

**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 09**

**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	\$101,624,372.77	\$286,958.47	\$0.00	\$3,256,761.00	\$0.00	\$105,168,092.24
Federal Sources	\$0.00	\$17,514,071.16	\$0.00	\$0.00	\$0.00	\$17,514,071.16
Local Sources	\$91,329,321.00	\$20,646,804.81	\$0.00	\$0.00	\$2,586,673.03	\$114,562,798.84
Other Sources	\$3,925,541.86	\$372,540.36	\$0.00	\$0.00	\$0.00	\$4,298,082.22
<b>Total Revenues:</b>	<b>\$196,879,235.63</b>	<b>\$38,820,374.80</b>	<b>\$0.00</b>	<b>\$3,256,761.00</b>	<b>\$2,586,673.03</b>	<b>\$241,543,044.46</b>
<b>Expenditures</b>						
Instructional Services	\$99,492,372.12	\$12,068,578.48	\$0.00	\$89,226.00	\$908,142.87	\$112,558,319.47
Instructional Support Services	\$29,460,656.06	\$3,050,476.44	\$0.00	\$0.00	\$664,318.96	\$33,175,451.46
Operation & Maintenance Services	\$9,900,318.60	\$11,524,696.69	\$0.00	\$876,343.01	\$138,504.49	\$22,439,862.79
Auxiliary Services	\$8,599,720.88	\$12,431,168.52	\$0.00	\$2,298,149.00	\$85,980.48	\$23,415,018.88
General Administrative Services	\$7,100,619.41	\$401,355.37	\$0.00	\$0.00	\$0.00	\$7,501,974.78
Capital Outlay	\$16,860.00	\$52,176.61	\$0.00	\$5,796,079.69	\$0.00	\$5,865,116.30
Debt Service	\$6,312,059.01	\$41,666.81	\$219,213.27	\$506,843.79	\$315.37	\$7,080,098.25
Other Expenditures	\$2,637,217.02	\$3,329,562.64	\$0.00	\$0.00	\$678,889.69	\$6,645,669.35
<b>Total Expenditures:</b>	<b>\$163,519,823.10</b>	<b>\$42,899,681.56</b>	<b>\$219,213.27</b>	<b>\$9,566,641.49</b>	<b>\$2,476,151.86</b>	<b>\$218,681,511.28</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,355,190.90	\$7,633,751.34	\$9,726,462.22	\$4,500,000.00	\$113,702.70	\$25,329,107.16
Other Fund Uses:	\$20,388,616.97	\$2,788,080.62	\$0.00	\$0.00	\$322,240.63	\$23,498,938.22
<b>Total Other Fund Sources (Uses):</b>	<b>(\$17,033,426.07)</b>	<b>\$4,845,670.72</b>	<b>\$9,726,462.22</b>	<b>\$4,500,000.00</b>	<b>(\$208,537.93)</b>	<b>\$1,830,168.94</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$16,325,986.46</b>	<b>\$766,363.96</b>	<b>\$9,507,248.95</b>	<b>(\$1,809,880.49)</b>	<b>(\$98,016.76)</b>	<b>\$24,691,702.12</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$38,132,152.29</b>	<b>\$28,358,704.84</b>	<b>\$5,266,526.62</b>	<b>\$37,148,164.78</b>	<b>\$1,779,587.87</b>	<b>\$110,685,136.40</b>
<b>Ending Fund Balance:</b>	<b>\$54,458,138.75</b>	<b>\$29,125,068.80</b>	<b>\$14,773,775.57</b>	<b>\$35,338,284.29</b>	<b>\$1,681,571.11</b>	<b>\$135,376,838.52</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 09**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$134,462,253.00	\$101,624,372.77	(\$32,837,880.23)	\$1,382,482.95	\$286,958.47	(\$1,095,524.48)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$17,514,071.16	(\$8,226,917.03)
Local Sources	\$107,597,676.64	\$91,329,321.00	(\$16,268,355.64)	\$23,776,432.00	\$20,646,804.81	(\$3,129,627.19)
Other Sources	\$367,000.00	\$3,925,541.86	\$3,558,541.86	\$503,864.00	\$372,540.36	(\$131,323.64)
Total Revenues:	\$242,426,929.64	\$196,879,235.63	(\$45,547,694.01)	\$51,403,767.14	\$38,820,374.80	(\$12,583,392.34)
Expenditures						
Instructional Services	\$138,930,954.22	\$99,492,372.12	\$39,438,582.10	\$13,490,470.82	\$12,068,578.48	\$1,421,892.34
Instructional Support Services	\$38,895,450.32	\$29,460,656.06	\$9,434,794.26	\$3,862,316.90	\$3,050,476.44	\$811,840.46
Operation & Maintenance Services	\$17,750,463.08	\$9,900,318.60	\$7,850,144.48	\$14,694,470.00	\$11,524,696.69	\$3,169,773.31
Auxiliary Services	\$10,757,404.68	\$8,599,720.88	\$2,157,683.80	\$19,653,680.06	\$12,431,168.52	\$7,222,511.54
General Administrative Services	\$8,730,429.75	\$7,100,619.41	\$1,629,810.34	\$999,001.29	\$401,355.37	\$597,645.92
Special Revenue Outlay	\$0.00	\$16,860.00	(\$16,860.00)	\$0.00	\$52,176.61	(\$52,176.61)
General Service	\$10,361,473.93	\$6,312,059.01	\$4,049,414.92	\$34,432.00	\$41,666.81	(\$7,234.81)
Other Expenditures	\$3,316,096.50	\$2,637,217.02	\$678,879.48	\$4,482,886.50	\$3,329,562.64	\$1,153,323.86
Total Expenditures:	\$228,742,272.48	\$163,519,823.10	\$65,222,449.38	\$57,217,257.57	\$42,899,681.56	\$14,317,576.01
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,061,265.68	\$3,355,190.90	\$1,293,925.22	\$4,492,296.00	\$7,633,751.34	\$3,141,455.34
Other Financing Uses:	\$13,952,264.76	\$20,388,616.97	(\$6,436,352.21)	\$71,280.00	\$2,788,080.62	(\$2,716,800.62)
Total Other Financing Sources (Uses):	(\$11,890,999.08)	(\$17,033,426.07)	(\$5,142,426.99)	\$4,421,016.00	\$4,845,670.72	\$424,654.72
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,793,658.08	\$16,325,986.46	\$14,532,328.38	(\$1,392,474.43)	\$766,363.96	\$2,158,838.39
Beginning Fund Balance - Oct. 1:	\$38,206,486.14	\$38,132,152.29	(\$74,333.85)	\$28,529,967.05	\$28,358,704.84	(\$171,262.21)
Ending Fund Balance:	\$40,000,144.22	\$54,458,138.75	\$14,457,994.53	\$27,137,492.62	\$29,125,068.80	\$1,987,576.18

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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 09**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$236,643.55	\$0.00	(\$236,643.55)	\$6,416,408.45	\$3,256,761.00	(\$3,159,647.45)
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	\$0.00	(\$236,643.55)	\$10,115,066.45	\$3,256,761.00	(\$6,858,305.45)
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	\$876,343.01	(\$654,343.01)
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	\$5,796,079.69	\$5,683,920.31
Debt Service	\$9,696,612.31	\$219,213.27	\$9,477,399.04	\$6,450,082.39	\$506,843.79	\$5,943,238.60
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,696,612.31	\$219,213.27	\$9,477,399.04	\$20,985,248.44	\$9,566,641.49	\$11,418,606.95
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,459,968.76	\$9,726,462.22	\$266,493.46	\$0.00	\$4,500,000.00	\$4,500,000.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,459,968.76	\$9,726,462.22	\$266,493.46	\$0.00	\$4,500,000.00	\$4,500,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$9,507,248.95	\$9,507,248.95	(\$10,870,181.99)	(\$1,809,880.49)	\$9,060,301.50
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	\$14,773,775.57	\$9,507,248.95	\$26,277,982.79	\$35,338,284.29	\$9,060,301.50

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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 09**

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	\$105,168,092.24	(\$37,329,695.71)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,740,988.19	\$17,514,071.16	(\$8,226,917.03)
Local Sources	\$1,924,071.00	\$2,586,673.03	\$662,602.03	\$136,996,837.64	\$114,562,798.84	(\$22,434,038.80)
Other Sources	\$0.00	\$0.00	\$0.00	\$870,864.00	\$4,298,082.22	\$3,427,218.22
Total Revenues:	\$1,924,071.00	\$2,586,673.03	\$662,602.03	\$306,106,477.78	\$241,543,044.46	(\$64,563,433.32)
Expenditures						
Instructional Services	\$556,117.00	\$908,142.87	(\$352,025.87)	\$152,977,542.04	\$112,558,319.47	\$40,419,222.57
Instructional Support Services	\$543,672.00	\$664,318.96	(\$120,646.96)	\$43,301,439.22	\$33,175,451.46	\$10,125,987.76
Operation & Maintenance Services	\$48,572.00	\$138,504.49	(\$89,932.49)	\$32,715,505.08	\$22,439,862.79	\$10,275,642.29
Auxiliary Services	\$74,927.00	\$85,980.48	(\$11,053.48)	\$33,319,177.79	\$23,415,018.88	\$9,904,158.91
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,729,431.04	\$7,501,974.78	\$2,227,456.26
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,480,000.00	\$5,865,116.30	\$5,614,883.70
Expendable Service	\$0.00	\$315.37	(\$315.37)	\$26,542,600.63	\$7,080,098.25	\$19,462,502.38
Other Expenditures	\$399,931.00	\$678,889.69	(\$278,958.69)	\$8,198,914.00	\$6,645,669.35	\$1,553,244.65
Total Expenditures:	\$1,623,219.00	\$2,476,151.86	(\$852,932.86)	\$318,264,609.80	\$218,681,511.28	\$99,583,098.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$113,702.70	\$113,702.70	\$16,013,530.44	\$25,329,107.16	\$9,315,576.72
Other Financing Uses:	\$0.00	\$322,240.63	(\$322,240.63)	\$14,023,544.76	\$23,498,938.22	(\$9,475,393.46)
Total Other Financing Sources (Uses):	\$0.00	(\$208,537.93)	(\$208,537.93)	\$1,989,985.68	\$1,830,168.94	(\$159,816.74)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$300,852.00	(\$98,016.76)	(\$398,868.76)	(\$10,168,146.34)	\$24,691,702.12	\$34,859,848.46
Beginning Fund Balance - Oct. 1:	\$1,821,557.55	\$1,779,587.87	(\$41,969.68)	\$110,972,702.14	\$110,685,136.40	(\$287,565.74)
Ending Fund Balance:	\$2,122,409.55	\$1,681,571.11	(\$440,838.44)	\$100,804,555.80	\$135,376,838.52	\$34,572,282.72

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**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, Fiscal Period 09**

**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	\$53,323,973.58	\$27,867,848.08	\$14,033,125.66	\$35,493,059.98	\$0.00	\$1,685,698.12	\$0.00
Investments	\$0.00	\$401,036.71	\$740,649.91	\$0.00	\$0.00	\$1,658.36	\$0.00
Receivables	\$20,997.00	\$708,137.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$325,208.56	\$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	\$2,648,280.72	\$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>\$56,129,164.10</b>	<b>\$30,307,378.15</b>	<b>\$14,773,775.57</b>	<b>\$35,493,059.98</b>	<b>\$0.00</b>	<b>\$1,687,356.48</b>	<b>\$702,931,713.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$160,913.35	\$885,254.73	\$0.00	\$154,775.69	\$0.00	\$3,031.46	\$0.00
Interfund Payable	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,111.30	\$297,054.62	\$0.00	\$0.00	\$0.00	\$2,753.91	\$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>\$1,671,025.35</b>	<b>\$1,182,309.35</b>	<b>\$0.00</b>	<b>\$154,775.69</b>	<b>\$0.00</b>	<b>\$5,785.37</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	\$2,214,731.40	\$5,751,544.99	\$4,097,620.74	\$8,707,698.31	\$0.00	\$333,346.60	\$0.00
Unreserved Fund balance	\$52,243,407.35	\$23,373,523.81	\$10,676,154.83	\$26,630,585.98	\$0.00	\$1,348,224.51	\$0.00
<b>Total Fund Equity:</b>	<b>\$54,458,138.75</b>	<b>\$29,125,068.80</b>	<b>\$14,773,775.57</b>	<b>\$35,338,284.29</b>	<b>\$0.00</b>	<b>\$1,681,571.11</b>	<b>\$495,705,120.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$56,129,164.10</b>	<b>\$30,307,378.15</b>	<b>\$14,773,775.57</b>	<b>\$35,493,059.98</b>	<b>\$0.00</b>	<b>\$1,687,356.48</b>	<b>\$702,931,713.97</b>

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