

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, 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	\$56,779,574.12	\$21,187,152.21	\$9,734,240.74	\$30,754,402.23	\$0.00	\$1,592,051.72	\$0.00
Investments	\$0.00	\$399,767.90	\$740,649.91	\$0.00	\$0.00	\$1,655.88	\$0.00
Receivables	\$37,584.78	\$930,608.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$116.00)	\$302,798.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$835,734.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,669,813.49	\$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	\$481,082,405.04
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,556,994.54
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,155,248.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,483,931.04
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$59,622,769.19</b>	<b>\$23,656,061.49</b>	<b>\$10,474,890.65</b>	<b>\$30,754,402.23</b>	<b>\$0.00</b>	<b>\$1,593,707.60</b>	<b>\$701,278,578.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,457,776.64	\$1,343,759.60	\$0.00	\$0.00	\$0.00	\$2,078.73	\$0.00
Interfund Payable	\$7,032.58	(\$116.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,213.05	\$373,455.18	\$0.00	\$0.00	\$0.00	\$54.02	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,639,179.07
<b>Total Liabilities:</b>	<b>\$2,975,022.27</b>	<b>\$1,717,098.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,132.75</b>	<b>\$218,639,179.07</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$482,639,399.58
Contributed Capital							
Reserved Fund Balance	\$2,355,251.86	\$8,245,232.32	\$4,097,620.74	\$4,855,709.26	\$0.00	\$222,209.83	\$0.00
Unreserved Fund balance	\$54,292,495.06	\$13,693,730.39	\$6,377,269.91	\$25,898,692.97	\$0.00	\$1,369,365.02	\$0.00
<b>Total Fund Equity:</b>	<b>\$56,647,746.92</b>	<b>\$21,938,962.71</b>	<b>\$10,474,890.65</b>	<b>\$30,754,402.23</b>	<b>\$0.00</b>	<b>\$1,591,574.85</b>	<b>\$482,639,399.58</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$59,622,769.19</b>	<b>\$23,656,061.49</b>	<b>\$10,474,890.65</b>	<b>\$30,754,402.23</b>	<b>\$0.00</b>	<b>\$1,593,707.60</b>	<b>\$701,278,578.65</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 2014, Fiscal Period 05**

**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	\$54,300,974.10	\$0.00	\$87,064.91	\$0.00	\$0.00	\$54,388,039.01
Federal Sources	\$0.00	\$9,220,459.61	\$0.00	\$0.00	\$0.00	\$9,220,459.61
Local Sources	\$59,964,183.49	\$10,983,259.36	\$0.00	\$0.00	\$1,190,849.21	\$72,138,292.06
Other Sources	\$266,266.36	\$319,332.16	\$0.00	\$0.00	\$0.00	\$585,598.52
<b>Total Revenues:</b>	<b>\$114,531,423.95</b>	<b>\$20,523,051.13</b>	<b>\$87,064.91</b>	<b>\$0.00</b>	<b>\$1,190,849.21</b>	<b>\$136,332,389.20</b>
<b>Expenditures</b>						
Instructional Services	\$55,223,926.93	\$5,509,069.77	\$0.00	\$9,425,747.36	\$303,352.46	\$70,462,096.52
Instructional Support Services	\$15,169,939.08	\$1,416,181.68	\$0.00	\$0.00	\$280,449.81	\$16,866,570.57
Operation & Maintenance Services	\$5,992,838.92	\$6,158,257.13	\$0.00	\$115,604.00	\$28,244.11	\$12,294,944.16
Auxiliary Services	\$4,706,808.99	\$7,054,637.41	\$0.00	\$22,398.00	\$46,429.13	\$11,830,273.53
General Administrative Services	\$3,654,882.78	\$217,190.00	\$0.00	\$0.00	\$0.00	\$3,872,072.78
Capital Outlay	\$0.00	\$389,425.33	\$0.00	\$1,022,200.01	\$0.00	\$1,411,625.34
Debt Service	\$314,348.96	\$22,771.90	\$53,895.43	\$349,426.71	\$0.00	\$740,443.00
Other Expenditures	\$1,234,347.40	\$1,894,277.15	\$0.00	\$0.00	\$382,907.17	\$3,511,531.72
<b>Total Expenditures:</b>	<b>\$86,297,093.06</b>	<b>\$22,661,810.37</b>	<b>\$53,895.43</b>	<b>\$10,935,376.08</b>	<b>\$1,041,382.68</b>	<b>\$120,989,557.62</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,580,856.77	\$2,819,700.23	\$5,479,308.47	\$9,500,000.01	\$53,229.13	\$19,433,094.61
Other Fund Uses:	\$7,590,705.42	\$1,458,317.72	\$9,500,052.89	\$6,791.26	\$120,895.86	\$18,676,763.15
<b>Total Other Fund Sources (Uses):</b>	<b>(\$6,009,848.65)</b>	<b>\$1,361,382.51</b>	<b>(\$4,020,744.42)</b>	<b>\$9,493,208.75</b>	<b>(\$67,666.73)</b>	<b>\$756,331.46</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$22,224,482.24</b>	<b>(\$777,376.73)</b>	<b>(\$3,987,574.94)</b>	<b>(\$1,442,167.33)</b>	<b>\$81,799.80</b>	<b>\$16,099,163.04</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$34,423,264.68</b>	<b>\$22,716,339.44</b>	<b>\$14,462,465.59</b>	<b>\$32,196,569.56</b>	<b>\$1,509,775.05</b>	<b>\$105,308,414.32</b>
<b>Ending Fund Balance:</b>	<b>\$56,647,746.92</b>	<b>\$21,938,962.71</b>	<b>\$10,474,890.65</b>	<b>\$30,754,402.23</b>	<b>\$1,591,574.85</b>	<b>\$121,407,577.36</b>

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2014, Fiscal Period 05**

<b>002 - Baldwin County Schools</b>						
	<b>GENERAL</b>		<b>VARIANCE</b>	<b>SPECIAL REVENUE</b>		<b>VARIANCE</b>
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$126,622,898.00	\$54,300,974.10	(\$72,321,923.90)	\$1,175,057.00	\$0.00	(\$1,175,057.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,579,698.45	\$9,220,459.61	(\$17,359,238.84)
Local Sources	\$100,761,864.31	\$59,964,183.49	(\$40,797,680.82)	\$22,833,920.00	\$10,983,259.36	(\$11,850,660.64)
Other Sources	\$615,000.00	\$266,266.36	(\$348,733.64)	\$500,861.00	\$319,332.16	(\$181,528.84)
<b>Total Revenues:</b>	<b>\$227,999,762.31</b>	<b>\$114,531,423.95</b>	<b>(\$113,468,338.36)</b>	<b>\$51,089,536.45</b>	<b>\$20,523,051.13</b>	<b>(\$30,566,485.32)</b>
<b>Expenditures</b>						
Instructional Services	\$135,182,635.03	\$55,223,926.93	\$79,958,708.10	\$14,317,470.62	\$5,509,069.77	\$8,808,400.85
Instructional Support Services	\$36,123,751.02	\$15,169,939.08	\$20,953,811.94	\$3,927,035.02	\$1,416,181.68	\$2,510,853.34
Operation & Maintenance Services	\$21,657,633.00	\$5,992,838.92	\$15,664,794.08	\$12,856,642.01	\$6,158,257.13	\$6,698,384.88
Auxiliary Services	\$9,837,515.19	\$4,706,808.99	\$5,130,706.20	\$18,536,463.89	\$7,054,637.41	\$11,481,826.48
General Administrative Services	\$9,520,598.04	\$3,654,882.78	\$5,865,715.26	\$898,560.59	\$217,190.00	\$681,370.59
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$374,000.00	\$389,425.33	(\$15,425.33)
General Service	\$7,500,323.93	\$314,348.96	\$7,185,974.97	\$663,117.11	\$22,771.90	\$640,345.21
Other Expenditures	\$2,988,336.47	\$1,234,347.40	\$1,753,989.07	\$4,706,502.71	\$1,894,277.15	\$2,812,225.56
<b>Total Expenditures:</b>	<b>\$222,810,792.68</b>	<b>\$86,297,093.06</b>	<b>\$136,513,699.62</b>	<b>\$56,279,791.95</b>	<b>\$22,661,810.37</b>	<b>\$33,617,981.58</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,665,172.33	\$1,580,856.77	(\$4,084,315.56)	\$3,795,449.00	\$2,819,700.23	(\$975,748.77)
Other Financing Uses:	\$13,218,911.76	\$7,590,705.42	\$5,628,206.34	\$0.00	\$1,458,317.72	(\$1,458,317.72)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$7,553,739.43)</b>	<b>(\$6,009,848.65)</b>	<b>\$1,543,890.78</b>	<b>\$3,795,449.00</b>	<b>\$1,361,382.51</b>	<b>(\$2,434,066.49)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,364,769.80)</b>	<b>\$22,224,482.24</b>	<b>\$24,589,252.04</b>	<b>(\$1,394,806.50)</b>	<b>(\$777,376.73)</b>	<b>\$617,429.77</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$34,430,413.26</b>	<b>\$34,423,264.68</b>	<b>(\$7,148.58)</b>	<b>\$22,716,355.72</b>	<b>\$22,716,339.44</b>	<b>(\$16.28)</b>
<b>Ending Fund Balance:</b>	<b>\$32,065,643.46</b>	<b>\$56,647,746.92</b>	<b>\$24,582,103.46</b>	<b>\$21,321,549.22</b>	<b>\$21,938,962.71</b>	<b>\$617,413.49</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 2014, Fiscal Period 05**

**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	\$87,064.91	(\$149,578.64)	\$6,185,266.44	\$0.00	(\$6,185,266.44)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$3,766,857.00	\$0.00	(\$3,766,857.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$236,643.55	\$87,064.91	(\$149,578.64)	\$9,952,123.44	\$0.00	(\$9,952,123.44)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$9,500,000.01	\$9,425,747.36	\$74,252.65
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$147,000.00	\$115,604.00	\$31,396.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$4,004,206.68	\$22,398.00	\$3,981,808.68
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$15,269,191.00	\$1,022,200.01	\$14,246,990.99
Debt Service	\$9,606,788.31	\$53,895.43	\$9,552,892.88	\$6,520,510.39	\$349,426.71	\$6,171,083.68
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,606,788.31	\$53,895.43	\$9,552,892.88	\$35,440,908.08	\$10,935,376.08	\$24,505,532.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,367,144.76	\$5,479,308.47	(\$3,887,836.29)	\$9,500,000.00	\$9,500,000.01	\$0.01
Other Financing Uses:	\$9,500,000.00	\$9,500,052.89	(\$52.89)	\$4,000,000.00	\$6,791.26	\$3,993,208.74
Total Other Financing Sources (Uses):	(\$132,855.24)	(\$4,020,744.42)	(\$3,887,889.18)	\$5,500,000.00	\$9,493,208.75	\$3,993,208.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$9,503,000.00)	(\$3,987,574.94)	\$5,515,425.06	(\$19,988,784.64)	(\$1,442,167.33)	\$18,546,617.31
Beginning Fund Balance - Oct. 1:	\$14,462,465.59	\$14,462,465.59	\$0.00	\$32,196,569.08	\$32,196,569.56	\$0.48
Ending Fund Balance:	\$4,959,465.59	\$10,474,890.65	\$5,515,425.06	\$12,207,784.44	\$30,754,402.23	\$18,546,617.79

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 2014, 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	\$134,219,864.99	\$54,388,039.01	(\$79,831,825.98)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,579,698.45	\$9,220,459.61	(\$17,359,238.84)
Local Sources	\$1,883,037.00	\$1,190,849.21	(\$692,187.79)	\$129,245,678.31	\$72,138,292.06	(\$57,107,386.25)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,115,861.00	\$585,598.52	(\$530,262.48)
Total Revenues:	\$1,883,037.00	\$1,190,849.21	(\$692,187.79)	\$291,161,102.75	\$136,332,389.20	(\$154,828,713.55)
Expenditures						
Instructional Services	\$549,993.00	\$303,352.46	\$246,640.54	\$159,550,098.66	\$70,462,096.52	\$89,088,002.14
Instructional Support Services	\$539,881.00	\$280,449.81	\$259,431.19	\$40,590,667.04	\$16,866,570.57	\$23,724,096.47
Operation & Maintenance Services	\$29,572.00	\$28,244.11	\$1,327.89	\$34,690,847.01	\$12,294,944.16	\$22,395,902.85
Auxiliary Services	\$74,871.00	\$46,429.13	\$28,441.87	\$32,453,056.76	\$11,830,273.53	\$20,622,783.23
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$10,419,158.63	\$3,872,072.78	\$6,547,085.85
Total Outlay	\$0.00	\$0.00	\$0.00	\$15,643,191.00	\$1,411,625.34	\$14,231,565.66
Expendable Service	\$0.00	\$0.00	\$0.00	\$24,290,739.74	\$740,443.00	\$23,550,296.74
Other Expenditures	\$393,923.00	\$382,907.17	\$11,015.83	\$8,088,762.18	\$3,511,531.72	\$4,577,230.46
Total Expenditures:	\$1,588,240.00	\$1,041,382.68	\$546,857.32	\$325,726,521.02	\$120,989,557.62	\$204,736,963.40
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$53,229.13	\$53,229.13	\$28,327,766.09	\$19,433,094.61	(\$8,894,671.48)
Other Financing Uses:	\$0.00	\$120,895.86	(\$120,895.86)	\$26,718,911.76	\$18,676,763.15	\$8,042,148.61
Total Other Financing Sources (Uses):	\$0.00	(\$67,666.73)	(\$67,666.73)	\$1,608,854.33	\$756,331.46	(\$852,522.87)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$294,797.00	\$81,799.80	(\$212,997.20)	(\$32,956,563.94)	\$16,099,163.04	\$49,055,726.98
Beginning Fund Balance - Oct. 1:	\$1,509,775.06	\$1,509,775.05	(\$0.01)	\$105,315,578.71	\$105,308,414.32	(\$7,164.39)
Ending Fund Balance:	\$1,804,572.06	\$1,591,574.85	(\$212,997.21)	\$72,359,014.77	\$121,407,577.36	\$49,048,562.59

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