

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, 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	\$37,348,267.26	\$52,316,744.91	\$53,992,916.20	\$50,914,695.48	\$0.00	\$2,521,767.72	\$0.00
Investments	\$30,285,671.40	\$218,993.07	\$740,649.91	\$0.00	\$0.00	\$1,675.03	\$0.00
Receivables	\$2,926,221.39	\$515,956.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$420,024.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$889,537.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$67,004.70)	\$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	\$537,599,039.64
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,661,330.11
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,861,510.15
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,969,197.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$70,629,068.15</b>	<b>\$54,361,256.60</b>	<b>\$54,733,566.11</b>	<b>\$50,914,695.48</b>	<b>\$0.00</b>	<b>\$2,523,442.75</b>	<b>\$795,091,076.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$850,367.00	\$4,300,895.16	\$0.00	\$225,220.20	\$0.00	\$29,206.95	\$0.00
Interfund Payable	\$39,747.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,507,460.26	\$335,448.51	\$0.00	\$0.00	\$0.00	\$15,059.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,830,707.22
<b>Total Liabilities:</b>	<b>\$2,397,574.38</b>	<b>\$4,636,343.67</b>	<b>\$0.00</b>	<b>\$225,220.20</b>	<b>\$0.00</b>	<b>\$44,266.75</b>	<b>\$184,830,707.22</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$610,260,369.75
Contributed Capital							
Reserved Fund Balance	\$7,891,720.44	\$12,221,628.46	\$4,097,620.74	\$566,756.66	\$0.00	\$331,945.46	\$0.00
Unreserved Fund balance	\$60,339,773.33	\$37,503,284.47	\$50,635,945.37	\$50,122,718.62	\$0.00	\$2,147,230.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$68,231,493.77</b>	<b>\$49,724,912.93</b>	<b>\$54,733,566.11</b>	<b>\$50,689,475.28</b>	<b>\$0.00</b>	<b>\$2,479,176.00</b>	<b>\$610,260,369.75</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$70,629,068.15</b>	<b>\$54,361,256.60</b>	<b>\$54,733,566.11</b>	<b>\$50,914,695.48</b>	<b>\$0.00</b>	<b>\$2,523,442.75</b>	<b>\$795,091,076.97</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 2020, 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	\$156,190,014.72	\$0.00	\$0.00	\$3,568,261.00	\$0.00	\$159,758,275.72
Federal Sources	\$0.00	\$18,944,863.74	\$0.00	\$0.00	\$0.00	\$18,944,863.74
Local Sources	\$128,553,795.25	\$24,955,387.70	\$0.00	\$587,375.50	\$2,692,303.19	\$156,788,861.64
Other Sources	\$1,748,029.17	\$576,690.83	\$0.00	\$0.00	\$0.00	\$2,324,720.00
<b>Total Revenues:</b>	<b>\$286,491,839.14</b>	<b>\$44,476,942.27</b>	<b>\$0.00</b>	<b>\$4,155,636.50</b>	<b>\$2,692,303.19</b>	<b>\$337,816,721.10</b>
<b>Expenditures</b>						
Instructional Services	\$143,839,071.31	\$15,850,891.45	\$0.00	\$724,293.00	\$803,420.93	\$161,217,676.69
Instructional Support Services	\$45,349,717.97	\$4,466,131.63	\$0.00	\$0.00	\$686,906.33	\$50,502,755.93
Operation & Maintenance Services	\$17,000,813.55	\$14,360,184.29	\$0.00	\$1,942,667.50	\$93,751.17	\$33,397,416.51
Auxiliary Services	\$13,129,637.49	\$15,471,206.62	\$0.00	\$3,472,476.00	\$51,935.00	\$32,125,255.11
General Administrative Services	\$9,151,506.86	\$511,757.43	\$0.00	\$0.00	\$0.00	\$9,663,264.29
Capital Outlay	\$16,000.00	\$2,195,481.23	\$0.00	\$47,904,909.52	\$0.00	\$50,116,390.75
Debt Service	\$0.00	\$14,259.74	\$580,753.55	\$87,064.91	\$0.00	\$682,078.20
Other Expenditures	\$4,012,221.00	\$3,711,342.47	\$0.00	\$0.00	\$483,897.74	\$8,207,461.21
<b>Total Expenditures:</b>	<b>\$232,498,968.18</b>	<b>\$56,581,254.86</b>	<b>\$580,753.55</b>	<b>\$54,131,410.93</b>	<b>\$2,119,911.17</b>	<b>\$345,912,298.69</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$2,734,145.00	\$7,979,966.64	\$15,948,743.76	\$17,000,000.00	\$183,117.72	\$43,845,973.12
Other Fund Uses:	\$39,218,823.77	\$1,914,569.62	\$0.00	\$0.00	\$342,986.28	\$41,476,379.67
<b>Total Other Fund Sources (Uses):</b>	<b>(\$36,484,678.77)</b>	<b>\$6,065,397.02</b>	<b>\$15,948,743.76</b>	<b>\$17,000,000.00</b>	<b>(\$159,868.56)</b>	<b>\$2,369,593.45</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$17,508,192.19</b>	<b>(\$6,038,915.57)</b>	<b>\$15,367,990.21</b>	<b>(\$32,975,774.43)</b>	<b>\$412,523.46</b>	<b>(\$5,725,984.14)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$50,723,301.58</b>	<b>\$55,763,828.50</b>	<b>\$39,365,575.90</b>	<b>\$83,665,249.71</b>	<b>\$2,066,652.54</b>	<b>\$231,584,608.23</b>
<b>Ending Fund Balance:</b>	<b>\$68,231,493.77</b>	<b>\$49,724,912.93</b>	<b>\$54,733,566.11</b>	<b>\$50,689,475.28</b>	<b>\$2,479,176.00</b>	<b>\$225,858,624.09</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 2020, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$167,619,846.00	\$156,190,014.72	(\$11,429,831.28)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$32,277,025.92	\$18,944,863.74	(\$13,332,162.18)
Local Sources	\$130,342,061.68	\$128,553,795.25	(\$1,788,266.43)	\$27,532,447.00	\$24,955,387.70	(\$2,577,059.30)
Other Sources	\$1,233,306.10	\$1,748,029.17	\$514,723.07	\$338,210.00	\$576,690.83	\$238,480.83
Total Revenues:	\$299,195,213.78	\$286,491,839.14	(\$12,703,374.64)	\$60,147,682.92	\$44,476,942.27	(\$15,670,740.65)
Expenditures						
Instructional Services	\$171,929,800.58	\$143,839,071.31	\$28,090,729.27	\$16,659,441.97	\$15,850,891.45	\$808,550.52
Instructional Support Services	\$50,440,081.52	\$45,349,717.97	\$5,090,363.55	\$4,080,872.73	\$4,466,131.63	(\$385,258.90)
Operation & Maintenance Services	\$21,881,478.81	\$17,000,813.55	\$4,880,665.26	\$16,830,946.83	\$14,360,184.29	\$2,470,762.54
Auxiliary Services	\$15,502,071.49	\$13,129,637.49	\$2,372,434.00	\$19,914,485.72	\$15,471,206.62	\$4,443,279.10
General Administrative Services	\$11,389,541.06	\$9,151,506.86	\$2,238,034.20	\$742,156.79	\$511,757.43	\$230,399.36
Special Revenue Outlay	\$0.00	\$16,000.00	(\$16,000.00)	\$2,050,000.00	\$2,195,481.23	(\$145,481.23)
General Service	\$0.00	\$0.00	\$0.00	\$33,400.00	\$14,259.74	\$19,140.26
Other Expenditures	\$5,333,024.93	\$4,012,221.00	\$1,320,803.93	\$4,807,910.35	\$3,711,342.47	\$1,096,567.88
Total Expenditures:	\$276,475,998.39	\$232,498,968.18	\$43,977,030.21	\$65,119,214.39	\$56,581,254.86	\$8,537,959.53
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,910,535.58	\$2,734,145.00	\$823,609.42	\$5,066,409.00	\$7,979,966.64	\$2,913,557.64
Other Financing Uses:	\$29,754,427.26	\$39,218,823.77	(\$9,464,396.51)	\$6,000,000.00	\$1,914,569.62	\$4,085,430.38
Total Other Financing Sources (Uses):	(\$27,843,891.68)	(\$36,484,678.77)	(\$8,640,787.09)	(\$933,591.00)	\$6,065,397.02	\$6,998,988.02
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$5,124,676.29)	\$17,508,192.19	\$22,632,868.48	(\$5,905,122.47)	(\$6,038,915.57)	(\$133,793.10)
Beginning Fund Balance - Oct. 1:	\$50,723,301.58	\$50,723,301.58	\$0.00	\$55,763,314.50	\$55,763,828.50	\$514.00
Ending Fund Balance:	\$45,598,625.29	\$68,231,493.77	\$22,632,868.48	\$49,858,192.03	\$49,724,912.93	(\$133,279.10)

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

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

**Exhibit F-III-B**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2020, Fiscal Period 11**

<b>002 - Baldwin County Schools</b>						
	<b>DEBT SERVICE</b>		<b>VARIANCE</b>	<b>CAPITAL PROJECTS</b>		<b>VARIANCE</b>
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$323,708.46	\$0.00	(\$323,708.46)	\$8,601,086.54	\$3,568,261.00	(\$5,032,825.54)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,381,038.00	\$0.00	(\$2,381,038.00)	\$0.00	\$587,375.50	\$587,375.50
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,704,746.46</b>	<b>\$0.00</b>	<b>(\$2,704,746.46)</b>	<b>\$8,601,086.54</b>	<b>\$4,155,636.50</b>	<b>(\$4,445,450.04)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$724,293.00	(\$724,293.00)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$743,713.00	\$1,942,667.50	(\$1,198,954.50)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,472,476.00	\$3,472,476.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$84,890,666.82	\$47,904,909.52	\$36,985,757.30
Debt Service	\$28,015,095.20	\$580,753.55	\$27,434,341.65	\$2,118,827.39	\$87,064.91	\$2,031,762.48
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$28,015,095.20</b>	<b>\$580,753.55</b>	<b>\$27,434,341.65</b>	<b>\$91,225,683.21</b>	<b>\$54,131,410.93</b>	<b>\$37,094,272.28</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$16,688,018.26	\$15,948,743.76	(\$739,274.50)	\$14,000,000.00	\$17,000,000.00	\$3,000,000.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$16,688,018.26</b>	<b>\$15,948,743.76</b>	<b>(\$739,274.50)</b>	<b>\$14,000,000.00</b>	<b>\$17,000,000.00</b>	<b>\$3,000,000.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$8,622,330.48)</b>	<b>\$15,367,990.21</b>	<b>\$23,990,320.69</b>	<b>(\$68,624,596.67)</b>	<b>(\$32,975,774.43)</b>	<b>\$35,648,822.24</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$39,365,575.90</b>	<b>\$39,365,575.90</b>	<b>\$0.00</b>	<b>\$83,665,249.71</b>	<b>\$83,665,249.71</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$30,743,245.42</b>	<b>\$54,733,566.11</b>	<b>\$23,990,320.69</b>	<b>\$15,040,653.04</b>	<b>\$50,689,475.28</b>	<b>\$35,648,822.24</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 2020, Fiscal Period 11**

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	\$176,544,641.00	\$159,758,275.72	(\$16,786,365.28)
Federal Sources	\$0.00	\$0.00	\$0.00	\$32,277,025.92	\$18,944,863.74	(\$13,332,162.18)
Local Sources	\$2,047,943.00	\$2,692,303.19	\$644,360.19	\$162,303,489.68	\$156,788,861.64	(\$5,514,628.04)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,571,516.10	\$2,324,720.00	\$753,203.90
Total Revenues:	\$2,047,943.00	\$2,692,303.19	\$644,360.19	\$372,696,672.70	\$337,816,721.10	(\$34,879,951.60)
Expenditures						
Instructional Services	\$629,937.00	\$803,420.93	(\$173,483.93)	\$189,219,179.55	\$161,217,676.69	\$28,001,502.86
Instructional Support Services	\$459,065.00	\$686,906.33	(\$227,841.33)	\$54,980,019.25	\$50,502,755.93	\$4,477,263.32
Operation & Maintenance Services	\$51,887.00	\$93,751.17	(\$41,864.17)	\$39,508,025.64	\$33,397,416.51	\$6,110,609.13
Auxiliary Services	\$69,643.00	\$51,935.00	\$17,708.00	\$38,958,676.21	\$32,125,255.11	\$6,833,421.10
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$12,131,697.85	\$9,663,264.29	\$2,468,433.56
Total Outlay	\$0.00	\$0.00	\$0.00	\$86,940,666.82	\$50,116,390.75	\$36,824,276.07
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,167,322.59	\$682,078.20	\$29,485,244.39
Other Expenditures	\$380,744.00	\$483,897.74	(\$103,153.74)	\$10,521,679.28	\$8,207,461.21	\$2,314,218.07
Total Expenditures:	\$1,591,276.00	\$2,119,911.17	(\$528,635.17)	\$462,427,267.19	\$345,912,298.69	\$116,514,968.50
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$183,117.72	\$183,117.72	\$37,664,962.84	\$43,845,973.12	\$6,181,010.28
Other Financing Uses:	\$0.00	\$342,986.28	(\$342,986.28)	\$35,754,427.26	\$41,476,379.67	(\$5,721,952.41)
Total Other Financing Sources (Uses):	\$0.00	(\$159,868.56)	(\$159,868.56)	\$1,910,535.58	\$2,369,593.45	\$459,057.87
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$456,667.00	\$412,523.46	(\$44,143.54)	(\$87,820,058.91)	(\$5,725,984.14)	\$82,094,074.77
Beginning Fund Balance - Oct. 1:	\$2,066,652.54	\$2,066,652.54	\$0.00	\$231,584,094.23	\$231,584,608.23	\$514.00
Ending Fund Balance:	\$2,523,319.54	\$2,479,176.00	(\$44,143.54)	\$143,764,035.32	\$225,858,624.09	\$82,094,588.77

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