

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 05**

**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	\$50,766,795.29	\$56,138,171.01	\$43,734,493.06	\$66,839,813.42	\$0.00	\$2,446,175.10	\$0.00
Investments	\$30,260,159.41	\$217,976.51	\$740,649.91	\$0.00	\$0.00	\$1,675.03	\$0.00
Receivables	\$1,527,646.10	\$1,016,259.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$474,645.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$889,537.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$25,135.07)	\$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	\$537,599,039.64
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,661,330.11
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,861,510.15
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,969,197.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$82,665,378.53</b>	<b>\$58,736,590.50</b>	<b>\$44,475,142.97</b>	<b>\$66,839,813.42</b>	<b>\$0.00</b>	<b>\$2,447,850.13</b>	<b>\$795,091,076.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$211,046.53	\$1,461,280.11	\$0.00	\$34,729.28	\$0.00	\$12,551.75	\$0.00
Interfund Payable	\$39,747.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,509,686.85	\$308,608.79	\$0.00	\$0.00	\$0.00	\$6,250.34	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,830,707.22
<b>Total Liabilities:</b>	<b>\$1,760,480.50</b>	<b>\$1,769,888.90</b>	<b>\$0.00</b>	<b>\$34,729.28</b>	<b>\$0.00</b>	<b>\$18,802.09</b>	<b>\$184,830,707.22</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$610,260,369.75
Contributed Capital							
Reserved Fund Balance	\$5,739,794.97	\$8,447,673.68	\$4,097,620.74	\$5,951,737.61	\$0.00	\$341,171.21	\$0.00
Unreserved Fund balance	\$75,165,103.06	\$48,519,027.92	\$40,377,522.23	\$60,853,346.53	\$0.00	\$2,087,876.83	\$0.00
<b>Total Fund Equity:</b>	<b>\$80,904,898.03</b>	<b>\$56,966,701.60</b>	<b>\$44,475,142.97</b>	<b>\$66,805,084.14</b>	<b>\$0.00</b>	<b>\$2,429,048.04</b>	<b>\$610,260,369.75</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$82,665,378.53</b>	<b>\$58,736,590.50</b>	<b>\$44,475,142.97</b>	<b>\$66,839,813.42</b>	<b>\$0.00</b>	<b>\$2,447,850.13</b>	<b>\$795,091,076.97</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 2020, Fiscal Period 05**

**002 - Baldwin County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$68,009,752.33	\$0.00	\$0.00	\$0.00	\$0.00	\$68,009,752.33
Federal Sources	\$0.00	\$10,883,204.35	\$0.00	\$0.00	\$0.00	\$10,883,204.35
Local Sources	\$80,450,496.25	\$12,912,378.88	\$0.00	\$300,731.05	\$1,739,109.73	\$95,402,715.91
Other Sources	\$1,402,106.08	\$300,849.99	\$0.00	\$0.00	\$0.00	\$1,702,956.07
<b>Total Revenues:</b>	<b>\$149,862,354.66</b>	<b>\$24,096,433.22</b>	<b>\$0.00</b>	<b>\$300,731.05</b>	<b>\$1,739,109.73</b>	<b>\$175,998,628.66</b>
<b>Expenditures</b>						
Instructional Services	\$64,774,124.31	\$6,429,871.39	\$0.00	\$0.00	\$466,259.07	\$71,670,254.77
Instructional Support Services	\$20,785,734.96	\$1,976,138.13	\$0.00	\$0.00	\$419,037.96	\$23,180,911.05
Operation & Maintenance Services	\$8,273,764.93	\$6,540,781.28	\$0.00	\$321,982.21	\$30,191.30	\$15,166,719.72
Auxiliary Services	\$6,514,242.54	\$7,996,217.12	\$0.00	\$0.00	\$41,533.11	\$14,551,992.77
General Administrative Services	\$4,204,518.15	\$251,567.74	\$0.00	\$0.00	\$0.00	\$4,456,085.89
Capital Outlay	\$16,000.00	\$1,609,166.44	\$0.00	\$22,751,849.50	\$0.00	\$24,377,015.94
Debt Service	\$0.00	\$2,238.93	\$6,706.38	\$87,064.91	\$0.00	\$96,010.22
Other Expenditures	\$1,908,124.48	\$1,878,419.96	\$0.00	\$0.00	\$315,596.56	\$4,102,141.00
<b>Total Expenditures:</b>	<b>\$106,476,509.37</b>	<b>\$26,684,400.99</b>	<b>\$6,706.38</b>	<b>\$23,160,896.62</b>	<b>\$1,272,618.00</b>	<b>\$157,601,131.36</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,411,688.40	\$4,520,806.88	\$5,116,273.45	\$6,000,000.00	\$93,045.72	\$17,141,814.45
Other Fund Uses:	\$14,615,937.24	\$729,427.01	\$0.00	\$0.00	\$197,141.95	\$15,542,506.20
<b>Total Other Fund Sources (Uses):</b>	<b>(\$13,204,248.84)</b>	<b>\$3,791,379.87</b>	<b>\$5,116,273.45</b>	<b>\$6,000,000.00</b>	<b>(\$104,096.23)</b>	<b>\$1,599,308.25</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$30,181,596.45</b>	<b>\$1,203,412.10</b>	<b>\$5,109,567.07</b>	<b>(\$16,860,165.57)</b>	<b>\$362,395.50</b>	<b>\$19,996,805.55</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$50,723,301.58</b>	<b>\$55,763,289.50</b>	<b>\$39,365,575.90</b>	<b>\$83,665,249.71</b>	<b>\$2,066,652.54</b>	<b>\$231,584,069.23</b>
<b>Ending Fund Balance:</b>	<b>\$80,904,898.03</b>	<b>\$56,966,701.60</b>	<b>\$44,475,142.97</b>	<b>\$66,805,084.14</b>	<b>\$2,429,048.04</b>	<b>\$251,580,874.78</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 2020, Fiscal Period 05**

**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	\$159,413,465.72	\$68,009,752.33	(\$91,403,713.39)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$27,125,317.97	\$10,883,204.35	(\$16,242,113.62)
Local Sources	\$137,742,061.68	\$80,450,496.25	(\$57,291,565.43)	\$27,532,447.00	\$12,912,378.88	(\$14,620,068.12)
Other Sources	\$1,023,120.00	\$1,402,106.08	\$378,986.08	\$338,210.00	\$300,849.99	(\$37,360.01)
Total Revenues:	\$298,178,647.40	\$149,862,354.66	(\$148,316,292.74)	\$54,995,974.97	\$24,096,433.22	(\$30,899,541.75)
Expenditures						
Instructional Services	\$165,836,784.64	\$64,774,124.31	\$101,062,660.33	\$12,804,088.82	\$6,429,871.39	\$6,374,217.43
Instructional Support Services	\$50,814,616.51	\$20,785,734.96	\$30,028,881.55	\$3,416,069.30	\$1,976,138.13	\$1,439,931.17
Operation & Maintenance Services	\$19,577,128.31	\$8,273,764.93	\$11,303,363.38	\$16,631,650.00	\$6,540,781.28	\$10,090,868.72
Auxiliary Services	\$15,510,639.50	\$6,514,242.54	\$8,996,396.96	\$19,923,834.03	\$7,996,217.12	\$11,927,616.91
General Administrative Services	\$11,093,837.06	\$4,204,518.15	\$6,889,318.91	\$765,892.74	\$251,567.74	\$514,325.00
Special Revenue Outlay	\$0.00	\$16,000.00	(\$16,000.00)	\$2,050,000.00	\$1,609,166.44	\$440,833.56
General Service	\$0.00	\$0.00	\$0.00	\$33,400.00	\$2,238.93	\$31,161.07
Other Expenditures	\$5,185,532.83	\$1,908,124.48	\$3,277,408.35	\$4,442,697.04	\$1,878,419.96	\$2,564,277.08
Total Expenditures:	\$268,018,538.85	\$106,476,509.37	\$161,542,029.48	\$60,067,631.93	\$26,684,400.99	\$33,383,230.94
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,910,535.58	\$1,411,688.40	(\$498,847.18)	\$5,066,409.00	\$4,520,806.88	(\$545,602.12)
Other Financing Uses:	\$34,754,427.26	\$14,615,937.24	\$20,138,490.02	\$6,000,000.00	\$729,427.01	\$5,270,572.99
Total Other Financing Sources (Uses):	(\$32,843,891.68)	(\$13,204,248.84)	\$19,639,642.84	(\$933,591.00)	\$3,791,379.87	\$4,724,970.87
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,683,783.13)	\$30,181,596.45	\$32,865,379.58	(\$6,005,247.96)	\$1,203,412.10	\$7,208,660.06
Beginning Fund Balance - Oct. 1:	\$50,723,301.58	\$50,723,301.58	\$0.00	\$55,763,314.50	\$55,763,289.50	(\$25.00)
Ending Fund Balance:	\$48,039,518.45	\$80,904,898.03	\$32,865,379.58	\$49,758,066.54	\$56,966,701.60	\$7,208,635.06

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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 2020, Fiscal Period 05**

**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)	\$8,601,086.54	\$0.00	(\$8,601,086.54)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,381,038.00	\$0.00	(\$2,381,038.00)	\$0.00	\$300,731.05	\$300,731.05
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,704,746.46	\$0.00	(\$2,704,746.46)	\$8,601,086.54	\$300,731.05	(\$8,300,355.49)
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	\$734,713.00	\$321,982.21	\$412,730.79
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,472,476.00	\$0.00	\$3,472,476.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$91,523,334.01	\$22,751,849.50	\$68,771,484.51
Debt Service	\$28,015,095.20	\$6,706.38	\$28,008,388.82	\$2,118,827.39	\$87,064.91	\$2,031,762.48
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$28,015,095.20	\$6,706.38	\$28,008,388.82	\$97,849,350.40	\$23,160,896.62	\$74,688,453.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$21,688,018.26	\$5,116,273.45	(\$16,571,744.81)	\$14,000,000.00	\$6,000,000.00	(\$8,000,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$21,688,018.26	\$5,116,273.45	(\$16,571,744.81)	\$14,000,000.00	\$6,000,000.00	(\$8,000,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$3,622,330.48)	\$5,109,567.07	\$8,731,897.55	(\$75,248,263.86)	(\$16,860,165.57)	\$58,388,098.29
Beginning Fund Balance - Oct. 1:	\$39,365,575.90	\$39,365,575.90	\$0.00	\$83,665,249.71	\$83,665,249.71	\$0.00
Ending Fund Balance:	\$35,743,245.42	\$44,475,142.97	\$8,731,897.55	\$8,416,985.85	\$66,805,084.14	\$58,388,098.29

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 2020, Fiscal Period 05**

**002 - Baldwin County Schools**

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	\$168,338,260.72	\$68,009,752.33	(\$100,328,508.39)
Federal Sources	\$0.00	\$0.00	\$0.00	\$27,125,317.97	\$10,883,204.35	(\$16,242,113.62)
Local Sources	\$2,047,943.00	\$1,739,109.73	(\$308,833.27)	\$169,703,489.68	\$95,402,715.91	(\$74,300,773.77)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,361,330.00	\$1,702,956.07	\$341,626.07
Total Revenues:	\$2,047,943.00	\$1,739,109.73	(\$308,833.27)	\$366,528,398.37	\$175,998,628.66	(\$190,529,769.71)
Expenditures						
Instructional Services	\$629,937.00	\$466,259.07	\$163,677.93	\$179,270,810.46	\$71,670,254.77	\$107,600,555.69
Instructional Support Services	\$459,065.00	\$419,037.96	\$40,027.04	\$54,689,750.81	\$23,180,911.05	\$31,508,839.76
Operation & Maintenance Services	\$51,887.00	\$30,191.30	\$21,695.70	\$36,995,378.31	\$15,166,719.72	\$21,828,658.59
Auxiliary Services	\$69,643.00	\$41,533.11	\$28,109.89	\$38,976,592.53	\$14,551,992.77	\$24,424,599.76
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$11,859,729.80	\$4,456,085.89	\$7,403,643.91
Total Outlay	\$0.00	\$0.00	\$0.00	\$93,573,334.01	\$24,377,015.94	\$69,196,318.07
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,167,322.59	\$96,010.22	\$30,071,312.37
Other Expenditures	\$380,744.00	\$315,596.56	\$65,147.44	\$10,008,973.87	\$4,102,141.00	\$5,906,832.87
Total Expenditures:	\$1,591,276.00	\$1,272,618.00	\$318,658.00	\$455,541,892.38	\$157,601,131.36	\$297,940,761.02
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$93,045.72	\$93,045.72	\$42,664,962.84	\$17,141,814.45	(\$25,523,148.39)
Other Financing Uses:	\$0.00	\$197,141.95	(\$197,141.95)	\$40,754,427.26	\$15,542,506.20	\$25,211,921.06
Total Other Financing Sources (Uses):	\$0.00	(\$104,096.23)	(\$104,096.23)	\$1,910,535.58	\$1,599,308.25	(\$311,227.33)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$456,667.00	\$362,395.50	(\$94,271.50)	(\$87,102,958.43)	\$19,996,805.55	\$107,099,763.98
Beginning Fund Balance - Oct. 1:	\$2,066,652.54	\$2,066,652.54	\$0.00	\$231,584,094.23	\$231,584,069.23	(\$25.00)
Ending Fund Balance:	\$2,523,319.54	\$2,429,048.04	(\$94,271.50)	\$144,481,135.80	\$251,580,874.78	\$107,099,738.98

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