57**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-13**

Fund Types Descriptions/Fund Source	9110-0
REVENUES:	
6000-7999: Local Sources	$242,942.75
TOTAL REVENUES:	**$242,942.75**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$36,389,482.24
TOTAL OTHER FINANCING SOURCES:	**$36,389,482.24**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$33,970,041.38
TOTAL OTHER FINANCING USES:	**$33,970,041.38**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**($2,419,440.86)**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$2,662,383.61**
BEGINNING FUND BALANCE - OCT. 1:	**$2,389,591.11**
ENDING FUND BALANCE - SEPT. 30:	**$5,051,974.72**

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, 2025

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	$140,414.38
TOTAL REVENUES:	**$345,856.49**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$10,752.82
TOTAL OTHER FINANCING SOURCES:	**$10,752.82**
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	$10,752.82
TOTAL OTHER FINANCING USES:	**$10,752.82**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$0.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$345,856.49**
BEGINNING FUND BALANCE - OCT. 1:	**$3,462,466.53**
ENDING FUND BALANCE - SEPT. 30:	**$3,808,323.02**

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, 2025

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	$51,598.42
TOTAL REVENUES:	**$169,864.77**
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:	**$138,663.33**
BEGINNING FUND BALANCE - OCT. 1:	**$1,433,784.91**
ENDING FUND BALANCE - SEPT. 30:	**$1,572,448.24**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	1320-0
REVENUES:	
1000-2999: State Sources	$2,395,596.00
TOTAL REVENUES:	**$2,395,596.00**
EXPENDITURES:	
4000-4999: Auxiliary Services	
500-599: Capital Outlay	$2,395,596.00
Total Auxiliary Services	**$2,395,596.00**
TOTAL EXPENDITURES:	**$2,395,596.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$2,395,596.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	1765-0
REVENUES:	
1000-2999: State Sources	$34,272,644.00
TOTAL REVENUES:	**$34,272,644.00**
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	$24,140,691.48
Total Capital Outlay	**$24,140,691.48**
TOTAL EXPENDITURES:	**$24,140,691.48**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$24,140,691.48**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$10,131,952.52**
BEGINNING FUND BALANCE - OCT. 1:	**$26,015,831.25**
ENDING FUND BALANCE - SEPT. 30:	**$36,147,783.77**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	2120-0
REVENUES:	
1000-2999: State Sources	$7,840,022.54
6000-7999: Local Sources	$1,939,851.00
TOTAL REVENUES:	**$9,779,873.54**
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	$3,225,314.72
Total Operations & Maintenance Services	**$3,225,314.72**
7000-7999: Capital Outlay	
500-599: Capital Outlay	$6,421,712.43
Total Capital Outlay	**$6,421,712.43**
TOTAL EXPENDITURES:	**$9,647,027.15**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$9,647,027.15**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$132,846.39**
BEGINNING FUND BALANCE - OCT. 1:	**$4,181,335.96**
ENDING FUND BALANCE - SEPT. 30:	**$4,314,182.35**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	**2120-9**
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	$726,616.94
Total Capital Outlay	**$726,616.94**
TOTAL EXPENDITURES:	**$726,616.94**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$726,616.94**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($726,616.94)**
BEGINNING FUND BALANCE - OCT. 1:	**$726,616.94**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	2210-0
REVENUES:	
1000-2999: State Sources	$1,398,326.24
TOTAL REVENUES:	**$1,398,326.24**
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	$1,398,326.24
Total Capital Outlay	**$1,398,326.24**
TOTAL EXPENDITURES:	**$1,398,326.24**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$1,398,326.24**
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**

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, 2025

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	$1,086,741.89
Total Instructional Services	**$1,086,741.89**
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	$11,450.46
500-599: Capital Outlay	$125,694.54
Total Instructional Support Services	**$137,145.00**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$258,705.16
400-499: Materials & Supplies	$275,938.45
500-599: Capital Outlay	$374,514.22
Total Operations & Maintenance Services	**$909,157.83**
4000-4999: Auxiliary Services	
300-399: Purchased Services	$49,626.00
400-499: Materials & Supplies	$150,917.00
500-599: Capital Outlay	$3,759,426.05
Total Auxiliary Services	**$3,959,969.05**
7000-7999: Capital Outlay	
500-599: Capital Outlay	$32,053,000.21
Total Capital Outlay	**$32,053,000.21**
TOTAL EXPENDITURES:	**$38,146,013.98**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$50,000,000.00
TOTAL OTHER FINANCING SOURCES:	**$50,000,000.00**
OTHER FINANCING USES:	
920-929: Transfers Out	$3,053,736.43
TOTAL OTHER FINANCING USES:	**$3,053,736.43**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**($8,800,249.59)**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$8,800,249.59**
BEGINNING FUND BALANCE - OCT. 1:	**$191,055,869.42**
ENDING FUND BALANCE - SEPT. 30:	**$199,856,119.01**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	6520-0
REVENUES:	
6000-7999: Local Sources	$220,241.09
TOTAL REVENUES:	**$220,241.09**
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	$381,528.91
TOTAL OTHER FINANCING SOURCES:	**$381,528.91**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**($381,528.91)**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$601,770.00**
BEGINNING FUND BALANCE - OCT. 1:	**($601,770.00)**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	6690-0
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	$15,874,782.34
Total Capital Outlay	**$15,874,782.34**
TOTAL EXPENDITURES:	**$15,874,782.34**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$15,874,782.34**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($15,874,782.34)**
BEGINNING FUND BALANCE - OCT. 1:	**$18,326,970.48**
ENDING FUND BALANCE - SEPT. 30:	**$2,452,188.14**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	8411-0
REVENUES:	
1000-2999: State Sources	$545,532.00
TOTAL REVENUES:	**$545,532.00**
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$545,532.00
Total Operations & Maintenance Services	**$545,532.00**
TOTAL EXPENDITURES:	**$545,532.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$545,532.00**
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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	9110-0
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$4,877.80
Total Operations & Maintenance Services	**$4,877.80**
7000-7999: Capital Outlay	
500-599: Capital Outlay	$51,592,543.53
Total Capital Outlay	**$51,592,543.53**
TOTAL EXPENDITURES:	**$51,597,421.33**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$40,000,000.00
TOTAL OTHER FINANCING SOURCES:	**$40,000,000.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$11,597,421.33**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($11,597,421.33)**
BEGINNING FUND BALANCE - OCT. 1:	**$31,258,092.01**
ENDING FUND BALANCE - SEPT. 30:	**$19,660,670.68**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-14**

Fund Types Descriptions/Fund Source	9115-0
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$30,130.00
Total Operations & Maintenance Services	**$30,130.00**
TOTAL EXPENDITURES:	**$30,130.00**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$30,130.00**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**($30,130.00)**
BEGINNING FUND BALANCE - OCT. 1:	**$30,130.00**
ENDING FUND BALANCE - SEPT. 30:	**$0.00**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

002 - Baldwin County Board of Education **Exhibit C-II-32**

Fund Types Descriptions/Fund Source	7501-0
REVENUES:	
6000-7999: Local Sources	$3,279,128.25
TOTAL REVENUES:	**$3,279,128.25**
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	$252,024.95
400-499: Materials & Supplies	$535,146.38
500-599: Capital Outlay	$9,839.00
600-899: Other Objects	$108,251.84
Total Instructional Services	**$905,262.17**
2000-2999: Instructional Support Services	
300-399: Purchased Services	$215,690.13
400-499: Materials & Supplies	$795,476.93
500-599: Capital Outlay	$6,199.00
600-899: Other Objects	$135,811.53
Total Instructional Support Services	**$1,153,177.59**
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	$73,557.94
400-499: Materials & Supplies	$12,715.21
500-599: Capital Outlay	$13,825.37
600-899: Other Objects	$31,207.96
Total Operations & Maintenance Services	**$131,306.48**
4000-4999: Auxiliary Services	
300-399: Purchased Services	$91,016.74
Total Auxiliary Services	**$91,016.74**
9000-9899: Other Expenditures	
400-499: Materials & Supplies	$350,158.66
600-899: Other Objects	$360,196.68
Total Other Expenditures	**$710,355.34**
TOTAL EXPENDITURES:	**$2,991,118.32**
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	$6,865.54
9200-9299: Transfers In	$178,416.60
TOTAL OTHER FINANCING SOURCES:	**$185,282.14**

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, 2025

002 - Baldwin County Board of Education **Exhibit C-II-32**

Fund Types Descriptions/Fund Source	7501-0
OTHER FINANCING USES:	
920-929: Transfers Out	$442,764.28
TOTAL OTHER FINANCING USES:	**$442,764.28**
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	**$3,248,600.46**
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	**$30,527.79**
BEGINNING FUND BALANCE - OCT. 1:	**$2,889,831.56**
ENDING FUND BALANCE - SEPT. 30:	**$2,920,359.35**

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, 2025

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:	$1,047,339,922.31
ENDING FUND BALANCE - SEPT. 30:	$1,047,339,922.31