

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, Fiscal Period 03**

Exhibit F-I-A

**002 - Baldwin County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$43,693,237.03	\$21,502,143.80	\$7,807,987.44	\$33,765,335.50	\$0.00	\$1,853,158.56	\$0.00
Investments	\$0.00	\$400,501.48	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$47,632.56	\$2,788,247.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$4,310,154.62	\$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	\$2,686,573.33	\$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>\$46,563,355.72</b>	<b>\$30,006,194.05</b>	<b>\$8,548,637.35</b>	<b>\$33,765,335.50</b>	<b>\$0.00</b>	<b>\$1,854,816.92</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,016,046.62	\$1,093,404.57	\$0.00	\$25,123.26	\$0.00	\$4,282.97	\$0.00
Interfund Payable	\$4,001,000.70	\$931.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,660.23	\$570,317.47	\$0.00	\$0.00	\$0.00	\$244.09	\$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>\$6,527,707.55</b>	<b>\$1,664,653.64</b>	<b>\$0.00</b>	<b>\$25,123.26</b>	<b>\$0.00</b>	<b>\$4,527.06</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	\$2,969,920.18	\$6,067,438.80	\$4,097,620.74	\$9,026,195.82	\$0.00	\$344,646.85	\$0.00
Unreserved Fund balance	\$37,065,727.99	\$22,274,101.61	\$4,451,016.61	\$24,714,016.42	\$0.00	\$1,505,643.01	\$0.00
<b>Total Fund Equity:</b>	<b>\$40,035,648.17</b>	<b>\$28,341,540.41</b>	<b>\$8,548,637.35</b>	<b>\$33,740,212.24</b>	<b>\$0.00</b>	<b>\$1,850,289.86</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$46,563,355.72</b>	<b>\$30,006,194.05</b>	<b>\$8,548,637.35</b>	<b>\$33,765,335.50</b>	<b>\$0.00</b>	<b>\$1,854,816.92</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**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2015, Fiscal Period 03**

<i>002 - Baldwin County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$34,423,809.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,423,809.00
Federal Sources	\$0.00	\$7,331,669.41	\$0.00	\$0.00	\$0.00	\$7,331,669.41
Local Sources	\$24,459,704.26	\$6,079,646.22	\$0.00	\$0.00	\$962,274.23	\$31,501,624.71
Other Sources	\$74,908.04	\$103,636.08	\$0.00	\$0.00	\$0.00	\$178,544.12
<b>Total Revenues:</b>	<b>\$58,958,421.30</b>	<b>\$13,514,951.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$962,274.23</b>	<b>\$73,435,647.24</b>
<b>Expenditures</b>						
Instructional Services	\$33,966,724.56	\$3,628,403.78	\$0.00	\$15,240.00	\$283,258.29	\$37,893,626.63
Instructional Support Services	\$9,876,602.48	\$988,255.36	\$0.00	\$0.00	\$189,006.51	\$11,053,864.35
Operation & Maintenance Services	\$4,350,357.50	\$3,831,021.83	\$0.00	\$556,868.35	\$36,507.50	\$8,774,755.18
Auxiliary Services	\$2,954,601.97	\$4,230,550.01	\$0.00	\$72,938.00	\$35,635.68	\$7,293,725.66
General Administrative Services	\$2,191,884.23	\$134,872.28	\$0.00	\$0.00	\$0.00	\$2,326,756.51
Capital Outlay	\$0.00	\$21,411.60	\$0.00	\$2,518,424.20	\$0.00	\$2,539,835.80
Debt Service	\$115,130.67	\$25,703.11	\$7,545.84	\$244,481.99	\$0.00	\$392,861.61
Other Expenditures	\$834,063.84	\$1,110,253.18	\$0.00	\$0.00	\$310,905.66	\$2,255,222.68
<b>Total Expenditures:</b>	<b>\$54,289,365.25</b>	<b>\$13,970,471.15</b>	<b>\$7,545.84</b>	<b>\$3,407,952.54</b>	<b>\$855,313.64</b>	<b>\$72,530,648.42</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$2,189,023.34	\$2,149,313.87	\$3,289,656.57	\$0.00	\$38,893.89	\$7,666,887.67
Other Fund Uses:	\$5,028,917.36	\$1,710,360.86	\$0.00	\$0.00	\$74,761.59	\$6,814,039.81
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,839,894.02)</b>	<b>\$438,953.01</b>	<b>\$3,289,656.57</b>	<b>\$0.00</b>	<b>(\$35,867.70)</b>	<b>\$852,847.86</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,829,162.03</b>	<b>(\$16,566.43)</b>	<b>\$3,282,110.73</b>	<b>(\$3,407,952.54)</b>	<b>\$71,092.89</b>	<b>\$1,757,846.68</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$38,206,486.14</b>	<b>\$28,358,106.84</b>	<b>\$5,266,526.62</b>	<b>\$37,148,164.78</b>	<b>\$1,779,196.97</b>	<b>\$110,758,481.35</b>
<b>Ending Fund Balance:</b>	<b>\$40,035,648.17</b>	<b>\$28,341,540.41</b>	<b>\$8,548,637.35</b>	<b>\$33,740,212.24</b>	<b>\$1,850,289.86</b>	<b>\$112,516,328.03</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 03**

<b>002 - Baldwin County Schools</b>						
<b>Description</b>	<b>GENERAL</b>			<b>SPECIAL REVENUE</b>		<b>VARIANCE Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	
<b>Revenues</b>						
State Sources	\$134,120,172.00	\$34,423,809.00	(\$99,696,363.00)	\$1,382,482.99	\$0.00	(\$1,382,482.99)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$7,331,669.41	(\$18,409,318.78)
Local Sources	\$107,597,676.64	\$24,459,704.26	(\$83,137,972.38)	\$23,776,432.00	\$6,079,646.22	(\$17,696,785.78)
Other Sources	\$367,000.00	\$74,908.04	(\$292,091.96)	\$503,864.00	\$103,636.08	(\$400,227.92)
<b>Total Revenues:</b>	<b>\$242,084,848.64</b>	<b>\$58,958,421.30</b>	<b>(\$183,126,427.34)</b>	<b>\$51,403,767.18</b>	<b>\$13,514,951.71</b>	<b>(\$37,888,815.47)</b>
<b>Expenditures</b>						
Instructional Services	\$138,930,954.22	\$33,966,724.56	\$104,964,229.66	\$13,489,491.72	\$3,628,403.78	\$9,861,087.94
Instructional Support Services	\$38,954,707.32	\$9,876,602.48	\$29,078,104.84	\$3,853,755.13	\$988,255.36	\$2,865,499.77
Operation & Maintenance Services	\$17,750,463.08	\$4,350,357.50	\$13,400,105.58	\$14,694,470.00	\$3,831,021.83	\$10,863,448.17
Auxiliary Services	\$10,755,895.68	\$2,954,601.97	\$7,801,293.71	\$19,655,529.06	\$4,230,550.01	\$15,424,979.05
General Administrative Services	\$8,770,988.75	\$2,191,884.23	\$6,579,104.52	\$1,008,542.20	\$134,872.28	\$873,669.92
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$21,411.60	(\$21,411.60)
General Service	\$10,361,473.93	\$115,130.67	\$10,246,343.26	\$34,432.00	\$25,703.11	\$8,728.89
Other Expenditures	\$3,316,096.50	\$834,063.84	\$2,482,032.66	\$4,482,886.50	\$1,110,253.18	\$3,372,633.32
<b>Total Expenditures:</b>	<b>\$228,840,579.48</b>	<b>\$54,289,365.25</b>	<b>\$174,551,214.23</b>	<b>\$57,219,106.61</b>	<b>\$13,970,471.15</b>	<b>\$43,248,635.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$2,072,655.59	\$2,189,023.34	\$116,367.75	\$4,454,296.00	\$2,149,313.87	(\$2,304,982.13)
Other Financing Uses:	\$13,952,264.76	\$5,028,917.36	\$8,923,347.40	\$0.00	\$1,710,360.86	(\$1,710,360.86)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$11,879,609.17)</b>	<b>(\$2,839,894.02)</b>	<b>\$9,039,715.15</b>	<b>\$4,454,296.00</b>	<b>\$438,953.01</b>	<b>(\$4,015,342.99)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,364,659.99</b>	<b>\$1,829,162.03</b>	<b>\$464,502.04</b>	<b>(\$1,361,043.43)</b>	<b>(\$16,566.43)</b>	<b>\$1,344,477.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$38,206,486.14</b>	<b>\$38,206,486.14</b>	<b>\$0.00</b>	<b>\$28,529,967.05</b>	<b>\$28,358,106.84</b>	<b>(\$171,860.21)</b>
<b>Ending Fund Balance:</b>	<b>\$39,571,146.13</b>	<b>\$40,035,648.17</b>	<b>\$464,502.04</b>	<b>\$27,168,923.62</b>	<b>\$28,341,540.41</b>	<b>\$1,172,616.79</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 03**

**002 - Baldwin County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$236,643.55	\$0.00	(\$236,643.55)	\$6,416,408.17	\$0.00	(\$6,416,408.17)
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
<b>Total Revenues:</b>	<b>\$236,643.55</b>	<b>\$0.00</b>	<b>(\$236,643.55)</b>	<b>\$10,115,066.17</b>	<b>\$0.00</b>	<b>(\$10,115,066.17)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$15,240.00	(\$15,240.00)
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	\$556,868.35	(\$334,868.35)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,833,166.05	\$72,938.00	\$2,760,228.05
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	\$2,518,424.20	\$8,961,575.80
Debt Service	\$9,696,612.31	\$7,545.84	\$9,689,066.47	\$6,450,082.39	\$244,481.99	\$6,205,600.40
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$9,696,612.31</b>	<b>\$7,545.84</b>	<b>\$9,689,066.47</b>	<b>\$20,985,248.44</b>	<b>\$3,407,952.54</b>	<b>\$17,577,295.90</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$9,459,968.76	\$3,289,656.57	(\$6,170,312.19)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$9,459,968.76</b>	<b>\$3,289,656.57</b>	<b>(\$6,170,312.19)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$3,282,110.73</b>	<b>\$3,282,110.73</b>	<b>(\$10,870,182.27)</b>	<b>(\$3,407,952.54)</b>	<b>\$7,462,229.73</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$5,266,526.62</b>	<b>\$5,266,526.62</b>	<b>\$0.00</b>	<b>\$37,148,164.78</b>	<b>\$37,148,164.78</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$5,266,526.62</b>	<b>\$8,548,637.35</b>	<b>\$3,282,110.73</b>	<b>\$26,277,982.51</b>	<b>\$33,740,212.24</b>	<b>\$7,462,229.73</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 03**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>002 - Baldwin County Schools</b>						
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$142,155,706.71	\$34,423,809.00	(\$107,731,897.71)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$7,331,669.41	(\$18,409,318.78)
Local Sources	\$1,924,071.00	\$962,274.23	(\$961,796.77)	\$136,996,837.64	\$31,501,624.71	(\$105,495,212.93)
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$178,544.12	(\$692,319.88)
<b>Total Revenues:</b>	<b>\$1,924,071.00</b>	<b>\$962,274.23</b>	<b>(\$961,796.77)</b>	<b>\$305,764,396.54</b>	<b>\$73,435,647.24</b>	<b>(\$232,328,749.30)</b>
<b>Expenditures</b>						
Instructional Services	\$556,117.00	\$283,258.29	\$272,858.71	\$152,976,562.94	\$37,893,626.63	\$115,082,936.31
Instructional Support Services	\$543,672.00	\$189,006.51	\$354,665.49	\$43,352,134.45	\$11,053,864.35	\$32,298,270.10
Operation & Maintenance Services	\$48,572.00	\$36,507.50	\$12,064.50	\$32,715,505.08	\$8,774,755.18	\$23,940,749.90
Auxiliary Services	\$74,927.00	\$35,635.68	\$39,291.32	\$33,319,517.79	\$7,293,725.66	\$26,025,792.13
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,779,530.95	\$2,326,756.51	\$7,452,774.44
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$2,539,835.80	\$8,940,164.20
Expendable Service	\$0.00	\$0.00	\$0.00	\$26,542,600.63	\$392,861.61	\$26,149,739.02
Other Expenditures	\$399,931.00	\$310,905.66	\$89,025.34	\$8,198,914.00	\$2,255,222.68	\$5,943,691.32
<b>Total Expenditures:</b>	<b>\$1,623,219.00</b>	<b>\$855,313.64</b>	<b>\$767,905.36</b>	<b>\$318,364,765.84</b>	<b>\$72,530,648.42</b>	<b>\$245,834,117.42</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$38,893.89	\$38,893.89	\$15,986,920.35	\$7,666,887.67	(\$8,320,032.68)
Other Financing Uses:	\$0.00	\$74,761.59	(\$74,761.59)	\$13,952,264.76	\$6,814,039.81	\$7,138,224.95
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$35,867.70)</b>	<b>(\$35,867.70)</b>	<b>\$2,034,655.59</b>	<b>\$852,847.86</b>	<b>(\$1,181,807.73)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$300,852.00</b>	<b>\$71,092.89</b>	<b>(\$229,759.11)</b>	<b>(\$10,565,713.71)</b>	<b>\$1,757,846.68</b>	<b>\$12,323,560.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,821,557.55</b>	<b>\$1,779,196.97</b>	<b>(\$42,360.58)</b>	<b>\$110,972,702.14</b>	<b>\$110,758,481.35</b>	<b>(\$214,220.79)</b>
<b>Ending Fund Balance:</b>	<b>\$2,122,409.55</b>	<b>\$1,850,289.86</b>	<b>(\$272,119.69)</b>	<b>\$100,406,988.43</b>	<b>\$112,516,328.03</b>	<b>\$12,109,339.60</b>

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