

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2016, 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	\$65,196,879.21	\$30,931,962.95	\$14,475,596.00	\$56,936,903.00	\$0.00	\$1,785,594.17	\$0.00
Investments	\$0.00	\$402,091.09	\$740,649.91	\$0.00	\$0.00	\$1,661.69	\$0.00
Receivables	\$35,316.52	\$46,072.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$323,772.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$135,912.80	\$832,618.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,512,624.42	\$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	\$497,058,609.11
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,494,645.09
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,056,702.10
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,413,278.38
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$67,880,732.95</b>	<b>\$32,536,518.25</b>	<b>\$15,216,245.91</b>	<b>\$56,936,903.00</b>	<b>\$0.00</b>	<b>\$1,787,255.86</b>	<b>\$693,023,234.68</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$748,319.14	\$1,310,331.43	\$0.00	\$58,569.10	\$0.00	\$1,957.65	\$0.00
Interfund Payable							
Other Liabilities	\$1,509,902.86	\$343,415.73	\$0.00	\$0.00	\$0.00	\$15,164.98	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,469,980.48
<b>Total Liabilities:</b>	<b>\$2,258,222.00</b>	<b>\$1,653,747.16</b>	<b>\$0.00</b>	<b>\$58,569.10</b>	<b>\$0.00</b>	<b>\$17,122.63</b>	<b>\$188,469,980.48</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$504,553,254.20
Contributed Capital							
Reserved Fund Balance	\$9,289,837.48	\$5,974,799.12	\$4,097,620.74	\$3,846,210.31	\$0.00	\$219,008.54	\$0.00
Unreserved Fund balance	\$56,332,673.47	\$24,907,971.97	\$11,118,625.17	\$53,032,123.59	\$0.00	\$1,551,124.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$65,622,510.95</b>	<b>\$30,882,771.09</b>	<b>\$15,216,245.91</b>	<b>\$56,878,333.90</b>	<b>\$0.00</b>	<b>\$1,770,133.23</b>	<b>\$504,553,254.20</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$67,880,732.95</b>	<b>\$32,536,518.25</b>	<b>\$15,216,245.91</b>	<b>\$56,936,903.00</b>	<b>\$0.00</b>	<b>\$1,787,255.86</b>	<b>\$693,023,234.68</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 2016, Fiscal Period 09**

<i>002 - Baldwin County Schools</i>						
	<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	\$104,254,587.75	\$0.00	\$0.00	\$2,595,483.00	\$0.00	\$106,850,070.75
Federal Sources	\$0.00	\$18,089,662.23	\$0.00	\$0.00	\$0.00	\$18,089,662.23
Local Sources	\$97,939,977.79	\$21,147,148.64	\$0.00	\$0.00	\$2,416,039.56	\$121,503,165.99
Other Sources	\$596,995.15	\$490,653.05	\$0.00	\$0.00	\$0.00	\$1,087,648.20
<b>Total Revenues:</b>	<b>\$202,791,560.69</b>	<b>\$39,727,463.92</b>	<b>\$0.00</b>	<b>\$2,595,483.00</b>	<b>\$2,416,039.56</b>	<b>\$247,530,547.17</b>
<b>Expenditures</b>						
Instructional Services	\$101,760,809.63	\$12,289,788.26	\$0.00	\$0.00	\$711,658.69	\$114,762,256.58
Instructional Support Services	\$30,999,938.08	\$3,086,767.76	\$0.00	\$0.00	\$726,708.29	\$34,813,414.13
Operation & Maintenance Services	\$10,281,856.45	\$11,596,646.91	\$0.00	\$79,767.00	\$104,658.10	\$22,062,928.46
Auxiliary Services	\$8,737,180.42	\$12,556,297.41	\$0.00	\$1,157,100.00	\$99,843.24	\$22,550,421.07
General Administrative Services	\$5,515,201.55	\$406,785.98	\$0.00	\$0.00	\$0.00	\$5,921,987.53
Capital Outlay	\$0.00	\$24,807.00	\$0.00	\$2,244,577.71	\$0.00	\$2,269,384.71
Debt Service	\$2,067,838.20	\$28,601.71	\$221,043.78	\$559,316.15	\$0.00	\$2,876,799.84
Other Expenditures	\$2,719,274.42	\$3,363,982.37	\$0.00	\$0.00	\$608,213.50	\$6,691,470.29
<b>Total Expenditures:</b>	<b>\$162,082,098.75</b>	<b>\$43,353,677.40</b>	<b>\$221,043.78</b>	<b>\$4,040,760.86</b>	<b>\$2,251,081.82</b>	<b>\$211,948,662.61</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$2,615,363.41	\$5,415,779.90	\$9,652,811.25	\$8,000,000.00	\$78,648.97	\$25,762,603.53
Other Fund Uses:	\$21,918,256.40	\$1,972,431.08	\$0.00	\$0.00	\$288,506.62	\$24,179,194.10
<b>Total Other Fund Sources (Uses):</b>	<b>(\$19,302,892.99)</b>	<b>\$3,443,348.82</b>	<b>\$9,652,811.25</b>	<b>\$8,000,000.00</b>	<b>(\$209,857.65)</b>	<b>\$1,583,409.43</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$21,406,568.95</b>	<b>(\$182,864.66)</b>	<b>\$9,431,767.47</b>	<b>\$6,554,722.14</b>	<b>(\$44,899.91)</b>	<b>\$37,165,293.99</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$44,215,942.00</b>	<b>\$31,065,635.75</b>	<b>\$5,784,478.44</b>	<b>\$50,323,611.76</b>	<b>\$1,815,033.14</b>	<b>\$133,204,701.09</b>
<b>Ending Fund Balance:</b>	<b>\$65,622,510.95</b>	<b>\$30,882,771.09</b>	<b>\$15,216,245.91</b>	<b>\$56,878,333.90</b>	<b>\$1,770,133.23</b>	<b>\$170,369,995.08</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 2016, Fiscal Period 09**

**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	\$136,963,904.46	\$104,254,587.75	(\$32,709,316.71)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,621,257.99	\$18,089,662.23	(\$7,531,595.76)
Local Sources	\$119,338,231.48	\$97,939,977.79	(\$21,398,253.69)	\$24,350,502.00	\$21,147,148.64	(\$3,203,353.36)
Other Sources	\$380,000.00	\$596,995.15	\$216,995.15	\$440,258.00	\$490,653.05	\$50,395.05
Total Revenues:	\$256,682,135.94	\$202,791,560.69	(\$53,890,575.25)	\$50,412,017.99	\$39,727,463.92	(\$10,684,554.07)
Expenditures						
Instructional Services	\$147,416,588.31	\$101,760,809.63	\$45,655,778.68	\$12,838,388.71	\$12,289,788.26	\$548,600.45
Instructional Support Services	\$39,890,830.59	\$30,999,938.08	\$8,890,892.51	\$3,541,833.61	\$3,086,767.76	\$455,065.85
Operation & Maintenance Services	\$18,407,379.18	\$10,281,856.45	\$8,125,522.73	\$17,228,918.60	\$11,596,646.91	\$5,632,271.69
Auxiliary Services	\$11,758,581.53	\$8,737,180.42	\$3,021,401.11	\$19,230,118.18	\$12,556,297.41	\$6,673,820.77
General Administrative Services	\$8,587,955.27	\$5,515,201.55	\$3,072,753.72	\$811,775.66	\$406,785.98	\$404,989.68
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$24,807.00	(\$24,807.00)
General Service	\$3,747,108.95	\$2,067,838.20	\$1,679,270.75	\$34,443.00	\$28,601.71	\$5,841.29
Other Expenditures	\$3,966,654.34	\$2,719,274.42	\$1,247,379.92	\$4,645,955.20	\$3,363,982.37	\$1,281,972.83
Total Expenditures:	\$233,775,098.17	\$162,082,098.75	\$71,692,999.42	\$58,331,432.96	\$43,353,677.40	\$14,977,755.56
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,910,774.43	\$2,615,363.41	(\$4,295,411.02)	\$6,351,218.00	\$5,415,779.90	(\$935,438.10)
Other Financing Uses:	\$30,554,469.26	\$21,918,256.40	\$8,636,212.86	\$88,000.00	\$1,972,431.08	(\$1,884,431.08)
Total Other Financing Sources (Uses):	(\$23,643,694.83)	(\$19,302,892.99)	\$4,340,801.84	\$6,263,218.00	\$3,443,348.82	(\$2,819,869.18)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$736,657.06)	\$21,406,568.95	\$22,143,226.01	(\$1,656,196.97)	(\$182,864.66)	\$1,473,332.31
Beginning Fund Balance - Oct. 1:	\$44,215,942.00	\$44,215,942.00	\$0.00	\$31,041,614.91	\$31,065,635.75	\$24,020.84
Ending Fund Balance:	\$43,479,284.94	\$65,622,510.95	\$22,143,226.01	\$29,385,417.94	\$30,882,771.09	\$1,497,353.15

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 2016, Fiscal Period 09**

**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	\$219,847.44	\$0.00	(\$219,847.44)	\$7,179,347.56	\$2,595,483.00	(\$4,583,864.56)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$3,667,525.00	\$0.00	(\$3,667,525.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$3,887,372.44	\$0.00	(\$3,887,372.44)	\$7,179,347.56	\$2,595,483.00	(\$4,583,864.56)
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	\$5,327,355.00	\$79,767.00	\$5,247,588.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,124,426.70	\$1,157,100.00	\$967,326.70
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$30,869,200.00	\$2,244,577.71	\$28,624,622.29
Debt Service	\$13,126,433.47	\$221,043.78	\$12,905,389.69	\$2,835,851.61	\$559,316.15	\$2,276,535.46
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$13,126,433.47	\$221,043.78	\$12,905,389.69	\$41,156,833.31	\$4,040,760.86	\$37,116,072.45
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,203,656.26	\$9,652,811.25	\$449,154.99	\$10,000,000.00	\$8,000,000.00	(\$2,000,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$9,203,656.26	\$9,652,811.25	\$449,154.99	\$10,000,000.00	\$8,000,000.00	(\$2,000,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$35,404.77)	\$9,431,767.47	\$9,467,172.24	(\$23,977,485.75)	\$6,554,722.14	\$30,532,207.89
Beginning Fund Balance - Oct. 1:	\$5,784,478.44	\$5,784,478.44	\$0.00	\$50,341,816.91	\$50,323,611.76	(\$18,205.15)
Ending Fund Balance:	\$5,749,073.67	\$15,216,245.91	\$9,467,172.24	\$26,364,331.16	\$56,878,333.90	\$30,514,002.74

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 2016, Fiscal Period 09**

**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	\$144,363,099.46	\$106,850,070.75	(\$37,513,028.71)
Federal Sources	\$0.00	\$0.00	\$0.00	\$25,621,257.99	\$18,089,662.23	(\$7,531,595.76)
Local Sources	\$1,964,901.00	\$2,416,039.56	\$451,138.56	\$149,321,159.48	\$121,503,165.99	(\$27,817,993.49)
Other Sources	\$0.00	\$0.00	\$0.00	\$820,258.00	\$1,087,648.20	\$267,390.20
Total Revenues:	\$1,964,901.00	\$2,416,039.56	\$451,138.56	\$320,125,774.93	\$247,530,547.17	(\$72,595,227.76)
Expenditures						
Instructional Services	\$583,157.00	\$711,658.69	(\$128,501.69)	\$160,838,134.02	\$114,762,256.58	\$46,075,877.44
Instructional Support Services	\$545,213.00	\$726,708.29	(\$181,495.29)	\$43,977,877.20	\$34,813,414.13	\$9,164,463.07
Operation & Maintenance Services	\$58,572.00	\$104,658.10	(\$46,086.10)	\$41,022,224.78	\$22,062,928.46	\$18,959,296.32
Auxiliary Services	\$75,143.00	\$99,843.24	(\$24,700.24)	\$33,188,269.41	\$22,550,421.07	\$10,637,848.34
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$9,399,730.93	\$5,921,987.53	\$3,477,743.40
Total Outlay	\$0.00	\$0.00	\$0.00	\$30,869,200.00	\$2,269,384.71	\$28,599,815.29
Expendable Service	\$0.00	\$0.00	\$0.00	\$19,743,837.03	\$2,876,799.84	\$16,867,037.19
Other Expenditures	\$400,886.00	\$608,213.50	(\$207,327.50)	\$9,013,495.54	\$6,691,470.29	\$2,322,025.25
Total Expenditures:	\$1,662,971.00	\$2,251,081.82	(\$588,110.82)	\$348,052,768.91	\$211,948,662.61	\$136,104,106.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$78,648.97	\$78,648.97	\$32,465,648.69	\$25,762,603.53	(\$6,703,045.16)
Other Financing Uses:	\$0.00	\$288,506.62	(\$288,506.62)	\$30,642,469.26	\$24,179,194.10	\$6,463,275.16
Total Other Financing Sources (Uses):	\$0.00	(\$209,857.65)	(\$209,857.65)	\$1,823,179.43	\$1,583,409.43	(\$239,770.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$301,930.00	(\$44,899.91)	(\$346,829.91)	(\$26,103,814.55)	\$37,165,293.99	\$63,269,108.54
Beginning Fund Balance - Oct. 1:	\$1,814,180.14	\$1,815,033.14	\$853.00	\$133,198,032.40	\$133,204,701.09	\$6,668.69
Ending Fund Balance:	\$2,116,110.14	\$1,770,133.23	(\$345,976.91)	\$107,094,217.85	\$170,369,995.08	\$63,275,777.23

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