

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 06**

**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	\$60,164,618.92	\$52,497,176.53	\$36,486,364.52	\$85,898,122.16	\$0.00	\$2,348,929.33	\$0.00
Investments	\$30,288,420.76	\$220,649.17	\$740,649.91	\$0.00	\$0.00	\$1,678.37	\$0.00
Receivables	\$1,710,286.94	\$2,396,195.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$16,697.18	\$433,291.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$989,586.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,283.66	\$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	\$583,101,307.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,739,064.82
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,154,017.17
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,555,371.57
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$92,318,220.26</b>	<b>\$56,536,899.27</b>	<b>\$37,227,014.43</b>	<b>\$85,898,122.16</b>	<b>\$0.00</b>	<b>\$2,350,607.70</b>	<b>\$840,549,761.10</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$153,255.40	\$2,112,480.68	\$0.00	\$305,700.34	\$0.00	\$10,204.76	\$0.00
Interfund Payable	\$39,747.12	\$16,697.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,508,343.47	\$475,848.81	\$0.00	\$0.00	\$0.00	\$13,397.98	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169,709,388.74
<b>Total Liabilities:</b>	<b>\$1,701,345.99</b>	<b>\$2,605,026.67</b>	<b>\$0.00</b>	<b>\$305,700.34</b>	<b>\$0.00</b>	<b>\$23,602.74</b>	<b>\$169,709,388.74</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$670,840,372.36
Contributed Capital							
Reserved Fund Balance	\$6,617,606.12	\$13,086,145.31	\$4,097,620.74	\$1,704,850.24	\$0.00	\$274,736.82	\$0.00
Unreserved Fund balance	\$83,999,268.15	\$40,845,727.29	\$33,129,393.69	\$83,887,571.58	\$0.00	\$2,052,268.14	\$0.00
<b>Total Fund Equity:</b>	<b>\$90,616,874.27</b>	<b>\$53,931,872.60</b>	<b>\$37,227,014.43</b>	<b>\$85,592,421.82</b>	<b>\$0.00</b>	<b>\$2,327,004.96</b>	<b>\$670,840,372.36</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$92,318,220.26</b>	<b>\$56,536,899.27</b>	<b>\$37,227,014.43</b>	<b>\$85,898,122.16</b>	<b>\$0.00</b>	<b>\$2,350,607.70</b>	<b>\$840,549,761.10</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**  
**For Fiscal Year 2021, Fiscal Period 06**

<i>002 - Baldwin County Schools</i>						
	<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	\$83,920,775.34	\$0.00	\$0.00	\$0.00	\$0.00	\$83,920,775.34
Federal Sources	\$0.00	\$17,743,607.19	\$0.00	\$0.00	\$0.00	\$17,743,607.19
Local Sources	\$95,483,475.10	\$16,012,613.86	\$0.00	\$3,639,346.88	\$1,361,831.76	\$116,497,267.60
Other Sources	\$546,707.47	\$0.00	\$0.00	\$0.00	\$0.00	\$546,707.47
<b>Total Revenues:</b>	<b>\$179,950,957.91</b>	<b>\$33,756,221.05</b>	<b>\$0.00</b>	<b>\$3,639,346.88</b>	<b>\$1,361,831.76</b>	<b>\$218,708,357.60</b>
<b>Expenditures</b>						
Instructional Services	\$82,705,579.37	\$8,354,165.18	\$0.00	\$0.00	\$452,399.75	\$91,512,144.30
Instructional Support Services	\$29,598,481.95	\$3,327,797.62	\$0.00	\$0.00	\$369,877.65	\$33,296,157.22
Operation & Maintenance Services	\$10,998,531.46	\$11,386,755.00	\$0.00	\$60,530.91	\$39,721.30	\$22,485,538.67
Auxiliary Services	\$7,211,909.06	\$2,013,342.76	\$0.00	\$2,438,118.00	\$50,871.43	\$11,714,241.25
General Administrative Services	\$5,220,890.64	\$245,790.41	\$0.00	\$0.00	\$0.00	\$5,466,681.05
Capital Outlay	\$0.00	\$2,773,901.06	\$0.00	\$12,290,561.06	\$0.00	\$15,064,462.12
Debt Service	\$0.00	\$0.00	\$167,948.78	\$87,064.91	\$5,217.78	\$260,231.47
Other Expenditures	\$2,170,943.11	\$8,636,868.65	\$0.00	\$0.00	\$249,720.57	\$11,057,532.33
<b>Total Expenditures:</b>	<b>\$137,906,335.59</b>	<b>\$36,738,620.68</b>	<b>\$167,948.78</b>	<b>\$14,876,274.88</b>	<b>\$1,167,808.48</b>	<b>\$190,856,988.41</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,317,613.03	\$4,116,741.68	\$6,022,582.26	\$47,551,205.27	\$53,340.79	\$59,061,483.03
Other Fund Uses:	\$18,766,590.65	\$1,088,091.95	\$0.00	\$0.00	\$108,058.20	\$19,962,740.80
<b>Total Other Fund Sources (Uses):</b>	<b>(\$17,448,977.62)</b>	<b>\$3,028,649.73</b>	<b>\$6,022,582.26</b>	<b>\$47,551,205.27</b>	<b>(\$54,717.41)</b>	<b>\$39,098,742.23</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$24,595,644.70</b>	<b>\$46,250.10</b>	<b>\$5,854,633.48</b>	<b>\$36,314,277.27</b>	<b>\$139,305.87</b>	<b>\$66,950,111.42</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$66,021,229.57</b>	<b>\$53,885,622.50</b>	<b>\$31,372,380.95</b>	<b>\$49,278,144.55</b>	<b>\$2,187,699.09</b>	<b>\$202,745,076.66</b>
<b>Ending Fund Balance:</b>	<b>\$90,616,874.27</b>	<b>\$53,931,872.60</b>	<b>\$37,227,014.43</b>	<b>\$85,592,421.82</b>	<b>\$2,327,004.96</b>	<b>\$269,695,188.08</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 2021, Fiscal Period 06**

002 - Baldwin County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$163,401,778.00	\$83,920,775.34	(\$79,481,002.66)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$30,198,342.19	\$17,743,607.19	(\$12,454,735.00)
Local Sources	\$140,790,980.29	\$95,483,475.10	(\$45,307,505.19)	\$29,977,797.60	\$16,012,613.86	(\$13,965,183.74)
Other Sources	\$600,000.00	\$546,707.47	(\$53,292.53)	\$760,332.00	\$0.00	(\$760,332.00)
Total Revenues:	\$304,792,758.29	\$179,950,957.91	(\$124,841,800.38)	\$60,936,471.79	\$33,756,221.05	(\$27,180,250.74)
Expenditures						
Instructional Services	\$175,407,134.19	\$82,705,579.37	\$92,701,554.82	\$17,896,866.25	\$8,354,165.18	\$9,542,701.07
Instructional Support Services	\$56,282,585.51	\$29,598,481.95	\$26,684,103.56	\$5,284,877.55	\$3,327,797.62	\$1,957,079.93
Operation & Maintenance Services	\$18,457,129.00	\$10,998,531.46	\$7,458,597.54	\$16,867,986.52	\$11,386,755.00	\$5,481,231.52
Auxiliary Services	\$14,952,012.00	\$7,211,909.06	\$7,740,102.94	\$2,576,114.26	\$2,013,342.76	\$562,771.50
General Administrative Services	\$11,104,965.06	\$5,220,890.64	\$5,884,074.42	\$712,659.17	\$245,790.41	\$466,868.76
Special Revenue Outlay	\$70,000.00	\$0.00	\$70,000.00	\$3,781,116.00	\$2,773,901.06	\$1,007,214.94
General Service	\$0.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Other Expenditures	\$4,957,897.48	\$2,170,943.11	\$2,786,954.37	\$21,925,308.44	\$8,636,868.65	\$13,288,439.79
Total Expenditures:	\$281,231,723.24	\$137,906,335.59	\$143,325,387.65	\$69,070,928.19	\$36,738,620.68	\$32,332,307.51
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,835,002.87	\$1,317,613.03	(\$517,389.84)	\$5,328,995.00	\$4,116,741.68	(\$1,212,253.32)
Other Financing Uses:	\$38,017,716.26	\$18,766,590.65	\$19,251,125.61	\$0.00	\$1,088,091.95	(\$1,088,091.95)
Total Other Financing Sources (Uses):	(\$36,182,713.39)	(\$17,448,977.62)	\$18,733,735.77	\$5,328,995.00	\$3,028,649.73	(\$2,300,345.27)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$12,621,678.34)	\$24,595,644.70	\$37,217,323.04	(\$2,805,461.40)	\$46,250.10	\$2,851,711.50
Beginning Fund Balance - Oct. 1:	\$66,021,229.57	\$66,021,229.57	\$0.00	\$53,885,201.90	\$53,885,622.50	\$420.60
Ending Fund Balance:	\$53,399,551.23	\$90,616,874.27	\$37,217,323.04	\$51,079,740.50	\$53,931,872.60	\$2,852,132.10

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 2021, Fiscal Period 06**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$323,708.46	\$0.00	(\$323,708.46)	\$9,312,270.54	\$0.00	(\$9,312,270.54)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,984,435.00	\$0.00	(\$1,984,435.00)	\$0.00	\$3,639,346.88	\$3,639,346.88
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,308,143.46	\$0.00	(\$2,308,143.46)	\$9,312,270.54	\$3,639,346.88	(\$5,672,923.66)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$647,743.00	\$60,530.91	\$587,212.09
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,252,022.00	\$2,438,118.00	(\$186,096.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$58,595,500.44	\$12,290,561.06	\$46,304,939.38
Debt Service	\$28,570,008.95	\$167,948.78	\$28,402,060.17	\$2,116,893.43	\$87,064.91	\$2,029,828.52
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$28,570,008.95	\$167,948.78	\$28,402,060.17	\$63,612,158.87	\$14,876,274.88	\$48,735,883.99
Other Financing Sources (Uses)						
Other Financing Sources:	\$32,686,721.26	\$6,022,582.26	(\$26,664,139.00)	\$25,000,000.00	\$47,551,205.27	\$22,551,205.27
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$32,686,721.26	\$6,022,582.26	(\$26,664,139.00)	\$25,000,000.00	\$47,551,205.27	\$22,551,205.27
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,424,855.77	\$5,854,633.48	(\$570,222.29)	(\$29,299,888.33)	\$36,314,277.27	\$65,614,165.60
Beginning Fund Balance - Oct. 1:	\$31,372,380.95	\$31,372,380.95	\$0.00	\$49,278,144.55	\$49,278,144.55	\$0.00
Ending Fund Balance:	\$37,797,236.72	\$37,227,014.43	(\$570,222.29)	\$19,978,256.22	\$85,592,421.82	\$65,614,165.60

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 2021, Fiscal Period 06**

**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	\$173,037,757.00	\$83,920,775.34	(\$89,116,981.66)
Federal Sources	\$0.00	\$0.00	\$0.00	\$30,198,342.19	\$17,743,607.19	(\$12,454,735.00)
Local Sources	\$1,992,655.00	\$1,361,831.76	(\$630,823.24)	\$174,745,867.89	\$116,497,267.60	(\$58,248,600.29)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,360,332.00	\$546,707.47	(\$813,624.53)
Total Revenues:	\$1,992,655.00	\$1,361,831.76	(\$630,823.24)	\$379,342,299.08	\$218,708,357.60	(\$160,633,941.48)
Expenditures						
Instructional Services	\$612,758.00	\$452,399.75	\$160,358.25	\$193,916,758.44	\$91,512,144.30	\$102,404,614.14
Instructional Support Services	\$446,912.00	\$369,877.65	\$77,034.35	\$62,014,375.06	\$33,296,157.22	\$28,718,217.84
Operation & Maintenance Services	\$51,174.00	\$39,721.30	\$11,452.70	\$36,024,032.52	\$22,485,538.67	\$13,538,493.85
Auxiliary Services	\$66,803.00	\$50,871.43	\$15,931.57	\$19,846,951.26	\$11,714,241.25	\$8,132,710.01
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$11,817,624.23	\$5,466,681.05	\$6,350,943.18
Total Outlay	\$0.00	\$0.00	\$0.00	\$62,446,616.44	\$15,064,462.12	\$47,382,154.32
Expendable Service	\$0.00	\$5,217.78	(\$5,217.78)	\$30,712,902.38	\$260,231.47	\$30,452,670.91
Other Expenditures	\$371,532.00	\$249,720.57	\$121,811.43	\$27,254,737.92	\$11,057,532.33	\$16,197,205.59
Total Expenditures:	\$1,549,179.00	\$1,167,808.48	\$381,370.52	\$444,033,998.25	\$190,856,988.41	\$253,177,009.84
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$53,340.79	\$53,340.79	\$64,850,719.13	\$59,061,483.03	(\$5,789,236.10)
Other Financing Uses:	\$0.00	\$108,058.20	(\$108,058.20)	\$38,017,716.26	\$19,962,740.80	\$18,054,975.46
Total Other Financing Sources (Uses):	\$0.00	(\$54,717.41)	(\$54,717.41)	\$26,833,002.87	\$39,098,742.23	\$12,265,739.36
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$443,476.00	\$139,305.87	(\$304,170.13)	(\$37,858,696.30)	\$66,950,111.42	\$104,808,807.72
Beginning Fund Balance - Oct. 1:	\$2,187,699.09	\$2,187,699.09	\$0.00	\$202,744,656.06	\$202,745,076.66	\$420.60
Ending Fund Balance:	\$2,631,175.09	\$2,327,004.96	(\$304,170.13)	\$164,885,959.76	\$269,695,188.08	\$104,809,228.32

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