

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 11**

**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	\$36,751,722.64	\$23,625,211.56	\$16,091,150.95	\$37,338,388.17	\$0.00	\$1,678,458.30	\$0.00
Investments	\$0.00	\$399,869.72	\$740,649.91	\$0.00	\$0.00	\$1,655.88	\$0.00
Receivables	\$37,697.78	\$468,182.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$633.00	\$286,091.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$835,734.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,626,124.65	\$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	\$481,082,405.04
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,556,994.54
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,155,248.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,483,931.04
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$39,552,090.87</b>	<b>\$25,615,090.22</b>	<b>\$16,831,800.86</b>	<b>\$37,338,388.17</b>	<b>\$0.00</b>	<b>\$1,680,114.18</b>	<b>\$701,278,578.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$478,384.67	\$1,599,439.71	\$0.00	\$199,067.83	\$0.00	\$18,271.07	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$633.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,122.05	\$400,587.62	\$0.00	\$0.00	\$0.00	\$2,300.04	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,639,179.07
<b>Total Liabilities:</b>	<b>\$1,988,506.72</b>	<b>\$2,000,027.33</b>	<b>\$0.00</b>	<b>\$199,700.83</b>	<b>\$0.00</b>	<b>\$20,571.11</b>	<b>\$218,639,179.07</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$482,639,399.58
Contributed Capital							
Reserved Fund Balance	\$1,519,565.32	\$5,800,684.35	\$4,097,620.74	\$7,802,033.65	\$0.00	\$239,838.02	\$0.00
Unreserved Fund balance	\$36,044,018.83	\$17,814,378.54	\$12,734,180.12	\$29,336,653.69	\$0.00	\$1,419,705.05	\$0.00
<b>Total Fund Equity:</b>	<b>\$37,563,584.15</b>	<b>\$23,615,062.89</b>	<b>\$16,831,800.86</b>	<b>\$37,138,687.34</b>	<b>\$0.00</b>	<b>\$1,659,543.07</b>	<b>\$482,639,399.58</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$39,552,090.87</b>	<b>\$25,615,090.22</b>	<b>\$16,831,800.86</b>	<b>\$37,338,388.17</b>	<b>\$0.00</b>	<b>\$1,680,114.18</b>	<b>\$701,278,578.65</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 2014, Fiscal Period 11**

**002 - Baldwin County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$118,660,686.39	\$0.00	\$87,064.91	\$2,352,861.73	\$0.00	\$121,100,613.03
Federal Sources	\$0.00	\$20,173,556.90	\$0.00	\$0.00	\$0.00	\$20,173,556.90
Local Sources	\$98,505,496.24	\$26,522,453.24	\$0.00	\$3,766,857.00	\$2,772,143.91	\$131,566,950.39
Other Sources	\$613,136.13	\$553,292.98	\$0.00	\$0.00	\$0.00	\$1,166,429.11
<b>Total Revenues:</b>	<b>\$217,779,318.76</b>	<b>\$47,249,303.12</b>	<b>\$87,064.91</b>	<b>\$6,119,718.73</b>	<b>\$2,772,143.91</b>	<b>\$274,007,549.43</b>
<b>Expenditures</b>						
Instructional Services	\$119,656,621.62	\$12,624,558.97	\$0.00	\$9,502,126.44	\$824,834.09	\$142,608,141.12
Instructional Support Services	\$33,756,007.77	\$3,631,637.98	\$0.00	\$0.00	\$698,890.52	\$38,086,536.27
Operation & Maintenance Services	\$11,428,160.23	\$13,327,733.29	\$0.00	\$388,023.46	\$72,403.53	\$25,216,320.51
Auxiliary Services	\$9,985,117.51	\$14,130,099.56	\$0.00	\$3,943,465.00	\$105,211.91	\$28,163,893.98
General Administrative Services	\$8,310,789.74	\$504,376.43	\$0.00	\$0.00	\$0.00	\$8,815,166.17
Capital Outlay	\$0.00	\$635,093.85	\$0.00	\$5,259,998.84	\$0.00	\$5,895,092.69
Debt Service	\$6,042,451.13	\$349,046.59	\$267,991.30	\$577,195.96	\$0.00	\$7,236,684.98
Other Expenditures	\$2,753,104.72	\$4,396,830.66	\$0.00	\$0.00	\$722,317.97	\$7,872,253.35
<b>Total Expenditures:</b>	<b>\$191,932,252.72</b>	<b>\$49,599,377.33</b>	<b>\$267,991.30</b>	<b>\$19,670,809.70</b>	<b>\$2,423,658.02</b>	<b>\$263,894,089.07</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,011,491.48	\$5,889,428.00	\$12,050,314.55	\$18,500,000.01	\$86,883.84	\$39,538,117.88
Other Fund Uses:	\$25,718,238.05	\$2,642,059.12	\$9,500,052.89	\$6,791.26	\$285,601.71	\$38,152,743.03
<b>Total Other Fund Sources (Uses):</b>	<b>(\$22,706,746.57)</b>	<b>\$3,247,368.88</b>	<b>\$2,550,261.66</b>	<b>\$18,493,208.75</b>	<b>(\$198,717.87)</b>	<b>\$1,385,374.85</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,140,319.47</b>	<b>\$897,294.67</b>	<b>\$2,369,335.27</b>	<b>\$4,942,117.78</b>	<b>\$149,768.02</b>	<b>\$11,498,835.21</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$34,423,264.68</b>	<b>\$22,717,768.22</b>	<b>\$14,462,465.59</b>	<b>\$32,196,569.56</b>	<b>\$1,509,775.05</b>	<b>\$105,309,843.10</b>
<b>Ending Fund Balance:</b>	<b>\$37,563,584.15</b>	<b>\$23,615,062.89</b>	<b>\$16,831,800.86</b>	<b>\$37,138,687.34</b>	<b>\$1,659,543.07</b>	<b>\$116,808,678.31</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 2014, Fiscal Period 11**

**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	\$127,990,284.73	\$118,660,686.39	(\$9,329,598.34)	\$1,516,240.00	\$0.00	(\$1,516,240.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,891,644.29	\$20,173,556.90	(\$6,718,087.39)
Local Sources	\$100,794,287.03	\$98,505,496.24	(\$2,288,790.79)	\$22,912,090.00	\$26,522,453.24	\$3,610,363.24
Other Sources	\$935,540.00	\$613,136.13	(\$322,403.87)	\$500,861.00	\$553,292.98	\$52,431.98
Total Revenues:	\$229,720,111.76	\$217,779,318.76	(\$11,940,793.00)	\$51,820,835.29	\$47,249,303.12	(\$4,571,532.17)
Expenditures						
Instructional Services	\$135,216,312.03	\$119,656,621.62	\$15,559,690.41	\$14,690,994.69	\$12,624,558.97	\$2,066,435.72
Instructional Support Services	\$36,487,646.20	\$33,756,007.77	\$2,731,638.43	\$3,929,158.61	\$3,631,637.98	\$297,520.63
Operation & Maintenance Services	\$22,072,001.68	\$11,428,160.23	\$10,643,841.45	\$14,799,646.90	\$13,327,733.29	\$1,471,913.61
Auxiliary Services	\$10,303,621.19	\$9,985,117.51	\$318,503.68	\$19,587,255.51	\$14,130,099.56	\$5,457,155.95
General Administrative Services	\$10,100,112.92	\$8,310,789.74	\$1,789,323.18	\$890,744.70	\$504,376.43	\$386,368.27
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$732,788.91	\$635,093.85	\$97,695.06
General Service	\$7,500,323.93	\$6,042,451.13	\$1,457,872.80	\$663,117.11	\$349,046.59	\$314,070.52
Other Expenditures	\$3,330,692.04	\$2,753,104.72	\$577,587.32	\$4,857,447.27	\$4,396,830.66	\$460,616.61
Total Expenditures:	\$225,010,709.99	\$191,932,252.72	\$33,078,457.27	\$60,151,153.70	\$49,599,377.33	\$10,551,776.37
Other Financing Sources (Uses)						
Other Financing Sources:	\$10,749,725.94	\$3,011,491.48	(\$7,738,234.46)	\$3,378,061.85	\$5,889,428.00	\$2,511,366.15
Other Financing Uses:	\$17,801,524.61	\$25,718,238.05	(\$7,916,713.44)	\$71,280.00	\$2,642,059.12	(\$2,570,779.12)
Total Other Financing Sources (Uses):	(\$7,051,798.67)	(\$22,706,746.57)	(\$15,654,947.90)	\$3,306,781.85	\$3,247,368.88	(\$59,412.97)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,342,396.90)	\$3,140,319.47	\$5,482,716.37	(\$5,023,536.56)	\$897,294.67	\$5,920,831.23
Beginning Fund Balance - Oct. 1:	\$34,430,413.26	\$34,423,264.68	(\$7,148.58)	\$22,716,355.72	\$22,717,768.22	\$1,412.50
Ending Fund Balance:	\$32,088,016.36	\$37,563,584.15	\$5,475,567.79	\$17,692,819.16	\$23,615,062.89	\$5,922,243.73

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 2014, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$236,643.55	\$87,064.91	(\$149,578.64)	\$6,185,266.44	\$2,352,861.73	(\$3,832,404.71)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$3,836,857.00	\$3,766,857.00	(\$70,000.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$236,643.55	\$87,064.91	(\$149,578.64)	\$10,022,123.44	\$6,119,718.73	(\$3,902,404.71)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$9,683,305.97	\$9,502,126.44	\$181,179.53
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$395,154.00	\$388,023.46	\$7,130.54
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$5,904,206.68	\$3,943,465.00	\$1,960,741.68
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$14,382,061.00	\$5,259,998.84	\$9,122,062.16
Debt Service	\$9,606,788.31	\$267,991.30	\$9,338,797.01	\$6,520,510.39	\$577,195.96	\$5,943,314.43
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,606,788.31	\$267,991.30	\$9,338,797.01	\$36,885,238.04	\$19,670,809.70	\$17,214,428.34
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,367,144.76	\$12,050,314.55	\$2,683,169.79	\$9,500,000.00	\$18,500,000.01	\$9,000,000.01
Other Financing Uses:	\$9,500,000.00	\$9,500,052.89	(\$52.89)	\$4,000,000.00	\$6,791.26	\$3,993,208.74
Total Other Financing Sources (Uses):	(\$132,855.24)	\$2,550,261.66	\$2,683,116.90	\$5,500,000.00	\$18,493,208.75	\$12,993,208.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$9,503,000.00)	\$2,369,335.27	\$11,872,335.27	(\$21,363,114.60)	\$4,942,117.78	\$26,305,232.38
Beginning Fund Balance - Oct. 1:	\$14,462,465.59	\$14,462,465.59	\$0.00	\$32,196,569.08	\$32,196,569.56	\$0.48
Ending Fund Balance:	\$4,959,465.59	\$16,831,800.86	\$11,872,335.27	\$10,833,454.48	\$37,138,687.34	\$26,305,232.86

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 2014, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		
	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$135,928,434.72	\$121,100,613.03	(\$14,827,821.69)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,891,644.29	\$20,173,556.90	(\$6,718,087.39)
Local Sources	\$1,883,037.00	\$2,772,143.91	\$889,106.91	\$129,426,271.03	\$131,566,950.39	\$2,140,679.36
Other Sources	\$0.00	\$0.00	\$0.00	\$1,436,401.00	\$1,166,429.11	(\$269,971.89)
Total Revenues:	\$1,883,037.00	\$2,772,143.91	\$889,106.91	\$293,682,751.04	\$274,007,549.43	(\$19,675,201.61)
Expenditures						
Instructional Services	\$549,993.00	\$824,834.09	(\$274,841.09)	\$160,140,605.69	\$142,608,141.12	\$17,532,464.57
Instructional Support Services	\$539,881.00	\$698,890.52	(\$159,009.52)	\$40,956,685.81	\$38,086,536.27	\$2,870,149.54
Operation & Maintenance Services	\$29,572.00	\$72,403.53	(\$42,831.53)	\$37,296,374.58	\$25,216,320.51	\$12,080,054.07
Auxiliary Services	\$74,871.00	\$105,211.91	(\$30,340.91)	\$35,869,954.38	\$28,163,893.98	\$7,706,060.40
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$10,990,857.62	\$8,815,166.17	\$2,175,691.45
Total Outlay	\$0.00	\$0.00	\$0.00	\$15,114,849.91	\$5,895,092.69	\$9,219,757.22
Expendable Service	\$0.00	\$0.00	\$0.00	\$24,290,739.74	\$7,236,684.98	\$17,054,054.76
Other Expenditures	\$393,923.00	\$722,317.97	(\$328,394.97)	\$8,582,062.31	\$7,872,253.35	\$709,808.96
Total Expenditures:	\$1,588,240.00	\$2,423,658.02	(\$835,418.02)	\$333,242,130.04	\$263,894,089.07	\$69,348,040.97
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$86,883.84	\$86,883.84	\$32,994,932.55	\$39,538,117.88	\$6,543,185.33
Other Financing Uses:	\$0.00	\$285,601.71	(\$285,601.71)	\$31,372,804.61	\$38,152,743.03	(\$6,779,938.42)
Total Other Financing Sources (Uses):	\$0.00	(\$198,717.87)	(\$198,717.87)	\$1,622,127.94	\$1,385,374.85	(\$236,753.09)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$294,797.00	\$149,768.02	(\$145,028.98)	(\$37,937,251.06)	\$11,498,835.21	\$49,436,086.27
Beginning Fund Balance - Oct. 1:	\$1,509,775.06	\$1,509,775.05	(\$0.01)	\$105,315,578.71	\$105,309,843.10	(\$5,735.61)
Ending Fund Balance:	\$1,804,572.06	\$1,659,543.07	(\$145,028.99)	\$67,378,327.65	\$116,808,678.31	\$49,430,350.66

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