

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, 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	\$62,711,409.29	\$26,235,425.50	\$11,028,886.34	\$29,657,937.99	\$0.00	\$1,915,548.49	\$0.00
Investments	\$0.00	\$400,998.58	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$20,632.00	\$1,035,061.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$339,234.59	\$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	\$2,661,438.88	\$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>\$65,529,392.97</b>	<b>\$29,015,866.79</b>	<b>\$11,769,536.25</b>	<b>\$29,657,937.99</b>	<b>\$0.00</b>	<b>\$1,917,206.85</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$272,797.92	\$1,740,455.40	\$0.00	\$10,103.85	\$0.00	\$687.30	\$0.00
Interfund Payable	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,233.23	\$360,520.56	\$0.00	\$0.00	\$0.00	\$18,702.79	\$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>\$1,783,031.85</b>	<b>\$2,100,975.96</b>	<b>\$0.00</b>	<b>\$10,103.85</b>	<b>\$0.00</b>	<b>\$19,390.09</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	\$1,937,418.17	\$5,814,782.74	\$4,097,620.74	\$9,414,934.01	\$0.00	\$335,573.03	\$0.00
Unreserved Fund balance	\$61,808,942.95	\$21,100,108.09	\$7,671,915.51	\$20,232,900.13	\$0.00	\$1,562,243.73	\$0.00
<b>Total Fund Equity:</b>	<b>\$63,746,361.12</b>	<b>\$26,914,890.83</b>	<b>\$11,769,536.25</b>	<b>\$29,647,834.14</b>	<b>\$0.00</b>	<b>\$1,897,816.76</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$65,529,392.97</b>	<b>\$29,015,866.79</b>	<b>\$11,769,536.25</b>	<b>\$29,657,937.99</b>	<b>\$0.00</b>	<b>\$1,917,206.85</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 06**

**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	\$68,458,687.57	\$75,672.02	\$0.00	\$0.00	\$0.00	\$68,534,359.59
Federal Sources	\$0.00	\$12,374,786.58	\$0.00	\$0.00	\$0.00	\$12,374,786.58
Local Sources	\$70,453,891.35	\$13,937,519.83	\$0.00	\$0.00	\$1,824,183.24	\$86,215,594.42
Other Sources	\$3,836,784.05	\$199,810.61	\$0.00	\$0.00	\$0.00	\$4,036,594.66
<b>Total Revenues:</b>	<b>\$142,749,362.97</b>	<b>\$26,587,789.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,824,183.24</b>	<b>\$171,161,335.25</b>
<b>Expenditures</b>						
Instructional Services	\$67,025,285.42	\$7,856,215.32	\$0.00	\$89,226.00	\$564,488.63	\$75,535,215.37
Instructional Support Services	\$19,699,852.52	\$1,945,694.24	\$0.00	\$0.00	\$358,512.32	\$22,004,059.08
Operation & Maintenance Services	\$7,142,907.76	\$8,282,425.22	\$0.00	\$895,356.57	\$87,480.87	\$16,408,170.42
Auxiliary Services	\$5,868,819.71	\$9,022,211.37	\$0.00	\$1,660,652.00	\$59,036.53	\$16,610,719.61
General Administrative Services	\$4,971,892.62	\$273,324.77	\$0.00	\$0.00	\$0.00	\$5,245,217.39
Capital Outlay	\$13,079.58	\$29,859.15	\$0.00	\$4,453,197.00	\$0.00	\$4,496,135.73
Debt Service	\$3,970,630.57	\$30,544.61	\$7,545.84	\$401,899.07	\$315.37	\$4,410,935.46
Other Expenditures	\$1,730,341.44	\$2,193,909.85	\$0.00	\$0.00	\$503,256.48	\$4,427,507.77
<b>Total Expenditures:</b>	<b>\$110,422,809.62</b>	<b>\$29,634,184.53</b>	<b>\$7,545.84</b>	<b>\$7,500,330.64</b>	<b>\$1,573,090.20</b>	<b>\$149,137,960.83</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$2,947,037.29	\$3,911,003.35	\$6,510,555.47	\$0.00	\$86,931.80	\$13,455,527.91
Other Fund Uses:	\$9,659,381.81	\$2,308,298.87	\$0.00	\$0.00	\$219,530.05	\$12,187,210.73
<b>Total Other Fund Sources (Uses):</b>	<b>(\$6,712,344.52)</b>	<b>\$1,602,704.48</b>	<b>\$6,510,555.47</b>	<b>\$0.00</b>	<b>(\$132,598.25)</b>	<b>\$1,268,317.18</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$25,614,208.83</b>	<b>(\$1,443,691.01)</b>	<b>\$6,503,009.63</b>	<b>(\$7,500,330.64)</b>	<b>\$118,494.79</b>	<b>\$23,291,691.60</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>\$1,779,321.97</b>	<b>\$110,684,747.50</b>
<b>Ending Fund Balance:</b>	<b>\$63,746,361.12</b>	<b>\$26,914,890.83</b>	<b>\$11,769,536.25</b>	<b>\$29,647,834.14</b>	<b>\$1,897,816.76</b>	<b>\$133,976,439.10</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**  
**Budget and Actual**  
**For Fiscal Year 2015, Fiscal Period 06**

**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	\$68,458,687.57	(\$66,003,565.43)	\$1,382,482.95	\$75,672.02	(\$1,306,810.93)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$12,374,786.58	(\$13,366,201.61)
Local Sources	\$107,597,676.64	\$70,453,891.35	(\$37,143,785.29)	\$23,776,432.00	\$13,937,519.83	(\$9,838,912.17)
Other Sources	\$367,000.00	\$3,836,784.05	\$3,469,784.05	\$503,864.00	\$199,810.61	(\$304,053.39)
Total Revenues:	\$242,426,929.64	\$142,749,362.97	(\$99,677,566.67)	\$51,403,767.14	\$26,587,789.04	(\$24,815,978.10)
Expenditures						
Instructional Services	\$138,930,954.22	\$67,025,285.42	\$71,905,668.80	\$13,490,470.82	\$7,856,215.32	\$5,634,255.50
Instructional Support Services	\$38,895,450.32	\$19,699,852.52	\$19,195,597.80	\$3,862,316.90	\$1,945,694.24	\$1,916,622.66
Operation & Maintenance Services	\$17,750,463.08	\$7,142,907.76	\$10,607,555.32	\$14,694,470.00	\$8,282,425.22	\$6,412,044.78
Auxiliary Services	\$10,757,404.68	\$5,868,819.71	\$4,888,584.97	\$19,653,680.06	\$9,022,211.37	\$10,631,468.69
General Administrative Services	\$8,730,429.75	\$4,971,892.62	\$3,758,537.13	\$999,001.29	\$273,324.77	\$725,676.52
Special Revenue Outlay	\$0.00	\$13,079.58	(\$13,079.58)	\$0.00	\$29,859.15	(\$29,859.15)
General Service	\$10,361,473.93	\$3,970,630.57	\$6,390,843.36	\$34,432.00	\$30,544.61	\$3,887.39
Other Expenditures	\$3,316,096.50	\$1,730,341.44	\$1,585,755.06	\$4,482,886.50	\$2,193,909.85	\$2,288,976.65
Total Expenditures:	\$228,742,272.48	\$110,422,809.62	\$118,319,462.86	\$57,217,257.57	\$29,634,184.53	\$27,583,073.04
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,061,265.68	\$2,947,037.29	\$885,771.61	\$4,492,296.00	\$3,911,003.35	(\$581,292.65)
Other Financing Uses:	\$13,952,264.76	\$9,659,381.81	\$4,292,882.95	\$71,280.00	\$2,308,298.87	(\$2,237,018.87)
Total Other Financing Sources (Uses):	(\$11,890,999.08)	(\$6,712,344.52)	\$5,178,654.56	\$4,421,016.00	\$1,602,704.48	(\$2,818,311.52)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,793,658.08	\$25,614,208.83	\$23,820,550.75	(\$1,392,474.43)	(\$1,443,691.01)	(\$51,216.58)
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	\$63,746,361.12	\$23,746,216.90	\$27,137,492.62	\$26,914,890.83	(\$222,601.79)

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 06**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE 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	\$895,356.57	(\$673,356.57)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,833,166.05	\$1,660,652.00	\$1,172,514.05
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	\$4,453,197.00	\$7,026,803.00
Debt Service	\$9,696,612.31	\$7,545.84	\$9,689,066.47	\$6,450,082.39	\$401,899.07	\$6,048,183.32
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,696,612.31	\$7,545.84	\$9,689,066.47	\$20,985,248.44	\$7,500,330.64	\$13,484,917.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,459,968.76	\$6,510,555.47	(\$2,949,413.29)	\$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	\$6,510,555.47	(\$2,949,413.29)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$6,503,009.63	\$6,503,009.63	(\$10,870,181.99)	(\$7,500,330.64)	\$3,369,851.35
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	\$11,769,536.25	\$6,503,009.63	\$26,277,982.79	\$29,647,834.14	\$3,369,851.35

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 06**

**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	\$68,534,359.59	(\$73,963,428.36)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$12,374,786.58	(\$13,366,201.61)
Local Sources	\$1,924,071.00	\$1,824,183.24	(\$99,887.76)	\$136,996,837.64	\$86,215,594.42	(\$50,781,243.22)
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$4,036,594.66	\$3,165,730.66
Total Revenues:	\$1,924,071.00	\$1,824,183.24	(\$99,887.76)	\$306,106,477.78	\$171,161,335.25	(\$134,945,142.53)
Expenditures						
Instructional Services	\$556,117.00	\$564,488.63	(\$8,371.63)	\$152,977,542.04	\$75,535,215.37	\$77,442,326.67
Instructional Support Services	\$543,672.00	\$358,512.32	\$185,159.68	\$43,301,439.22	\$22,004,059.08	\$21,297,380.14
Operation & Maintenance Services	\$48,572.00	\$87,480.87	(\$38,908.87)	\$32,715,505.08	\$16,408,170.42	\$16,307,334.66
Auxiliary Services	\$74,927.00	\$59,036.53	\$15,890.47	\$33,319,177.79	\$16,610,719.61	\$16,708,458.18
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,729,431.04	\$5,245,217.39	\$4,484,213.65
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$4,496,135.73	\$6,983,864.27
Expendable Service	\$0.00	\$315.37	(\$315.37)	\$26,542,600.63	\$4,410,935.46	\$22,131,665.17
Other Expenditures	\$399,931.00	\$503,256.48	(\$103,325.48)	\$8,198,914.00	\$4,427,507.77	\$3,771,406.23
Total Expenditures:	\$1,623,219.00	\$1,573,090.20	\$50,128.80	\$318,264,609.80	\$149,137,960.83	\$169,126,648.97
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$86,931.80	\$86,931.80	\$16,013,530.44	\$13,455,527.91	(\$2,558,002.53)
Other Financing Uses:	\$0.00	\$219,530.05	(\$219,530.05)	\$14,023,544.76	\$12,187,210.73	\$1,836,334.03
Total Other Financing Sources (Uses):	\$0.00	(\$132,598.25)	(\$132,598.25)	\$1,989,985.68	\$1,268,317.18	(\$721,668.50)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$300,852.00	\$118,494.79	(\$182,357.21)	(\$10,168,146.34)	\$23,291,691.60	\$33,459,837.94
Beginning Fund Balance - Oct. 1:	\$1,821,557.55	\$1,779,321.97	(\$42,235.58)	\$110,972,702.14	\$110,684,747.50	(\$287,954.64)
Ending Fund Balance:	\$2,122,409.55	\$1,897,816.76	(\$224,592.79)	\$100,804,555.80	\$133,976,439.10	\$33,171,883.30

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