

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 01

Exhibit F-I-A

116 - Brewton City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$623,649.55	\$185,362.98	\$0.00	\$622,605.83	\$0.00	\$79,087.78	\$0.00
Investments	\$558,104.16	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$9,262,323.98	\$0.00
Receivables	\$0.03	\$156,716.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$12,174.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$5,306.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,258.85)	\$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	\$32,918,080.45
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits							
Total Assets and Other Debits:	\$1,192,669.34	\$347,386.17	\$0.00	\$1,622,605.83	\$0.00	\$9,341,411.76	\$32,918,080.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$26,736.27	\$192.02	\$0.00	\$28,105.75	\$0.00	(\$652.98)	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,174.45	\$0.00
Other Liabilities	\$0.00	\$1,483.77	\$0.00	\$0.00	\$0.00	(\$1,906.55)	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$26,736.27	\$1,675.79	\$0.00	\$28,105.75	\$0.00	\$9,614.92	\$0.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,918,080.45
Contributed Capital							
Reserved Fund Balance	\$3,529.31	\$34,803.54	\$0.00	\$0.00	\$0.00	\$1,537.19	\$0.00
Unreserved Fund balance	\$1,162,403.76	\$310,906.84	\$0.00	\$1,594,500.08	\$0.00	\$9,330,259.65	\$0.00
Total Fund Equity:	\$1,165,933.07	\$345,710.38	\$0.00	\$1,594,500.08	\$0.00	\$9,331,796.84	\$32,918,080.45
Total Liabilities and Fund Equity:	\$1,192,669.34	\$347,386.17	\$0.00	\$1,622,605.83	\$0.00	\$9,341,411.76	\$32,918,080.45

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 2016, Fiscal Period 01

116 - Brewton City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$527,133.00	\$0.00	\$0.00	\$2,659.00	\$0.00	\$529,792.00
Federal Sources						\$0.00
Local Sources	\$13,073.92	\$141,315.13	\$0.00	\$0.00	\$16,850.24	\$171,239.29
Other Sources	\$19,675.00	\$10.00	\$0.00	\$0.00	\$0.00	\$19,685.00
Total Revenues:	\$559,881.92	\$141,325.13	\$0.00	\$2,659.00	\$16,850.24	\$720,716.29
Expenditures						
Instructional Services	\$472,756.10	\$76,942.88	\$0.00	\$0.00	\$6,488.49	\$556,187.47
Instructional Support Services	\$144,719.48	\$16,317.67	\$0.00	\$0.00	\$981.50	\$162,018.65
Operation & Maintenance Services	\$82,171.68	\$0.00	\$0.00	\$14,695.50	\$0.00	\$96,867.18
Auxiliary Services	\$17,042.04	\$36,689.50	\$0.00	\$0.00	\$0.00	\$53,731.54
General Administrative Services	\$176,118.97	\$907.83	\$0.00	\$0.00	\$45.54	\$177,072.34
Capital Outlay	\$0.00	\$0.00	\$0.00	\$352,395.41	\$0.00	\$352,395.41
Debt Service						\$0.00
Other Expenditures	\$59.43	\$534.92	\$0.00	\$0.00	\$6,744.31	\$7,338.66
Total Expenditures:	\$892,867.70	\$131,392.80	\$0.00	\$367,090.91	\$14,259.84	\$1,405,611.25
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$0.00	\$0.00	\$175,823.15	\$1,976.07	\$177,799.22
Other Fund Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,976.07	\$1,976.07
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$175,823.15	\$0.00	\$175,823.15
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$332,985.78)	\$9,932.33	\$0.00	(\$188,608.76)	\$2,590.40	(\$509,071.81)
Beginning Fund Balance - October 1:	\$1,498,918.85	\$335,778.05	\$0.00	\$1,783,108.84	\$9,329,206.44	\$12,947,012.18
Ending Fund Balance:	\$1,165,933.07	\$345,710.38	\$0.00	\$1,594,500.08	\$9,331,796.84	\$12,437,940.37

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 2016, Fiscal Period 01**

116 - Brewton City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$6,327,397.00	\$527,133.00	(\$5,800,264.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$0.00	(\$250.00)	\$1,023,339.00	\$0.00	(\$1,023,339.00)
Local Sources	\$2,529,430.00	\$13,073.92	(\$2,516,356.08)	\$298,680.00	\$141,315.13	(\$157,364.87)
Other Sources	\$35,000.00	\$19,675.00	(\$15,325.00)	\$10,700.00	\$10.00	(\$10,690.00)
Total Revenues:	\$8,892,077.00	\$559,881.92	(\$8,332,195.08)	\$1,332,719.00	\$141,325.13	(\$1,191,393.87)
Expenditures						
Instructional Services	\$5,495,457.96	\$472,756.10	\$5,022,701.86	\$682,896.00	\$76,942.88	\$605,953.12
Instructional Support Services	\$1,260,043.04	\$144,719.48	\$1,115,323.56	\$38,101.00	\$16,317.67	\$21,783.33
Operation & Maintenance Services	\$984,270.00	\$82,171.68	\$902,098.32	\$2,700.00	\$0.00	\$2,700.00
Auxiliary Services	\$244,065.00	\$17,042.04	\$227,022.96	\$425,488.00	\$36,689.50	\$388,798.50
General Administrative Services	\$668,894.00	\$176,118.97	\$492,775.03	\$9,665.00	\$907.83	\$8,757.17
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$800,000.00	\$0.00	\$800,000.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,885.00	\$59.43	\$2,825.57	\$195,083.00	\$534.92	\$194,548.08
Total Expenditures:	\$9,455,615.00	\$892,867.70	\$8,562,747.30	\$1,353,933.00	\$131,392.80	\$1,222,540.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$146,234.50	\$0.00	(\$146,234.50)
Other Financing Uses:	\$146,234.50	\$0.00	\$146,234.50	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$146,234.50)	\$0.00	\$146,234.50	\$146,234.50	\$0.00	(\$146,234.50)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$709,772.50)	(\$332,985.78)	\$376,786.72	\$125,020.50	\$9,932.33	(\$115,088.17)
Beginning Fund Balance - Oct. 1:	\$1,450,000.00	\$1,498,918.85	\$48,918.85	\$0.00	\$335,778.05	\$335,778.05
Ending Fund Balance:	\$740,227.50	\$1,165,933.07	\$425,705.57	\$125,020.50	\$345,710.38	\$220,689.88

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-B

**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 01**

116 - Brewton City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$327,666.00	\$2,659.00	(\$325,007.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$67,352.00	\$0.00	(\$67,352.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$395,018.00	\$2,659.00	(\$392,359.00)
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	\$0.00	\$14,695.50	(\$14,695.50)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,560,000.00	\$352,395.41	\$1,207,604.59
Debt Service	\$0.00	\$0.00	\$0.00	\$353,107.00	\$0.00	\$353,107.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$1,913,107.00	\$367,090.91	\$1,546,016.09
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$175,823.15	\$175,823.15
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$175,823.15	\$175,823.15
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$1,518,089.00)	(\$188,608.76)	\$1,329,480.24
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$2,399,500.00	\$1,783,108.84	(\$616,391.16)
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$881,411.00	\$1,594,500.08	\$713,089.08

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-C

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 01

116 - Brewton City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$6,655,063.00	\$529,792.00	(\$6,125,271.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,023,589.00	\$0.00	(\$1,023,589.00)
Local Sources	\$205,450.00	\$16,850.24	(\$188,599.76)	\$3,100,912.00	\$171,239.29	(\$2,929,672.71)
Other Sources	\$0.00	\$0.00	\$0.00	\$45,700.00	\$19,685.00	(\$26,015.00)
Total Revenues:	\$205,450.00	\$16,850.24	(\$188,599.76)	\$10,825,264.00	\$720,716.29	(\$10,104,547.71)
Expenditures						
Instructional Services	\$50,000.00	\$6,488.49	\$43,511.51	\$6,228,353.96	\$556,187.47	\$5,672,166.49
Instructional Support Services	\$30,800.00	\$981.50	\$29,818.50	\$1,328,944.04	\$162,018.65	\$1,166,925.39
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$986,970.00	\$96,867.18	\$890,102.82
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$669,553.00	\$53,731.54	\$615,821.46
Expendable Administrative Services	\$0.00	\$45.54	(\$45.54)	\$678,559.00	\$177,072.34	\$501,486.66
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,560,000.00	\$352,395.41	\$1,207,604.59
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,153,107.00	\$0.00	\$1,153,107.00
Other Expenditures	\$23,000.00	\$6,744.31	\$16,255.69	\$220,968.00	\$7,338.66	\$213,629.34
Total Expenditures:	\$103,800.00	\$14,259.84	\$89,540.16	\$12,826,455.00	\$1,405,611.25	\$11,420,843.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,976.07	\$1,976.07	\$146,234.50	\$177,799.22	\$31,564.72
Other Financing Uses:	\$0.00	\$1,976.07	(\$1,976.07)	\$146,234.50	\$1,976.07	\$144,258.43
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$175,823.15	\$175,823.15
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$101,650.00	\$2,590.40	(\$99,059.60)	(\$2,001,191.00)	(\$509,071.81)	\$1,492,119.19
Beginning Fund Balance - Oct. 1:	\$9,300,000.00	\$9,329,206.44	\$29,206.44	\$13,149,500.00	\$12,947,012.18	(\$202,487.82)
Ending Fund Balance:	\$9,401,650.00	\$9,331,796.84	(\$69,853.16)	\$11,148,309.00	\$12,437,940.37	\$1,289,631.37

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