

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 06**

**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	\$49,431,397.55	\$21,100,492.08	\$10,623,298.74	\$32,369,671.70	\$0.00	\$1,632,235.06	\$0.00
Investments	\$0.00	\$399,780.01	\$740,649.91	\$0.00	\$0.00	\$1,655.88	\$0.00
Receivables	\$37,625.78	\$878,239.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$335,342.38	\$296,695.91	\$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	\$2,656,192.57	\$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>\$52,596,471.08</b>	<b>\$23,510,941.97</b>	<b>\$11,363,948.65</b>	<b>\$32,369,671.70</b>	<b>\$0.00</b>	<b>\$1,633,890.94</b>	<b>\$701,278,578.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$753,114.46	\$1,544,853.88	\$0.00	\$65,935.00	\$0.00	\$4,037.77	\$0.00
Interfund Payable	\$0.00	\$335,342.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,510,213.05	\$370,882.90	\$0.00	\$0.00	\$0.00	\$1,860.86	\$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>\$2,263,327.51</b>	<b>\$2,251,079.16</b>	<b>\$0.00</b>	<b>\$65,935.00</b>	<b>\$0.00</b>	<b>\$5,898.63</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	\$3,498,103.38	\$7,350,934.67	\$4,097,620.74	\$8,846,895.66	\$0.00	\$231,918.34	\$0.00
Unreserved Fund balance	\$46,835,040.19	\$13,908,928.14	\$7,266,327.91	\$23,456,841.04	\$0.00	\$1,396,073.97	\$0.00
<b>Total Fund Equity:</b>	<b>\$50,333,143.57</b>	<b>\$21,259,862.81</b>	<b>\$11,363,948.65</b>	<b>\$32,303,736.70</b>	<b>\$0.00</b>	<b>\$1,627,992.31</b>	<b>\$482,639,399.58</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$52,596,471.08</b>	<b>\$23,510,941.97</b>	<b>\$11,363,948.65</b>	<b>\$32,369,671.70</b>	<b>\$0.00</b>	<b>\$1,633,890.94</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 06**

**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	\$65,043,926.92	\$0.00	\$87,064.91	\$0.00	\$0.00	\$65,130,991.83
Federal Sources	\$0.00	\$11,128,140.70	\$0.00	\$0.00	\$0.00	\$11,128,140.70
Local Sources	\$65,736,498.04	\$13,305,759.52	\$0.00	\$0.00	\$1,531,610.40	\$80,573,867.96
Other Sources	\$495,591.32	\$319,332.16	\$0.00	\$0.00	\$0.00	\$814,923.48
<b>Total Revenues:</b>	<b>\$131,276,016.28</b>	<b>\$24,753,232.38</b>	<b>\$87,064.91</b>	<b>\$0.00</b>	<b>\$1,531,610.40</b>	<b>\$157,647,923.97</b>
<b>Expenditures</b>						
Instructional Services	\$65,509,261.19	\$6,847,364.80	\$0.00	\$9,425,747.36	\$397,085.30	\$82,179,458.65
Instructional Support Services	\$18,241,496.24	\$1,761,094.46	\$0.00	\$0.00	\$341,293.73	\$20,343,884.43
Operation & Maintenance Services	\$6,905,722.73	\$7,365,028.49	\$0.00	\$150,294.00	\$36,003.90	\$14,457,049.12
Auxiliary Services	\$5,664,199.97	\$8,560,929.29	\$0.00	\$22,398.00	\$62,834.33	\$14,310,361.59
General Administrative Services	\$4,246,659.60	\$260,919.80	\$0.00	\$0.00	\$0.00	\$4,507,579.40
Capital Outlay	\$0.00	\$507,255.20	\$0.00	\$1,385,703.18	\$0.00	\$1,892,958.38
Debt Service	\$4,165,750.01	\$23,906.21	\$259,337.54	\$401,899.07	\$0.00	\$4,850,892.83
Other Expenditures	\$1,538,692.60	\$2,354,682.37	\$0.00	\$0.00	\$491,933.66	\$4,385,308.63
<b>Total Expenditures:</b>	<b>\$106,271,782.34</b>	<b>\$27,681,180.62</b>	<b>\$259,337.54</b>	<b>\$11,386,041.61</b>	<b>\$1,329,150.92</b>	<b>\$146,927,493.03</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,879,417.81	\$3,149,362.45	\$6,573,808.58	\$11,500,000.01	\$56,855.54	\$23,159,444.39
Other Fund Uses:	\$10,973,772.86	\$1,677,964.17	\$9,500,052.89	\$6,791.26	\$141,097.76	\$22,299,678.94
<b>Total Other Fund Sources (Uses):</b>	<b>(\$9,094,355.05)</b>	<b>\$1,471,398.28</b>	<b>(\$2,926,244.31)</b>	<b>\$11,493,208.75</b>	<b>(\$84,242.22)</b>	<b>\$859,765.45</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$15,909,878.89</b>	<b>(\$1,456,549.96)</b>	<b>(\$3,098,516.94)</b>	<b>\$107,167.14</b>	<b>\$118,217.26</b>	<b>\$11,580,196.39</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$34,423,264.68</b>	<b>\$22,716,412.77</b>	<b>\$14,462,465.59</b>	<b>\$32,196,569.56</b>	<b>\$1,509,775.05</b>	<b>\$105,308,487.65</b>
<b>Ending Fund Balance:</b>	<b>\$50,333,143.57</b>	<b>\$21,259,862.81</b>	<b>\$11,363,948.65</b>	<b>\$32,303,736.70</b>	<b>\$1,627,992.31</b>	<b>\$116,888,684.04</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 06**

**002 - Baldwin County Schools**

002 - Baldwin County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$126,622,898.00	\$65,043,926.92	(\$61,578,971.08)	\$1,175,057.00	\$0.00	(\$1,175,057.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,579,698.45	\$11,128,140.70	(\$15,451,557.75)
Local Sources	\$100,761,864.31	\$65,736,498.04	(\$35,025,366.27)	\$22,833,920.00	\$13,305,759.52	(\$9,528,160.48)
Other Sources	\$615,000.00	\$495,591.32	(\$119,408.68)	\$500,861.00	\$319,332.16	(\$181,528.84)
Total Revenues:	\$227,999,762.31	\$131,276,016.28	(\$96,723,746.03)	\$51,089,536.45	\$24,753,232.38	(\$26,336,304.07)
Expenditures						
Instructional Services	\$135,182,635.03	\$65,509,261.19	\$69,673,373.84	\$14,317,470.62	\$6,847,364.80	\$7,470,105.82
Instructional Support Services	\$36,123,751.02	\$18,241,496.24	\$17,882,254.78	\$3,927,035.02	\$1,761,094.46	\$2,165,940.56
Operation & Maintenance Services	\$21,657,633.00	\$6,905,722.73	\$14,751,910.27	\$12,856,642.01	\$7,365,028.49	\$5,491,613.52
Auxiliary Services	\$9,837,515.19	\$5,664,199.97	\$4,173,315.22	\$18,536,463.89	\$8,560,929.29	\$9,975,534.60
General Administrative Services	\$9,520,598.04	\$4,246,659.60	\$5,273,938.44	\$898,560.59	\$260,919.80	\$637,640.79
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$374,000.00	\$507,255.20	(\$133,255.20)
General Service	\$7,500,323.93	\$4,165,750.01	\$3,334,573.92	\$663,117.11	\$23,906.21	\$639,210.90
Other Expenditures	\$2,988,336.47	\$1,538,692.60	\$1,449,643.87	\$4,706,502.71	\$2,354,682.37	\$2,351,820.34
Total Expenditures:	\$222,810,792.68	\$106,271,782.34	\$116,539,010.34	\$56,279,791.95	\$27,681,180.62	\$28,598,611.33
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,665,172.33	\$1,879,417.81	(\$3,785,754.52)	\$3,795,449.00	\$3,149,362.45	(\$646,086.55)
Other Financing Uses:	\$13,218,911.76	\$10,973,772.86	\$2,245,138.90	\$0.00	\$1,677,964.17	(\$1,677,964.17)
Total Other Financing Sources (Uses):	(\$7,553,739.43)	(\$9,094,355.05)	(\$1,540,615.62)	\$3,795,449.00	\$1,471,398.28	(\$2,324,050.72)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,364,769.80)	\$15,909,878.89	\$18,274,648.69	(\$1,394,806.50)	(\$1,456,549.96)	(\$61,743.46)
Beginning Fund Balance - Oct. 1:	\$34,430,413.26	\$34,423,264.68	(\$7,148.58)	\$22,716,355.72	\$22,716,412.77	\$57.05
Ending Fund Balance:	\$32,065,643.46	\$50,333,143.57	\$18,267,500.11	\$21,321,549.22	\$21,259,862.81	(\$61,686.41)

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 06**

**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	\$150,294.00	(\$3,294.00)
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	\$1,385,703.18	\$13,883,487.82
Debt Service	\$9,606,788.31	\$259,337.54	\$9,347,450.77	\$6,520,510.39	\$401,899.07	\$6,118,611.32
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$9,606,788.31	\$259,337.54	\$9,347,450.77	\$35,440,908.08	\$11,386,041.61	\$24,054,866.47
Other Financing Sources (Uses)						
Other Financing Sources:	\$9,367,144.76	\$6,573,808.58	(\$2,793,336.18)	\$9,500,000.00	\$11,500,000.01	\$2,000,000.01
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)	(\$2,926,244.31)	(\$2,793,389.07)	\$5,500,000.00	\$11,493,208.75	\$5,993,208.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$9,503,000.00)	(\$3,098,516.94)	\$6,404,483.06	(\$19,988,784.64)	\$107,167.14	\$20,095,951.78
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	\$11,363,948.65	\$6,404,483.06	\$12,207,784.44	\$32,303,736.70	\$20,095,952.26

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 06**

**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	\$65,130,991.83	(\$69,088,873.16)
Federal Sources	\$0.00	\$0.00	\$0.00	\$26,579,698.45	\$11,128,140.70	(\$15,451,557.75)
Local Sources	\$1,883,037.00	\$1,531,610.40	(\$351,426.60)	\$129,245,678.31	\$80,573,867.96	(\$48,671,810.35)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,115,861.00	\$814,923.48	(\$300,937.52)
Total Revenues:	\$1,883,037.00	\$1,531,610.40	(\$351,426.60)	\$291,161,102.75	\$157,647,923.97	(\$133,513,178.78)
Expenditures						
Instructional Services	\$549,993.00	\$397,085.30	\$152,907.70	\$159,550,098.66	\$82,179,458.65	\$77,370,640.01
Instructional Support Services	\$539,881.00	\$341,293.73	\$198,587.27	\$40,590,667.04	\$20,343,884.43	\$20,246,782.61
Operation & Maintenance Services	\$29,572.00	\$36,003.90	(\$6,431.90)	\$34,690,847.01	\$14,457,049.12	\$20,233,797.89
Auxiliary Services	\$74,871.00	\$62,834.33	\$12,036.67	\$32,453,056.76	\$14,310,361.59	\$18,142,695.17
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$10,419,158.63	\$4,507,579.40	\$5,911,579.23
Total Outlay	\$0.00	\$0.00	\$0.00	\$15,643,191.00	\$1,892,958.38	\$13,750,232.62
Expendable Service	\$0.00	\$0.00	\$0.00	\$24,290,739.74	\$4,850,892.83	\$19,439,846.91
Other Expenditures	\$393,923.00	\$491,933.66	(\$98,010.66)	\$8,088,762.18	\$4,385,308.63	\$3,703,453.55
Total Expenditures:	\$1,588,240.00	\$1,329,150.92	\$259,089.08	\$325,726,521.02	\$146,927,493.03	\$178,799,027.99
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$56,855.54	\$56,855.54	\$28,327,766.09	\$23,159,444.39	(\$5,168,321.70)
Other Financing Uses:	\$0.00	\$141,097.76	(\$141,097.76)	\$26,718,911.76	\$22,299,678.94	\$4,419,232.82
Total Other Financing Sources (Uses):	\$0.00	(\$84,242.22)	(\$84,242.22)	\$1,608,854.33	\$859,765.45	(\$749,088.88)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$294,797.00	\$118,217.26	(\$176,579.74)	(\$32,956,563.94)	\$11,580,196.39	\$44,536,760.33
Beginning Fund Balance - Oct. 1:	\$1,509,775.06	\$1,509,775.05	(\$0.01)	\$105,315,578.71	\$105,308,487.65	(\$7,091.06)
Ending Fund Balance:	\$1,804,572.06	\$1,627,992.31	(\$176,579.75)	\$72,359,014.77	\$116,888,684.04	\$44,529,669.27

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