

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 08**

**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	\$53,005,219.40	\$51,586,663.52	\$38,281,753.42	\$90,007,879.28	\$0.00	\$2,202,476.97	\$0.00
Investments	\$30,288,902.06	\$220,762.94	\$740,649.91	\$0.00	\$0.00	\$1,678.37	\$0.00
Receivables	\$1,710,286.94	\$3,253,339.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$16,697.18	\$427,993.86	\$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	\$1,502.66	\$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>\$85,158,521.04</b>	<b>\$56,478,345.84</b>	<b>\$39,022,403.33</b>	<b>\$90,007,879.28</b>	<b>\$0.00</b>	<b>\$2,204,155.34</b>	<b>\$840,549,761.10</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$3,623,129.16	\$1,847,305.53	\$0.00	\$20,765.68	\$0.00	\$27,388.23	\$0.00
Interfund Payable	\$39,747.12	\$16,697.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,509,246.14	\$476,150.49	\$0.00	\$0.00	\$0.00	\$5,715.23	\$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>\$5,172,122.42</b>	<b>\$2,340,153.20</b>	<b>\$0.00</b>	<b>\$20,765.68</b>	<b>\$0.00</b>	<b>\$33,103.46</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	\$7,867,669.88	\$13,025,494.34	\$4,097,620.74	\$2,170,841.72	\$0.00	\$262,633.20	\$0.00
Unreserved Fund balance	\$72,118,728.74	\$41,112,698.30	\$34,924,782.59	\$87,816,271.88	\$0.00	\$1,908,418.68	\$0.00
<b>Total Fund Equity:</b>	<b>\$79,986,398.62</b>	<b>\$54,138,192.64</b>	<b>\$39,022,403.33</b>	<b>\$89,987,113.60</b>	<b>\$0.00</b>	<b>\$2,171,051.88</b>	<b>\$670,840,372.36</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$85,158,521.04</b>	<b>\$56,478,345.84</b>	<b>\$39,022,403.33</b>	<b>\$90,007,879.28</b>	<b>\$0.00</b>	<b>\$2,204,155.34</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**

**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 2021, Fiscal Period 08**

**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	\$111,819,403.84	\$0.00	\$0.00	\$0.00	\$0.00	\$111,819,403.84
Federal Sources	\$0.00	\$23,390,024.91	\$0.00	\$0.00	\$0.00	\$23,390,024.91
Local Sources	\$117,139,154.98	\$21,245,655.11	\$0.00	\$4,806,623.15	\$1,832,383.61	\$145,023,816.85
Other Sources	\$565,684.64	\$0.00	\$0.00	\$0.00	\$0.00	\$565,684.64
<b>Total Revenues:</b>	<b>\$229,524,243.46</b>	<b>\$44,635,680.02</b>	<b>\$0.00</b>	<b>\$4,806,623.15</b>	<b>\$1,832,383.61</b>	<b>\$280,798,930.24</b>
<b>Expenditures</b>						
Instructional Services	\$114,502,852.50	\$11,876,296.89	\$0.00	\$0.00	\$678,205.26	\$127,057,354.65
Instructional Support Services	\$38,250,665.59	\$3,875,568.29	\$0.00	\$0.00	\$562,498.40	\$42,688,732.28
Operation & Maintenance Services	\$13,949,099.14	\$15,005,089.63	\$0.00	\$88,189.41	\$63,313.38	\$29,105,691.56
Auxiliary Services	\$9,822,021.06	\$1,805,896.13	\$0.00	\$2,438,118.00	\$70,145.11	\$14,136,180.30
General Administrative Services	\$6,788,562.83	\$324,142.65	\$0.00	\$0.00	\$0.00	\$7,112,705.48
Capital Outlay	\$0.00	\$2,887,234.06	\$0.00	\$19,035,487.05	\$0.00	\$21,922,721.11
Debt Service	\$0.00	\$0.00	\$380,087.30	\$87,064.91	\$5,925.55	\$473,077.76
Other Expenditures	\$2,888,019.53	\$12,485,672.01	\$0.00	\$0.00	\$337,079.11	\$15,710,770.65
<b>Total Expenditures:</b>	<b>\$186,201,220.65</b>	<b>\$48,259,899.66</b>	<b>\$380,087.30</b>	<b>\$21,648,859.37</b>	<b>\$1,717,166.81</b>	<b>\$258,207,233.79</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$2,263,194.62	\$5,181,103.85	\$8,030,109.68	\$57,551,205.27	\$97,877.62	\$73,123,491.04
Other Fund Uses:	\$31,621,048.38	\$1,304,137.84	\$0.00	\$0.00	\$229,741.63	\$33,154,927.85
<b>Total Other Fund Sources (Uses):</b>	<b>(\$29,357,853.76)</b>	<b>\$3,876,966.01</b>	<b>\$8,030,109.68</b>	<b>\$57,551,205.27</b>	<b>(\$131,864.01)</b>	<b>\$39,968,563.19</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$13,965,169.05</b>	<b>\$252,746.37</b>	<b>\$7,650,022.38</b>	<b>\$40,708,969.05</b>	<b>(\$16,647.21)</b>	<b>\$62,560,259.64</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$66,021,229.57</b>	<b>\$53,885,446.27</b>	<b>\$31,372,380.95</b>	<b>\$49,278,144.55</b>	<b>\$2,187,699.09</b>	<b>\$202,744,900.43</b>
<b>Ending Fund Balance:</b>	<b>\$79,986,398.62</b>	<b>\$54,138,192.64</b>	<b>\$39,022,403.33</b>	<b>\$89,987,113.60</b>	<b>\$2,171,051.88</b>	<b>\$265,305,160.07</b>

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

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

**Exhibit F-III-A**

**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 08**

**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	\$172,865,284.77	\$111,819,403.84	(\$61,045,880.93)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$57,637,032.19	\$23,390,024.91	(\$34,247,007.28)
Local Sources	\$147,470,980.29	\$117,139,154.98	(\$30,331,825.31)	\$27,673,612.80	\$21,245,655.11	(\$6,427,957.69)
Other Sources	\$560,804.93	\$565,684.64	\$4,879.71	\$760,332.00	\$0.00	(\$760,332.00)
Total Revenues:	\$320,897,069.99	\$229,524,243.46	(\$91,372,826.53)	\$86,070,976.99	\$44,635,680.02	(\$41,435,296.97)
Expenditures						
Instructional Services	\$182,120,323.83	\$114,502,852.50	\$67,617,471.33	\$30,080,478.21	\$11,876,296.89	\$18,204,181.32
Instructional Support Services	\$56,131,071.18	\$38,250,665.59	\$17,880,405.59	\$10,551,339.73	\$3,875,568.29	\$6,675,771.44
Operation & Maintenance Services	\$20,207,586.29	\$13,949,099.14	\$6,258,487.15	\$23,885,481.09	\$15,005,089.63	\$8,880,391.46
Auxiliary Services	\$15,004,545.20	\$9,822,021.06	\$5,182,524.14	\$2,528,060.13	\$1,805,896.13	\$722,164.00
General Administrative Services	\$11,781,345.53	\$6,788,562.83	\$4,992,782.70	\$1,445,769.69	\$324,142.65	\$1,121,627.04
Special Revenue Outlay	\$70,000.00	\$0.00	\$70,000.00	\$6,395,218.00	\$2,887,234.06	\$3,507,983.94
General Service	\$0.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Other Expenditures	\$5,024,673.04	\$2,888,019.53	\$2,136,653.51	\$22,873,224.13	\$12,485,672.01	\$10,387,552.12
Total Expenditures:	\$290,339,545.07	\$186,201,220.65	\$104,138,324.42	\$97,785,570.98	\$48,259,899.66	\$49,525,671.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$4,843,526.26	\$2,263,194.62	(\$2,580,331.64)	\$5,430,995.00	\$5,181,103.85	(\$249,891.15)
Other Financing Uses:	\$46,130,652.01	\$31,621,048.38	\$14,509,603.63	\$0.00	\$1,304,137.84	(\$1,304,137.84)
Total Other Financing Sources (Uses):	(\$41,287,125.75)	(\$29,357,853.76)	\$11,929,271.99	\$5,430,995.00	\$3,876,966.01	(\$1,554,028.99)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$10,729,600.83)	\$13,965,169.05	\$24,694,769.88	(\$6,283,598.99)	\$252,746.37	\$6,536,345.36
Beginning Fund Balance - Oct. 1:	\$66,021,229.57	\$66,021,229.57	\$0.00	\$53,885,201.90	\$53,885,446.27	\$244.37
Ending Fund Balance:	\$55,291,628.74	\$79,986,398.62	\$24,694,769.88	\$47,601,602.91	\$54,138,192.64	\$6,536,589.73

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 2021, Fiscal Period 08**

**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	\$323,708.46	\$0.00	(\$323,708.46)	\$9,254,310.54	\$0.00	(\$9,254,310.54)
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	\$4,806,623.15	\$4,806,623.15
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)	\$9,254,310.54	\$4,806,623.15	(\$4,447,687.39)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$658,743.00	\$88,189.41	\$570,553.59
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	\$82,744,058.44	\$19,035,487.05	\$63,708,571.39
Debt Service	\$28,572,508.95	\$380,087.30	\$28,192,421.65	\$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:	\$28,572,508.95	\$380,087.30	\$28,192,421.65	\$88,091,716.87	\$21,648,859.37	\$66,442,857.50
Other Financing Sources (Uses)						
Other Financing Sources:	\$32,686,721.26	\$8,030,109.68	(\$24,656,611.58)	\$45,500,000.00	\$57,551,205.27	\$12,051,205.27
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$32,686,721.26	\$8,030,109.68	(\$24,656,611.58)	\$45,500,000.00	\$57,551,205.27	\$12,051,205.27
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,422,355.77	\$7,650,022.38	\$1,227,666.61	(\$33,337,406.33)	\$40,708,969.05	\$74,046,375.38
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:	\$37,794,736.72	\$39,022,403.33	\$1,227,666.61	\$15,940,738.22	\$89,987,113.60	\$74,046,375.38

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 08**

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	\$182,443,303.77	\$111,819,403.84	(\$70,623,899.93)
Federal Sources	\$0.00	\$0.00	\$0.00	\$57,637,032.19	\$23,390,024.91	(\$34,247,007.28)
Local Sources	\$1,992,655.00	\$1,832,383.61	(\$160,271.39)	\$179,121,683.09	\$145,023,816.85	(\$34,097,866.24)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,321,136.93	\$565,684.64	(\$755,452.29)
Total Revenues:	\$1,992,655.00	\$1,832,383.61	(\$160,271.39)	\$420,523,155.98	\$280,798,930.24	(\$139,724,225.74)
Expenditures						
Instructional Services	\$612,758.00	\$678,205.26	(\$65,447.26)	\$213,133,560.04	\$127,057,354.65	\$86,076,205.39
Instructional Support Services	\$446,912.00	\$562,498.40	(\$115,586.40)	\$67,129,322.91	\$42,688,732.28	\$24,440,590.63
Operation & Maintenance Services	\$51,174.00	\$63,313.38	(\$12,139.38)	\$44,802,984.38	\$29,105,691.56	\$15,697,292.82
Auxiliary Services	\$66,803.00	\$70,145.11	(\$3,342.11)	\$19,851,430.33	\$14,136,180.30	\$5,715,250.03
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$13,227,115.22	\$7,112,705.48	\$6,114,409.74
Total Outlay	\$0.00	\$0.00	\$0.00	\$89,209,276.44	\$21,922,721.11	\$67,286,555.33
Expendable Service	\$0.00	\$5,925.55	(\$5,925.55)	\$30,715,402.38	\$473,077.76	\$30,242,324.62
Other Expenditures	\$371,532.00	\$337,079.11	\$34,452.89	\$28,269,429.17	\$15,710,770.65	\$12,558,658.52
Total Expenditures:	\$1,549,179.00	\$1,717,166.81	(\$167,987.81)	\$506,338,520.87	\$258,207,233.79	\$248,131,287.08
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$97,877.62	\$97,877.62	\$88,461,242.52	\$73,123,491.04	(\$15,337,751.48)
Other Financing Uses:	\$0.00	\$229,741.63	(\$229,741.63)	\$46,130,652.01	\$33,154,927.85	\$12,975,724.16
Total Other Financing Sources (Uses):	\$0.00	(\$131,864.01)	(\$131,864.01)	\$42,330,590.51	\$39,968,563.19	(\$2,362,027.32)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$443,476.00	(\$16,647.21)	(\$460,123.21)	(\$43,484,774.38)	\$62,560,259.64	\$106,045,034.02
Beginning Fund Balance - Oct. 1:	\$2,187,699.09	\$2,187,699.09	\$0.00	\$202,744,656.06	\$202,744,900.43	\$244.37
Ending Fund Balance:	\$2,631,175.09	\$2,171,051.88	(\$460,123.21)	\$159,259,881.68	\$265,305,160.07	\$106,045,278.39

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