

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 07**

**Exhibit F-I-A**

**002 - Baldwin County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$58,018,196.71	\$27,417,790.21	\$11,896,748.49	\$29,003,624.59	\$0.00	\$1,877,807.79	\$0.00
Investments	\$0.00	\$401,011.15	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$20,972.00	\$1,750,756.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$335,355.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$1,005,147.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,660,993.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$490,816,037.23
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,889,083.18
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,570,301.07
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$202,656,292.49
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$60,836,075.19</b>	<b>\$30,910,060.70</b>	<b>\$12,637,398.40</b>	<b>\$29,003,624.59</b>	<b>\$0.00</b>	<b>\$1,879,466.15</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$126,029.35	\$1,720,954.15	\$0.00	\$75,345.85	\$0.00	\$7,630.11	\$0.00
Interfund Payable	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,233.23	\$345,926.80	\$0.00	\$0.00	\$0.00	\$1,485.31	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,226,593.56
<b>Total Liabilities:</b>	<b>\$1,636,263.28</b>	<b>\$2,066,880.95</b>	<b>\$0.00</b>	<b>\$75,345.85</b>	<b>\$0.00</b>	<b>\$9,115.42</b>	<b>\$207,226,593.56</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$495,705,120.41
Contributed Capital							
Reserved Fund Balance	\$1,702,760.47	\$5,430,555.73	\$4,097,620.74	\$9,013,972.95	\$0.00	\$469,736.68	\$0.00
Unreserved Fund balance	\$57,497,051.44	\$23,412,624.02	\$8,539,777.66	\$19,914,305.79	\$0.00	\$1,400,614.05	\$0.00
<b>Total Fund Equity:</b>	<b>\$59,199,811.91</b>	<b>\$28,843,179.75</b>	<b>\$12,637,398.40</b>	<b>\$28,928,278.74</b>	<b>\$0.00</b>	<b>\$1,870,350.73</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$60,836,075.19</b>	<b>\$30,910,060.70</b>	<b>\$12,637,398.40</b>	<b>\$29,003,624.59</b>	<b>\$0.00</b>	<b>\$1,879,466.15</b>	<b>\$702,931,713.97</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2015, Fiscal Period 07**

**002 - Baldwin County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$79,695,286.53	\$211,977.07	\$0.00	\$0.00	\$0.00	\$79,907,263.60
Federal Sources	\$0.00	\$14,413,696.55	\$0.00	\$0.00	\$0.00	\$14,413,696.55
Local Sources	\$76,938,885.33	\$16,090,949.89	\$0.00	\$0.00	\$2,121,984.90	\$95,151,820.12
Other Sources	\$3,860,748.74	\$199,810.61	\$0.00	\$0.00	\$0.00	\$4,060,559.35
<b>Total Revenues:</b>	<b>\$160,494,920.60</b>	<b>\$30,916,434.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,121,984.90</b>	<b>\$193,533,339.62</b>
<b>Expenditures</b>						
Instructional Services	\$77,959,910.25	\$9,383,009.21	\$0.00	\$89,226.00	\$676,981.17	\$88,109,126.63
Instructional Support Services	\$22,936,170.21	\$2,329,675.28	\$0.00	\$0.00	\$466,857.19	\$25,732,702.68
Operation & Maintenance Services	\$8,057,419.04	\$9,219,830.75	\$0.00	\$902,506.57	\$109,396.98	\$18,289,153.34
Auxiliary Services	\$6,860,963.77	\$10,450,620.79	\$0.00	\$2,207,078.00	\$70,343.11	\$19,589,005.67
General Administrative Services	\$5,766,476.68	\$313,951.04	\$0.00	\$0.00	\$0.00	\$6,080,427.72
Capital Outlay	\$21,841.36	\$29,859.15	\$0.00	\$4,566,704.04	\$0.00	\$4,618,404.55
Debt Service	\$5,829,843.30	\$37,637.95	\$219,213.27	\$454,371.43	\$315.37	\$6,541,381.32
Other Expenditures	\$2,051,486.50	\$2,610,697.72	\$0.00	\$0.00	\$564,972.15	\$5,227,156.37
<b>Total Expenditures:</b>	<b>\$129,484,111.11</b>	<b>\$34,375,281.89</b>	<b>\$219,213.27</b>	<b>\$8,219,886.04</b>	<b>\$1,888,865.97</b>	<b>\$174,187,358.28</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,128,962.94	\$6,394,836.68	\$7,590,085.05	\$0.00	\$91,739.59	\$17,205,624.26
Other Fund Uses:	\$13,072,112.81	\$2,451,391.00	\$0.00	\$0.00	\$234,095.66	\$15,757,599.47
<b>Total Other Fund Sources (Uses):</b>	<b>(\$9,943,149.87)</b>	<b>\$3,943,445.68</b>	<b>\$7,590,085.05</b>	<b>\$0.00</b>	<b>(\$142,356.07)</b>	<b>\$1,448,024.79</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$21,067,659.62</b>	<b>\$484,597.91</b>	<b>\$7,370,871.78</b>	<b>(\$8,219,886.04)</b>	<b>\$90,762.86</b>	<b>\$20,794,006.13</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$38,132,152.29</b>	<b>\$28,358,581.84</b>	<b>\$5,266,526.62</b>	<b>\$37,148,164.78</b>	<b>\$1,779,587.87</b>	<b>\$110,685,013.40</b>
<b>Ending Fund Balance:</b>	<b>\$59,199,811.91</b>	<b>\$28,843,179.75</b>	<b>\$12,637,398.40</b>	<b>\$28,928,278.74</b>	<b>\$1,870,350.73</b>	<b>\$131,479,019.53</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2015, Fiscal Period 07**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$134,462,253.00	\$79,695,286.53	(\$54,766,966.47)	\$1,382,482.95	\$211,977.07	(\$1,170,505.88)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$14,413,696.55	(\$11,327,291.64)
Local Sources	\$107,597,676.64	\$76,938,885.33	(\$30,658,791.31)	\$23,776,432.00	\$16,090,949.89	(\$7,685,482.11)
Other Sources	\$367,000.00	\$3,860,748.74	\$3,493,748.74	\$503,864.00	\$199,810.61	(\$304,053.39)
Total Revenues:	\$242,426,929.64	\$160,494,920.60	(\$81,932,009.04)	\$51,403,767.14	\$30,916,434.12	(\$20,487,333.02)
Expenditures						
Instructional Services	\$138,930,954.22	\$77,959,910.25	\$60,971,043.97	\$13,490,470.82	\$9,383,009.21	\$4,107,461.61
Instructional Support Services	\$38,895,450.32	\$22,936,170.21	\$15,959,280.11	\$3,862,316.90	\$2,329,675.28	\$1,532,641.62
Operation & Maintenance Services	\$17,750,463.08	\$8,057,419.04	\$9,693,044.04	\$14,694,470.00	\$9,219,830.75	\$5,474,639.25
Auxiliary Services	\$10,757,404.68	\$6,860,963.77	\$3,896,440.91	\$19,653,680.06	\$10,450,620.79	\$9,203,059.27
General Administrative Services	\$8,730,429.75	\$5,766,476.68	\$2,963,953.07	\$999,001.29	\$313,951.04	\$685,050.25
Special Revenue Outlay	\$0.00	\$21,841.36	(\$21,841.36)	\$0.00	\$29,859.15	(\$29,859.15)
General Service	\$10,361,473.93	\$5,829,843.30	\$4,531,630.63	\$34,432.00	\$37,637.95	(\$3,205.95)
Other Expenditures	\$3,316,096.50	\$2,051,486.50	\$1,264,610.00	\$4,482,886.50	\$2,610,697.72	\$1,872,188.78
Total Expenditures:	\$228,742,272.48	\$129,484,111.11	\$99,258,161.37	\$57,217,257.57	\$34,375,281.89	\$22,841,975.68
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,061,265.68	\$3,128,962.94	\$1,067,697.26	\$4,492,296.00	\$6,394,836.68	\$1,902,540.68
Other Financing Uses:	\$13,952,264.76	\$13,072,112.81	\$880,151.95	\$71,280.00	\$2,451,391.00	(\$2,380,111.00)
Total Other Financing Sources (Uses):	(\$11,890,999.08)	(\$9,943,149.87)	\$1,947,849.21	\$4,421,016.00	\$3,943,445.68	(\$477,570.32)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,793,658.08	\$21,067,659.62	\$19,274,001.54	(\$1,392,474.43)	\$484,597.91	\$1,877,072.34
Beginning Fund Balance - Oct. 1:	\$38,206,486.14	\$38,132,152.29	(\$74,333.85)	\$28,529,967.05	\$28,358,581.84	(\$171,385.21)
Ending Fund Balance:	\$40,000,144.22	\$59,199,811.91	\$19,199,667.69	\$27,137,492.62	\$28,843,179.75	\$1,705,687.13

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2015, Fiscal Period 07**

**002 - Baldwin County Schools**

002 - Baldwin County Schools		DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)		Budget	Actual	Favorable (Unfavorable)
Revenues							
State Sources	\$236,643.55	\$0.00	(\$236,643.55)		\$6,416,408.45	\$0.00	(\$6,416,408.45)
Federal Sources	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00		\$3,698,658.00	\$0.00	(\$3,698,658.00)
Other Sources	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total Revenues:	\$236,643.55	\$0.00	(\$236,643.55)		\$10,115,066.45	\$0.00	(\$10,115,066.45)
Expenditures							
Instructional Services	\$0.00	\$0.00	\$0.00		\$0.00	\$89,226.00	(\$89,226.00)
Instructional Support Services	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00		\$222,000.00	\$902,506.57	(\$680,506.57)
Auxiliary Services	\$0.00	\$0.00	\$0.00		\$2,833,166.05	\$2,207,078.00	\$626,088.05
Debt Administrative Services	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00		\$11,480,000.00	\$4,566,704.04	\$6,913,295.96
Debt Service	\$9,696,612.31	\$219,213.27	\$9,477,399.04		\$6,450,082.39	\$454,371.43	\$5,995,710.96
Other Expenditures	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,696,612.31	\$219,213.27	\$9,477,399.04		\$20,985,248.44	\$8,219,886.04	\$12,765,362.40
Other Financing Sources (Uses)							
Other Financing Sources:	\$9,459,968.76	\$7,590,085.05	(\$1,869,883.71)		\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,459,968.76	\$7,590,085.05	(\$1,869,883.71)		\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$7,370,871.78	\$7,370,871.78		(\$10,870,181.99)	(\$8,219,886.04)	\$2,650,295.95
Beginning Fund Balance - Oct. 1:	\$5,266,526.62	\$5,266,526.62	\$0.00		\$37,148,164.78	\$37,148,164.78	\$0.00
Ending Fund Balance:	\$5,266,526.62	\$12,637,398.40	\$7,370,871.78		\$26,277,982.79	\$28,928,278.74	\$2,650,295.95

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2015, Fiscal Period 07**

**002 - Baldwin County Schools**

002 - Baldwin County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST			VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$142,497,787.95	\$79,907,263.60	(\$62,590,524.35)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$14,413,696.55	(\$11,327,291.64)
Local Sources	\$1,924,071.00	\$2,121,984.90	\$197,913.90	\$136,996,837.64	\$95,151,820.12	(\$41,845,017.52)
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$4,060,559.35	\$3,189,695.35
Total Revenues:	\$1,924,071.00	\$2,121,984.90	\$197,913.90	\$306,106,477.78	\$193,533,339.62	(\$112,573,138.16)
Expenditures						
Instructional Services	\$556,117.00	\$676,981.17	(\$120,864.17)	\$152,977,542.04	\$88,109,126.63	\$64,868,415.41
Instructional Support Services	\$543,672.00	\$466,857.19	\$76,814.81	\$43,301,439.22	\$25,732,702.68	\$17,568,736.54
Operation & Maintenance Services	\$48,572.00	\$109,396.98	(\$60,824.98)	\$32,715,505.08	\$18,289,153.34	\$14,426,351.74
Auxiliary Services	\$74,927.00	\$70,343.11	\$4,583.89	\$33,319,177.79	\$19,589,005.67	\$13,730,172.12
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,729,431.04	\$6,080,427.72	\$3,649,003.32
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$4,618,404.55	\$6,861,595.45
Expendable Service	\$0.00	\$315.37	(\$315.37)	\$26,542,600.63	\$6,541,381.32	\$20,001,219.31
Other Expenditures	\$399,931.00	\$564,972.15	(\$165,041.15)	\$8,198,914.00	\$5,227,156.37	\$2,971,757.63
Total Expenditures:	\$1,623,219.00	\$1,888,865.97	(\$265,646.97)	\$318,264,609.80	\$174,187,358.28	\$144,077,251.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$91,739.59	\$91,739.59	\$16,013,530.44	\$17,205,624.26	\$1,192,093.82
Other Financing Uses:	\$0.00	\$234,095.66	(\$234,095.66)	\$14,023,544.76	\$15,757,599.47	(\$1,734,054.71)
Total Other Financing Sources (Uses):	\$0.00	(\$142,356.07)	(\$142,356.07)	\$1,989,985.68	\$1,448,024.79	(\$541,960.89)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$300,852.00	\$90,762.86	(\$210,089.14)	(\$10,168,146.34)	\$20,794,006.13	\$30,962,152.47
Beginning Fund Balance - Oct. 1:	\$1,821,557.55	\$1,779,587.87	(\$41,969.68)	\$110,972,702.14	\$110,685,013.40	(\$287,688.74)
Ending Fund Balance:	\$2,122,409.55	\$1,870,350.73	(\$252,058.82)	\$100,804,555.80	\$131,479,019.53	\$30,674,463.73

Information in this report has been reconciled to the corresponding bank statements.