

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, 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	\$59,136,194.52	\$43,999,124.57	\$17,183,944.33	\$79,163,092.11	\$0.00	\$2,141,443.64	\$0.00
Investments	\$0.00	\$389,149.82	\$740,649.91	\$0.00	\$0.00	\$1,665.03	\$0.00
Receivables	\$1,027,803.00	\$454,976.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$345,901.46	\$0.00	\$0.00	\$0.00	\$134.25	\$0.00
Inventories	\$135,912.80	\$945,794.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,504,988.17	\$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	\$507,829,247.57
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,533,009.78
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,349,209.12
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$171,809,900.84
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$62,804,898.49</b>	<b>\$46,134,946.31</b>	<b>\$17,924,594.24</b>	<b>\$79,163,092.11</b>	<b>\$0.00</b>	<b>\$2,143,242.92</b>	<b>\$690,521,367.31</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$452,849.25	\$1,498,854.46	\$0.00	\$382,017.32	\$0.00	\$2,447.70	\$0.00
Interfund Payable	\$134.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,509,574.37	\$429,035.29	\$0.00	\$0.00	\$0.00	\$8,045.73	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,159,109.96
<b>Total Liabilities:</b>	<b>\$1,962,557.87</b>	<b>\$1,927,889.75</b>	<b>\$0.00</b>	<b>\$382,017.32</b>	<b>\$0.00</b>	<b>\$10,493.43</b>	<b>\$177,159,109.96</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$513,362,257.35
Contributed Capital							
Reserved Fund Balance	\$4,177,541.38	\$5,976,224.66	\$4,097,620.74	\$7,220,688.22	\$0.00	\$349,018.22	\$0.00
Unreserved Fund balance	\$56,664,799.24	\$38,230,831.90	\$13,826,973.50	\$71,560,386.57	\$0.00	\$1,783,731.27	\$0.00
<b>Total Fund Equity:</b>	<b>\$60,842,340.62</b>	<b>\$44,207,056.56</b>	<b>\$17,924,594.24</b>	<b>\$78,781,074.79</b>	<b>\$0.00</b>	<b>\$2,132,749.49</b>	<b>\$513,362,257.35</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$62,804,898.49</b>	<b>\$46,134,946.31</b>	<b>\$17,924,594.24</b>	<b>\$79,163,092.11</b>	<b>\$0.00</b>	<b>\$2,143,242.92</b>	<b>\$690,521,367.31</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 2017, Fiscal Period 11**

**002 - Baldwin County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$137,603,705.14	\$0.00	\$0.00	\$2,779,896.00	\$0.00	\$140,383,601.14
Federal Sources	\$0.00	\$23,506,463.94	\$0.00	\$0.00	\$0.00	\$23,506,463.94
Local Sources	\$121,398,154.21	\$28,213,516.10	\$0.00	\$0.00	\$3,292,209.74	\$152,903,880.05
Other Sources	\$4,039,850.11	\$314,327.02	\$0.00	\$0.00	\$0.00	\$4,354,177.13
<b>Total Revenues:</b>	<b>\$263,041,709.46</b>	<b>\$52,034,307.06</b>	<b>\$0.00</b>	<b>\$2,779,896.00</b>	<b>\$3,292,209.74</b>	<b>\$321,148,122.26</b>
<b>Expenditures</b>						
Instructional Services	\$130,188,996.52	\$14,937,734.90	\$0.00	\$0.00	\$904,943.20	\$146,031,674.62
Instructional Support Services	\$39,599,246.18	\$4,200,032.44	\$0.00	\$0.00	\$877,798.50	\$44,677,077.12
Operation & Maintenance Services	\$12,536,515.50	\$13,934,484.32	\$0.00	\$427,577.13	\$158,496.61	\$27,057,073.56
Auxiliary Services	\$12,058,980.46	\$14,781,139.24	\$0.00	\$3,444,425.00	\$121,842.97	\$30,406,387.67
General Administrative Services	\$7,898,915.61	\$499,571.88	\$0.00	\$0.00	\$0.00	\$8,398,487.49
Capital Outlay	\$1,450.00	\$0.00	\$0.00	\$15,846,546.06	\$0.00	\$15,847,996.06
Debt Service	\$356,221.52	\$8,146.80	\$220,643.40	\$139,537.27	\$0.00	\$724,548.99
Other Expenditures	\$3,464,282.20	\$4,749,155.34	\$0.00	\$0.00	\$692,413.31	\$8,905,850.85
<b>Total Expenditures:</b>	<b>\$206,104,607.99</b>	<b>\$53,110,264.92</b>	<b>\$220,643.40</b>	<b>\$19,858,085.46</b>	<b>\$2,755,494.59</b>	<b>\$282,049,096.36</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$5,799,034.44	\$14,698,800.90	\$11,974,138.65	\$23,000,000.00	\$100,256.81	\$55,572,230.80
Other Fund Uses:	\$51,246,202.05	\$2,108,091.23	\$0.00	\$0.00	\$419,570.72	\$53,773,864.00
<b>Total Other Fund Sources (Uses):</b>	<b>(\$45,447,167.61)</b>	<b>\$12,590,709.67</b>	<b>\$11,974,138.65</b>	<b>\$23,000,000.00</b>	<b>(\$319,313.91)</b>	<b>\$1,798,366.80</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$11,489,933.86</b>	<b>\$11,514,751.81</b>	<b>\$11,753,495.25</b>	<b>\$5,921,810.54</b>	<b>\$217,401.24</b>	<b>\$40,897,392.70</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$49,352,406.76</b>	<b>\$32,692,304.75</b>	<b>\$6,171,098.99</b>	<b>\$72,859,264.25</b>	<b>\$1,915,348.25</b>	<b>\$162,990,423.00</b>
<b>Ending Fund Balance:</b>	<b>\$60,842,340.62</b>	<b>\$44,207,056.56</b>	<b>\$17,924,594.24</b>	<b>\$78,781,074.79</b>	<b>\$2,132,749.49</b>	<b>\$203,887,815.70</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 2017, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$149,084,449.11	\$137,603,705.14	(\$11,480,743.97)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,741,096.15	\$23,506,463.94	(\$3,234,632.21)
Local Sources	\$124,162,280.07	\$121,398,154.21	(\$2,764,125.86)	\$27,320,014.00	\$28,213,516.10	\$893,502.10
Other Sources	\$3,537,886.00	\$4,039,850.11	\$501,964.11	\$447,432.10	\$314,327.02	(\$133,105.08)
Total Revenues:	\$276,784,615.18	\$263,041,709.46	(\$13,742,905.72)	\$54,508,542.25	\$52,034,307.06	(\$2,474,235.19)
Expenditures						
Instructional Services	\$148,890,124.53	\$130,188,996.52	\$18,701,128.01	\$13,599,423.41	\$14,937,734.90	(\$1,338,311.49)
Instructional Support Services	\$42,760,397.76	\$39,599,246.18	\$3,161,151.58	\$3,081,324.50	\$4,200,032.44	(\$1,118,707.94)
Operation & Maintenance Services	\$18,889,309.00	\$12,536,515.50	\$6,352,793.50	\$16,749,496.78	\$13,934,484.32	\$2,815,012.46
Auxiliary Services	\$13,185,359.00	\$12,058,980.46	\$1,126,378.54	\$19,337,899.99	\$14,781,139.24	\$4,556,760.75
General Administrative Services	\$10,274,614.10	\$7,898,915.61	\$2,375,698.49	\$648,143.83	\$499,571.88	\$148,571.95
Special Revenue Outlay	\$184,000.00	\$1,450.00	\$182,550.00	\$0.00	\$0.00	\$0.00
General Service	\$357,000.00	\$356,221.52	\$778.48	\$34,443.00	\$8,146.80	\$26,296.20
Other Expenditures	\$4,314,141.04	\$3,464,282.20	\$849,858.84	\$5,430,947.42	\$4,749,155.34	\$681,792.08
Total Expenditures:	\$238,854,945.43	\$206,104,607.99	\$32,750,337.44	\$58,881,678.93	\$53,110,264.92	\$5,771,414.01
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,696,906.31	\$5,799,034.44	\$4,102,128.13	\$12,825,459.00	\$14,698,800.90	\$1,873,341.90
Other Financing Uses:	\$42,288,537.26	\$51,246,202.05	(\$8,957,664.79)	\$112,000.00	\$2,108,091.23	(\$1,996,091.23)
Total Other Financing Sources (Uses):	(\$40,591,630.95)	(\$45,447,167.61)	(\$4,855,536.66)	\$12,713,459.00	\$12,590,709.67	(\$122,749.33)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,661,961.20)	\$11,489,933.86	\$14,151,895.06	\$8,340,322.32	\$11,514,751.81	\$3,174,429.49
Beginning Fund Balance - Oct. 1:	\$49,352,406.76	\$49,352,406.76	\$0.00	\$32,692,485.77	\$32,692,304.75	(\$181.02)
Ending Fund Balance:	\$46,690,445.56	\$60,842,340.62	\$14,151,895.06	\$41,032,808.09	\$44,207,056.56	\$3,174,248.47

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 2017, Fiscal Period 11**

**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	\$219,847.44	\$0.00	(\$219,847.44)	\$7,404,758.56	\$2,779,896.00	(\$4,624,862.56)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$3,406,213.00	\$0.00	(\$3,406,213.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$3,626,060.44	\$0.00	(\$3,626,060.44)	\$7,404,758.56	\$2,779,896.00	(\$4,624,862.56)
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	\$5,636,296.00	\$427,577.13	\$5,208,718.87
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,579,903.33	\$3,444,425.00	\$135,478.33
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$54,912,200.00	\$15,846,546.06	\$39,065,653.94
Debt Service	\$13,110,772.31	\$220,643.40	\$12,890,128.91	\$2,219,637.66	\$139,537.27	\$2,080,100.39
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$13,110,772.31	\$220,643.40	\$12,890,128.91	\$66,348,036.99	\$19,858,085.46	\$46,489,951.53
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,463,078.26	\$11,974,138.65	\$2,511,060.39	\$20,000,000.00	\$23,000,000.00	\$3,000,000.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,463,078.26	\$11,974,138.65	\$2,511,060.39	\$20,000,000.00	\$23,000,000.00	\$3,000,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$21,633.61)	\$11,753,495.25	\$11,775,128.86	(\$38,943,278.43)	\$5,921,810.54	\$44,865,088.97
Beginning Fund Balance - Oct. 1:	\$6,171,098.99	\$6,171,098.99	\$0.00	\$72,859,264.25	\$72,859,264.25	\$0.00
Ending Fund Balance:	\$6,149,465.38	\$17,924,594.24	\$11,775,128.86	\$33,915,985.82	\$78,781,074.79	\$44,865,088.97

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 2017, Fiscal Period 11**

**002 - Baldwin County Schools**

002 - Baldwin County Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)				
Description	Budget		Actual	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$156,709,055.11	\$140,383,601.14	(\$16,325,453.97)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,741,096.15	\$23,506,463.94	(\$3,234,632.21)
Local Sources	\$1,942,611.00	\$3,292,209.74	\$1,349,598.74	\$156,831,118.07	\$152,903,880.05	(\$3,927,238.02)
Other Sources	\$0.00	\$0.00	\$0.00	\$3,985,318.10	\$4,354,177.13	\$368,859.03
Total Revenues:	\$1,942,611.00	\$3,292,209.74	\$1,349,598.74	\$344,266,587.43	\$321,148,122.26	(\$23,118,465.17)
Expenditures						
Instructional Services	\$576,965.00	\$904,943.20	(\$327,978.20)	\$163,066,512.94	\$146,031,674.62	\$17,034,838.32
Instructional Support Services	\$538,752.00	\$877,798.50	(\$339,046.50)	\$46,380,474.26	\$44,677,077.12	\$1,703,397.14
Operation & Maintenance Services	\$51,922.00	\$158,496.61	(\$106,574.61)	\$41,327,023.78	\$27,057,073.56	\$14,269,950.22
Auxiliary Services	\$74,876.00	\$121,842.97	(\$46,966.97)	\$36,178,038.32	\$30,406,387.67	\$5,771,650.65
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$10,922,757.93	\$8,398,487.49	\$2,524,270.44
Total Outlay	\$0.00	\$0.00	\$0.00	\$55,096,200.00	\$15,847,996.06	\$39,248,203.94
Expendable Service	\$0.00	\$0.00	\$0.00	\$15,721,852.97	\$724,548.99	\$14,997,303.98
Other Expenditures	\$396,722.00	\$692,413.31	(\$295,691.31)	\$10,141,810.46	\$8,905,850.85	\$1,235,959.61
Total Expenditures:	\$1,639,237.00	\$2,755,494.59	(\$1,116,257.59)	\$378,834,670.66	\$282,049,096.36	\$96,785,574.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$100,256.81	\$100,256.81	\$43,985,443.57	\$55,572,230.80	\$11,586,787.23
Other Financing Uses:	\$0.00	\$419,570.72	(\$419,570.72)	\$42,400,537.26	\$53,773,864.00	(\$11,373,326.74)
Total Other Financing Sources (Uses):	\$0.00	(\$319,313.91)	(\$319,313.91)	\$1,584,906.31	\$1,798,366.80	\$213,460.49
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$303,374.00	\$217,401.24	(\$85,972.76)	(\$32,983,176.92)	\$40,897,392.70	\$73,880,569.62
Beginning Fund Balance - Oct. 1:	\$1,915,210.48	\$1,915,348.25	\$137.77	\$162,990,466.25	\$162,990,423.00	(\$43.25)
Ending Fund Balance:	\$2,218,584.48	\$2,132,749.49	(\$85,834.99)	\$130,007,289.33	\$203,887,815.70	\$73,880,526.37

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