

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, 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	\$49,608,677.42	\$31,862,685.59	\$16,674,659.17	\$40,174,150.03	\$0.00	\$1,867,867.34	\$0.00
Investments	\$0.00	\$401,093.04	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$20,815.54	\$521,471.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$327,988.00	\$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	\$2,629,816.66	\$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	\$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	\$4,862,808.09
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$202,363,785.47
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$52,395,222.42</b>	<b>\$34,118,385.20</b>	<b>\$17,415,309.08</b>	<b>\$40,174,150.03</b>	<b>\$0.00</b>	<b>\$1,869,525.70</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$305,581.08	\$1,408,285.10	\$0.00	\$379,850.20	\$0.00	\$6,738.35	\$0.00
Interfund Payable	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,111.30	\$460,119.53	\$0.00	\$0.00	\$0.00	\$2,986.08	\$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>\$1,815,693.08</b>	<b>\$1,868,404.63</b>	<b>\$0.00</b>	<b>\$379,850.20</b>	<b>\$0.00</b>	<b>\$9,724.43</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	\$2,941,007.64	\$5,380,301.44	\$4,097,620.74	\$7,379,180.73	\$0.00	\$446,733.92	\$0.00
Unreserved Fund balance	\$47,638,521.70	\$26,869,679.13	\$13,317,688.34	\$32,415,119.10	\$0.00	\$1,413,067.35	\$0.00
<b>Total Fund Equity:</b>	<b>\$50,579,529.34</b>	<b>\$32,249,980.57</b>	<b>\$17,415,309.08</b>	<b>\$39,794,299.83</b>	<b>\$0.00</b>	<b>\$1,859,801.27</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$52,395,222.42</b>	<b>\$34,118,385.20</b>	<b>\$17,415,309.08</b>	<b>\$40,174,150.03</b>	<b>\$0.00</b>	<b>\$1,869,525.70</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 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	\$124,107,656.21	\$863,851.63	\$292,507.02	\$2,964,253.98	\$0.00	\$128,228,268.84
Federal Sources	\$0.00	\$21,946,163.22	\$0.00	\$0.00	\$0.00	\$21,946,163.22
Local Sources	\$108,198,026.78	\$26,879,651.67	\$0.00	\$0.00	\$3,135,156.08	\$138,212,834.53
Other Sources	\$3,976,972.42	\$372,540.36	\$0.00	\$0.00	\$0.00	\$4,349,512.78
<b>Total Revenues:</b>	<b>\$236,282,655.41</b>	<b>\$50,062,206.88</b>	<b>\$292,507.02</b>	<b>\$2,964,253.98</b>	<b>\$3,135,156.08</b>	<b>\$292,736,779.37</b>
<b>Expenditures</b>						
Instructional Services	\$121,350,594.72	\$14,547,321.48	\$0.00	\$89,226.00	\$1,029,505.55	\$137,016,647.75
Instructional Support Services	\$37,959,439.82	\$3,821,046.13	\$0.00	\$0.00	\$742,046.25	\$42,522,532.20
Operation & Maintenance Services	\$11,745,258.98	\$14,346,651.45	\$0.00	\$1,073,787.99	\$159,789.56	\$27,325,487.98
Auxiliary Services	\$10,183,112.60	\$14,213,024.73	\$0.00	\$2,298,149.00	\$86,636.36	\$26,780,922.69
General Administrative Services	\$6,443,779.01	\$494,673.76	\$0.00	\$0.00	\$0.00	\$6,938,452.77
Capital Outlay	\$38,980.00	\$89,996.96	\$0.00	\$7,832,232.34	\$0.00	\$7,961,209.30
Debt Service	\$6,421,564.41	\$43,049.49	\$15,383.66	\$524,723.60	\$7,600.71	\$7,012,321.87
Other Expenditures	\$3,287,650.92	\$4,073,999.91	\$0.00	\$0.00	\$783,540.10	\$8,145,190.93
<b>Total Expenditures:</b>	<b>\$197,430,380.46</b>	<b>\$51,629,763.91</b>	<b>\$15,383.66</b>	<b>\$11,818,118.93</b>	<b>\$2,809,118.53</b>	<b>\$263,702,765.49</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,870,101.61	\$8,780,609.21	\$11,871,659.10	\$11,500,000.00	\$114,873.73	\$36,137,243.65
Other Fund Uses:	\$30,274,999.51	\$3,322,184.45	\$0.00	\$0.00	\$361,031.98	\$33,958,215.94
<b>Total Other Fund Sources (Uses):</b>	<b>(\$26,404,897.90)</b>	<b>\$5,458,424.76</b>	<b>\$11,871,659.10</b>	<b>\$11,500,000.00</b>	<b>(\$246,158.25)</b>	<b>\$2,179,027.71</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$12,447,377.05</b>	<b>\$3,890,867.73</b>	<b>\$12,148,782.46</b>	<b>\$2,646,135.05</b>	<b>\$79,879.30</b>	<b>\$31,213,041.59</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$38,132,152.29</b>	<b>\$28,359,112.84</b>	<b>\$5,266,526.62</b>	<b>\$37,148,164.78</b>	<b>\$1,779,921.97</b>	<b>\$110,685,878.50</b>
<b>Ending Fund Balance:</b>	<b>\$50,579,529.34</b>	<b>\$32,249,980.57</b>	<b>\$17,415,309.08</b>	<b>\$39,794,299.83</b>	<b>\$1,859,801.27</b>	<b>\$141,898,920.09</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 2015, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$134,462,253.00	\$124,107,656.21	(\$10,354,596.79)	\$1,382,482.95	\$863,851.63	(\$518,631.32)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$21,946,163.22	(\$3,794,824.97)
Local Sources	\$107,597,676.64	\$108,198,026.78	\$600,350.14	\$23,776,432.00	\$26,879,651.67	\$3,103,219.67
Other Sources	\$367,000.00	\$3,976,972.42	\$3,609,972.42	\$503,864.00	\$372,540.36	(\$131,323.64)
Total Revenues:	\$242,426,929.64	\$236,282,655.41	(\$6,144,274.23)	\$51,403,767.14	\$50,062,206.88	(\$1,341,560.26)
Expenditures						
Instructional Services	\$138,930,954.22	\$121,350,594.72	\$17,580,359.50	\$13,490,470.82	\$14,547,321.48	(\$1,056,850.66)
Instructional Support Services	\$38,895,450.32	\$37,959,439.82	\$936,010.50	\$3,862,316.90	\$3,821,046.13	\$41,270.77
Operation & Maintenance Services	\$17,750,463.08	\$11,745,258.98	\$6,005,204.10	\$14,694,470.00	\$14,346,651.45	\$347,818.55
Auxiliary Services	\$10,757,404.68	\$10,183,112.60	\$574,292.08	\$19,653,680.06	\$14,213,024.73	\$5,440,655.33
General Administrative Services	\$8,730,429.75	\$6,443,779.01	\$2,286,650.74	\$999,001.29	\$494,673.76	\$504,327.53
Special Revenue Outlay	\$0.00	\$38,980.00	(\$38,980.00)	\$0.00	\$89,996.96	(\$89,996.96)
General Service	\$10,361,473.93	\$6,421,564.41	\$3,939,909.52	\$34,432.00	\$43,049.49	(\$8,617.49)
Other Expenditures	\$3,316,096.50	\$3,287,650.92	\$28,445.58	\$4,482,886.50	\$4,073,999.91	\$408,886.59
Total Expenditures:	\$228,742,272.48	\$197,430,380.46	\$31,311,892.02	\$57,217,257.57	\$51,629,763.91	\$5,587,493.66
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,061,265.68	\$3,870,101.61	\$1,808,835.93	\$4,492,296.00	\$8,780,609.21	\$4,288,313.21
Other Financing Uses:	\$13,952,264.76	\$30,274,999.51	(\$16,322,734.75)	\$71,280.00	\$3,322,184.45	(\$3,250,904.45)
Total Other Financing Sources (Uses):	(\$11,890,999.08)	(\$26,404,897.90)	(\$14,513,898.82)	\$4,421,016.00	\$5,458,424.76	\$1,037,408.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,793,658.08	\$12,447,377.05	\$10,653,718.97	(\$1,392,474.43)	\$3,890,867.73	\$5,283,342.16
Beginning Fund Balance - Oct. 1:	\$38,206,486.14	\$38,132,152.29	(\$74,333.85)	\$28,529,967.05	\$28,359,112.84	(\$170,854.21)
Ending Fund Balance:	\$40,000,144.22	\$50,579,529.34	\$10,579,385.12	\$27,137,492.62	\$32,249,980.57	\$5,112,487.95

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**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 11**

**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	\$292,507.02	\$55,863.47	\$6,416,408.45	\$2,964,253.98	(\$3,452,154.47)
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	\$292,507.02	\$55,863.47	\$10,115,066.45	\$2,964,253.98	(\$7,150,812.47)
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	\$1,073,787.99	(\$851,787.99)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,833,166.05	\$2,298,149.00	\$535,017.05
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	\$7,832,232.34	\$3,647,767.66
Debt Service	\$9,696,612.31	\$15,383.66	\$9,681,228.65	\$6,450,082.39	\$524,723.60	\$5,925,358.79
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,696,612.31	\$15,383.66	\$9,681,228.65	\$20,985,248.44	\$11,818,118.93	\$9,167,129.51
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,459,968.76	\$11,871,659.10	\$2,411,690.34	\$0.00	\$11,500,000.00	\$11,500,000.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,459,968.76	\$11,871,659.10	\$2,411,690.34	\$0.00	\$11,500,000.00	\$11,500,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$12,148,782.46	\$12,148,782.46	(\$10,870,181.99)	\$2,646,135.05	\$13,516,317.04
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	\$17,415,309.08	\$12,148,782.46	\$26,277,982.79	\$39,794,299.83	\$13,516,317.04

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 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	\$142,497,787.95	\$128,228,268.84	(\$14,269,519.11)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$21,946,163.22	(\$3,794,824.97)
Local Sources	\$1,924,071.00	\$3,135,156.08	\$1,211,085.08	\$136,996,837.64	\$138,212,834.53	\$1,215,996.89
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$4,349,512.78	\$3,478,648.78
Total Revenues:	\$1,924,071.00	\$3,135,156.08	\$1,211,085.08	\$306,106,477.78	\$292,736,779.37	(\$13,369,698.41)
Expenditures						
Instructional Services	\$556,117.00	\$1,029,505.55	(\$473,388.55)	\$152,977,542.04	\$137,016,647.75	\$15,960,894.29
Instructional Support Services	\$543,672.00	\$742,046.25	(\$198,374.25)	\$43,301,439.22	\$42,522,532.20	\$778,907.02
Operation & Maintenance Services	\$48,572.00	\$159,789.56	(\$111,217.56)	\$32,715,505.08	\$27,325,487.98	\$5,390,017.10
Auxiliary Services	\$74,927.00	\$86,636.36	(\$11,709.36)	\$33,319,177.79	\$26,780,922.69	\$6,538,255.10
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,729,431.04	\$6,938,452.77	\$2,790,978.27
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$7,961,209.30	\$3,518,790.70
Expendable Service	\$0.00	\$7,600.71	(\$7,600.71)	\$26,542,600.63	\$7,012,321.87	\$19,530,278.76
Other Expenditures	\$399,931.00	\$783,540.10	(\$383,609.10)	\$8,198,914.00	\$8,145,190.93	\$53,723.07
Total Expenditures:	\$1,623,219.00	\$2,809,118.53	(\$1,185,899.53)	\$318,264,609.80	\$263,702,765.49	\$54,561,844.31
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$114,873.73	\$114,873.73	\$16,013,530.44	\$36,137,243.65	\$20,123,713.21
Other Financing Uses:	\$0.00	\$361,031.98	(\$361,031.98)	\$14,023,544.76	\$33,958,215.94	(\$19,934,671.18)
Total Other Financing Sources (Uses):	\$0.00	(\$246,158.25)	(\$246,158.25)	\$1,989,985.68	\$2,179,027.71	\$189,042.03
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$300,852.00	\$79,879.30	(\$220,972.70)	(\$10,168,146.34)	\$31,213,041.59	\$41,381,187.93
Beginning Fund Balance - Oct. 1:	\$1,821,557.55	\$1,779,921.97	(\$41,635.58)	\$110,972,702.14	\$110,685,878.50	(\$286,823.64)
Ending Fund Balance:	\$2,122,409.55	\$1,859,801.27	(\$262,608.28)	\$100,804,555.80	\$141,898,920.09	\$41,094,364.29

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