

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, 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	\$56,229,914.92	\$28,053,418.58	\$12,962,506.91	\$30,678,409.80	\$0.00	\$1,769,003.83	\$0.00
Investments	\$0.00	\$401,024.14	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$21,172.00	\$734,654.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$333,162.24	\$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	\$2,654,566.76	\$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>\$59,041,566.48</b>	<b>\$30,527,406.61</b>	<b>\$13,703,156.82</b>	<b>\$30,678,409.80</b>	<b>\$0.00</b>	<b>\$1,770,662.19</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$122,934.17	\$1,006,637.55	\$0.00	\$134,643.00	\$0.00	\$5,788.06	\$0.00
Interfund Payable	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,111.30	\$294,790.79	\$0.00	\$0.00	\$0.00	\$4,045.20	\$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>\$1,633,046.17</b>	<b>\$1,301,428.34</b>	<b>\$0.00</b>	<b>\$134,643.00</b>	<b>\$0.00</b>	<b>\$9,833.26</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	\$1,772,009.49	\$5,395,464.16	\$4,097,620.74	\$9,244,345.61	\$0.00	\$391,000.81	\$0.00
Unreserved Fund balance	\$55,636,510.82	\$23,830,514.11	\$9,605,536.08	\$21,299,421.19	\$0.00	\$1,369,828.12	\$0.00
<b>Total Fund Equity:</b>	<b>\$57,408,520.31</b>	<b>\$29,225,978.27</b>	<b>\$13,703,156.82</b>	<b>\$30,543,766.80</b>	<b>\$0.00</b>	<b>\$1,760,828.93</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$59,041,566.48</b>	<b>\$30,527,406.61</b>	<b>\$13,703,156.82</b>	<b>\$30,678,409.80</b>	<b>\$0.00</b>	<b>\$1,770,662.19</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 08**

**002 - Baldwin County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$90,443,772.21	\$286,958.47	\$0.00	\$752,500.00	\$0.00	\$91,483,230.68
Federal Sources	\$0.00	\$16,294,252.48	\$0.00	\$0.00	\$0.00	\$16,294,252.48
Local Sources	\$83,984,200.79	\$18,636,780.56	\$0.00	\$0.00	\$2,417,415.35	\$105,038,396.70
Other Sources	\$3,901,235.40	\$199,810.61	\$0.00	\$0.00	\$0.00	\$4,101,046.01
<b>Total Revenues:</b>	<b>\$178,329,208.40</b>	<b>\$35,417,802.12</b>	<b>\$0.00</b>	<b>\$752,500.00</b>	<b>\$2,417,415.35</b>	<b>\$216,916,925.87</b>
<b>Expenditures</b>						
Instructional Services	\$88,679,573.06	\$10,812,975.00	\$0.00	\$89,226.00	\$804,202.70	\$100,385,976.76
Instructional Support Services	\$26,184,935.95	\$2,750,028.79	\$0.00	\$0.00	\$586,051.49	\$29,521,016.23
Operation & Maintenance Services	\$8,997,010.99	\$10,437,299.26	\$0.00	\$902,506.57	\$133,189.83	\$20,470,006.65
Auxiliary Services	\$7,759,507.72	\$11,542,837.12	\$0.00	\$2,207,078.00	\$83,165.18	\$21,592,588.02
General Administrative Services	\$6,501,630.34	\$358,442.79	\$0.00	\$0.00	\$0.00	\$6,860,073.13
Capital Outlay	\$0.00	\$51,700.51	\$0.00	\$5,151,243.62	\$0.00	\$5,202,944.13
Debt Service	\$5,882,315.66	\$38,559.11	\$219,213.27	\$506,843.79	\$315.37	\$6,647,247.20
Other Expenditures	\$2,317,857.06	\$3,041,189.06	\$0.00	\$0.00	\$650,846.79	\$6,009,892.91
<b>Total Expenditures:</b>	<b>\$146,322,830.78</b>	<b>\$39,033,031.64</b>	<b>\$219,213.27</b>	<b>\$8,856,897.98</b>	<b>\$2,257,771.36</b>	<b>\$196,689,745.03</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,248,734.33	\$7,172,213.19	\$8,655,843.47	\$1,500,000.00	\$107,661.99	\$20,684,452.98
Other Fund Uses:	\$15,978,743.93	\$2,689,710.24	\$0.00	\$0.00	\$286,064.92	\$18,954,519.09
<b>Total Other Fund Sources (Uses):</b>	<b>(\$12,730,009.60)</b>	<b>\$4,482,502.95</b>	<b>\$8,655,843.47</b>	<b>\$1,500,000.00</b>	<b>(\$178,402.93)</b>	<b>\$1,729,933.89</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$19,276,368.02</b>	<b>\$867,273.43</b>	<b>\$8,436,630.20</b>	<b>(\$6,604,397.98)</b>	<b>(\$18,758.94)</b>	<b>\$21,957,114.73</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$38,132,152.29</b>	<b>\$28,358,704.84</b>	<b>\$5,266,526.62</b>	<b>\$37,148,164.78</b>	<b>\$1,779,587.87</b>	<b>\$110,685,136.40</b>
<b>Ending Fund Balance:</b>	<b>\$57,408,520.31</b>	<b>\$29,225,978.27</b>	<b>\$13,703,156.82</b>	<b>\$30,543,766.80</b>	<b>\$1,760,828.93</b>	<b>\$132,642,251.13</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 08**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$134,462,253.00	\$90,443,772.21	(\$44,018,480.79)	\$1,382,482.95	\$286,958.47	(\$1,095,524.48)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$16,294,252.48	(\$9,446,735.71)
Local Sources	\$107,597,676.64	\$83,984,200.79	(\$23,613,475.85)	\$23,776,432.00	\$18,636,780.56	(\$5,139,651.44)
Other Sources	\$367,000.00	\$3,901,235.40	\$3,534,235.40	\$503,864.00	\$199,810.61	(\$304,053.39)
Total Revenues:	\$242,426,929.64	\$178,329,208.40	(\$64,097,721.24)	\$51,403,767.14	\$35,417,802.12	(\$15,985,965.02)
Expenditures						
Instructional Services	\$138,930,954.22	\$88,679,573.06	\$50,251,381.16	\$13,490,470.82	\$10,812,975.00	\$2,677,495.82
Instructional Support Services	\$38,895,450.32	\$26,184,935.95	\$12,710,514.37	\$3,862,316.90	\$2,750,028.79	\$1,112,288.11
Operation & Maintenance Services	\$17,750,463.08	\$8,997,010.99	\$8,753,452.09	\$14,694,470.00	\$10,437,299.26	\$4,257,170.74
Auxiliary Services	\$10,757,404.68	\$7,759,507.72	\$2,997,896.96	\$19,653,680.06	\$11,542,837.12	\$8,110,842.94
General Administrative Services	\$8,730,429.75	\$6,501,630.34	\$2,228,799.41	\$999,001.29	\$358,442.79	\$640,558.50
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$51,700.51	(\$51,700.51)
General Service	\$10,361,473.93	\$5,882,315.66	\$4,479,158.27	\$34,432.00	\$38,559.11	(\$4,127.11)
Other Expenditures	\$3,316,096.50	\$2,317,857.06	\$998,239.44	\$4,482,886.50	\$3,041,189.06	\$1,441,697.44
Total Expenditures:	\$228,742,272.48	\$146,322,830.78	\$82,419,441.70	\$57,217,257.57	\$39,033,031.64	\$18,184,225.93
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,061,265.68	\$3,248,734.33	\$1,187,468.65	\$4,492,296.00	\$7,172,213.19	\$2,679,917.19
Other Financing Uses:	\$13,952,264.76	\$15,978,743.93	(\$2,026,479.17)	\$71,280.00	\$2,689,710.24	(\$2,618,430.24)
Total Other Financing Sources (Uses):	(\$11,890,999.08)	(\$12,730,009.60)	(\$839,010.52)	\$4,421,016.00	\$4,482,502.95	\$61,486.95
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,793,658.08	\$19,276,368.02	\$17,482,709.94	(\$1,392,474.43)	\$867,273.43	\$2,259,747.86
Beginning Fund Balance - Oct. 1:	\$38,206,486.14	\$38,132,152.29	(\$74,333.85)	\$28,529,967.05	\$28,358,704.84	(\$171,262.21)
Ending Fund Balance:	\$40,000,144.22	\$57,408,520.31	\$17,408,376.09	\$27,137,492.62	\$29,225,978.27	\$2,088,485.65

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 08**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$236,643.55	\$0.00	(\$236,643.55)	\$6,416,408.45	\$752,500.00	(\$5,663,908.45)
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	\$752,500.00	(\$9,362,566.45)
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	\$902,506.57	(\$680,506.57)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,833,166.05	\$2,207,078.00	\$626,088.05
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	\$5,151,243.62	\$6,328,756.38
Debt Service	\$9,696,612.31	\$219,213.27	\$9,477,399.04	\$6,450,082.39	\$506,843.79	\$5,943,238.60
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,696,612.31	\$219,213.27	\$9,477,399.04	\$20,985,248.44	\$8,856,897.98	\$12,128,350.46
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,459,968.76	\$8,655,843.47	(\$804,125.29)	\$0.00	\$1,500,000.00	\$1,500,000.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,459,968.76	\$8,655,843.47	(\$804,125.29)	\$0.00	\$1,500,000.00	\$1,500,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$8,436,630.20	\$8,436,630.20	(\$10,870,181.99)	(\$6,604,397.98)	\$4,265,784.01
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	\$13,703,156.82	\$8,436,630.20	\$26,277,982.79	\$30,543,766.80	\$4,265,784.01

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 08**

**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	\$91,483,230.68	(\$51,014,557.27)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$16,294,252.48	(\$9,446,735.71)
Local Sources	\$1,924,071.00	\$2,417,415.35	\$493,344.35	\$136,996,837.64	\$105,038,396.70	(\$31,958,440.94)
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$4,101,046.01	\$3,230,182.01
Total Revenues:	\$1,924,071.00	\$2,417,415.35	\$493,344.35	\$306,106,477.78	\$216,916,925.87	(\$89,189,551.91)
Expenditures						
Instructional Services	\$556,117.00	\$804,202.70	(\$248,085.70)	\$152,977,542.04	\$100,385,976.76	\$52,591,565.28
Instructional Support Services	\$543,672.00	\$586,051.49	(\$42,379.49)	\$43,301,439.22	\$29,521,016.23	\$13,780,422.99
Operation & Maintenance Services	\$48,572.00	\$133,189.83	(\$84,617.83)	\$32,715,505.08	\$20,470,006.65	\$12,245,498.43
Auxiliary Services	\$74,927.00	\$83,165.18	(\$8,238.18)	\$33,319,177.79	\$21,592,588.02	\$11,726,589.77
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,729,431.04	\$6,860,073.13	\$2,869,357.91
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$5,202,944.13	\$6,277,055.87
Expendable Service	\$0.00	\$315.37	(\$315.37)	\$26,542,600.63	\$6,647,247.20	\$19,895,353.43
Other Expenditures	\$399,931.00	\$650,846.79	(\$250,915.79)	\$8,198,914.00	\$6,009,892.91	\$2,189,021.09
Total Expenditures:	\$1,623,219.00	\$2,257,771.36	(\$634,552.36)	\$318,264,609.80	\$196,689,745.03	\$121,574,864.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$107,661.99	\$107,661.99	\$16,013,530.44	\$20,684,452.98	\$4,670,922.54
Other Financing Uses:	\$0.00	\$286,064.92	(\$286,064.92)	\$14,023,544.76	\$18,954,519.09	(\$4,930,974.33)
Total Other Financing Sources (Uses):	\$0.00	(\$178,402.93)	(\$178,402.93)	\$1,989,985.68	\$1,729,933.89	(\$260,051.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$300,852.00	(\$18,758.94)	(\$319,610.94)	(\$10,168,146.34)	\$21,957,114.73	\$32,125,261.07
Beginning Fund Balance - Oct. 1:	\$1,821,557.55	\$1,779,587.87	(\$41,969.68)	\$110,972,702.14	\$110,685,136.40	(\$287,565.74)
Ending Fund Balance:	\$2,122,409.55	\$1,760,828.93	(\$361,580.62)	\$100,804,555.80	\$132,642,251.13	\$31,837,695.33

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