

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2016, Fiscal Period 11

Exhibit F-I-A

116 - Brewton City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service				
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,137,133.78	\$354,583.33	\$0.00	\$986,937.97	\$0.00	\$84,355.81	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,262,323.98	\$0.00
Receivables							
Interfund Receivables	\$10,267.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$9,388.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,043,868.00
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,147,401.68</b>	<b>\$363,971.57</b>	<b>\$0.00</b>	<b>\$986,937.97</b>	<b>\$0.00</b>	<b>\$9,346,679.79</b>	<b>\$47,043,868.00</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$28,029.91	\$2,895.96	\$0.00	\$28,105.75	\$0.00	\$968.25	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,267.90	\$0.00
Other Liabilities	\$0.00	(\$1,539.65)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
<b>Total Liabilities:</b>	<b>\$28,029.91</b>	<b>\$1,356.31</b>	<b>\$0.00</b>	<b>\$28,105.75</b>	<b>\$0.00</b>	<b>\$11,236.15</b>	<b>\$0.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,043,868.00
Contributed Capital							
Reserved Fund Balance	\$20,432.74	\$14,859.10	\$0.00	\$892.80	\$0.00	\$16,688.14	\$0.00
Unreserved Fund balance	\$1,098,939.03	\$347,756.16	\$0.00	\$957,939.42	\$0.00	\$9,318,755.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,119,371.77</b>	<b>\$362,615.26</b>	<b>\$0.00</b>	<b>\$958,832.22</b>	<b>\$0.00</b>	<b>\$9,335,443.64</b>	<b>\$47,043,868.00</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,147,401.68</b>	<b>\$363,971.57</b>	<b>\$0.00</b>	<b>\$986,937.97</b>	<b>\$0.00</b>	<b>\$9,346,679.79</b>	<b>\$47,043,868.00</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 2016, Fiscal Period 11

116 - Brewton City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$5,854,467.87	\$0.00	\$0.00	\$251,065.00	\$0.00	\$6,105,532.87
Federal Sources	\$978.00	\$940,260.88	\$0.00	\$0.00	\$0.00	\$941,238.88
Local Sources	\$2,396,712.64	\$464,592.24	\$0.00	\$98,012.48	\$160,738.52	\$3,120,055.88
Other Sources	\$62,194.77	\$9,185.82	\$0.00	\$0.00	\$0.00	\$71,380.59
<b>Total Revenues:</b>	<b>\$8,314,353.28</b>	<b>\$1,414,038.94</b>	<b>\$0.00</b>	<b>\$349,077.48</b>	<b>\$160,738.52</b>	<b>\$10,238,208.22</b>
<b>Expenditures</b>						
Instructional Services	\$5,032,451.81	\$937,356.09	\$0.00	\$15,800.00	\$74,405.82	\$6,060,013.72
Instructional Support Services	\$1,335,148.56	\$48,881.71	\$0.00	\$0.00	\$28,860.36	\$1,412,890.63
Operation & Maintenance Services	\$901,059.99	\$3,117.29	\$0.00	\$14,695.50	\$0.00	\$918,872.78
Auxiliary Services	\$227,693.11	\$365,188.98	\$0.00	\$0.00	\$0.00	\$592,882.09
General Administrative Services	\$715,413.41	\$13,036.12	\$0.00	\$0.00	\$182.68	\$728,632.21
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,205,147.18	\$0.00	\$1,205,147.18
Debt Service	\$450,000.00	\$0.00	\$0.00	\$350,000.00	\$0.00	\$800,000.00
Other Expenditures	\$1,453.02	\$158,801.71	\$0.00	\$0.00	\$49,638.08	\$209,892.81
<b>Total Expenditures:</b>	<b>\$8,663,219.90</b>	<b>\$1,526,381.90</b>	<b>\$0.00</b>	<b>\$1,585,642.68</b>	<b>\$153,086.94</b>	<b>\$11,928,331.42</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$39,512.05	\$0.00	\$412,288.58	\$6,527.68	\$458,328.31
Other Fund Uses:	\$36,558.62	\$1,775.63	\$0.00	\$0.00	\$7,772.11	\$46,106.36
<b>Total Other Fund Sources (Uses):</b>	<b>(\$36,558.62)</b>	<b>\$37,736.42</b>	<b>\$0.00</b>	<b>\$412,288.58</b>	<b>(\$1,244.43)</b>	<b>\$412,221.95</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$385,425.24)</b>	<b>(\$74,606.54)</b>	<b>\$0.00</b>	<b>(\$824,276.62)</b>	<b>\$6,407.15</b>	<b>(\$1,277,901.25)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,504,797.01</b>	<b>\$437,221.80</b>	<b>\$0.00</b>	<b>\$1,783,108.84</b>	<b>\$9,329,036.49</b>	<b>\$13,054,164.14</b>
<b>Ending Fund Balance:</b>	<b>\$1,119,371.77</b>	<b>\$362,615.26</b>	<b>\$0.00</b>	<b>\$958,832.22</b>	<b>\$9,335,443.64</b>	<b>\$11,776,262.89</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 2016, Fiscal Period 11

116 - Brewton City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$6,364,436.00	\$5,854,467.87	(\$509,968.13)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$978.00	\$728.00	\$1,087,622.09	\$940,260.88	(\$147,361.21)
Local Sources	\$2,529,430.00	\$2,396,712.64	(\$132,717.36)	\$298,680.00	\$464,592.24	\$165,912.24
Other Sources	\$35,000.00	\$62,194.77	\$27,194.77	\$10,700.00	\$9,185.82	(\$1,514.18)
<b>Total Revenues:</b>	<b>\$8,929,116.00</b>	<b>\$8,314,353.28</b>	<b>(\$614,762.72)</b>	<b>\$1,397,002.09</b>	<b>\$1,414,038.94</b>	<b>\$17,036.85</b>
<b>Expenditures</b>						
Instructional Services	\$5,495,497.96	\$5,032,451.81	\$463,046.15	\$718,685.93	\$937,356.09	(\$218,670.16)
Instructional Support Services	\$1,260,043.04	\$1,335,148.56	(\$75,105.52)	\$41,601.00	\$48,881.71	(\$7,280.71)
Operation & Maintenance Services	\$984,270.00	\$901,059.99	\$83,210.01	\$2,700.00	\$3,117.29	(\$417.29)
Auxiliary Services	\$244,065.00	\$227,693.11	\$16,371.89	\$426,722.00	\$365,188.98	\$61,533.02
General Administrative Services	\$705,893.00	\$715,413.41	(\$9,520.41)	\$9,665.00	\$13,036.12	(\$3,371.12)
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$800,000.00	\$450,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,885.00	\$1,453.02	\$1,431.98	\$218,842.16	\$158,801.71	\$60,040.45
<b>Total Expenditures:</b>	<b>\$9,492,654.00</b>	<b>\$8,663,219.90</b>	<b>\$829,434.10</b>	<b>\$1,418,216.09</b>	<b>\$1,526,381.90</b>	<b>(\$108,165.81)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$73,117.25	\$39,512.05	(\$33,605.20)
Other Financing Uses:	\$73,117.25	\$36,558.62	\$36,558.63	\$0.00	\$1,775.63	(\$1,775.63)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$73,117.25)</b>	<b>(\$36,558.62)</b>	<b>\$36,558.63</b>	<b>\$73,117.25</b>	<b>\$37,736.42</b>	<b>(\$35,380.83)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$636,655.25)</b>	<b>(\$385,425.24)</b>	<b>\$251,230.01</b>	<b>\$51,903.25</b>	<b>(\$74,606.54)</b>	<b>(\$126,509.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,504,797.01</b>	<b>\$1,504,797.01</b>	<b>\$0.00</b>	<b>\$437,221.80</b>	<b>\$437,221.80</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$868,141.76</b>	<b>\$1,119,371.77</b>	<b>\$251,230.01</b>	<b>\$489,125.05</b>	<b>\$362,615.26</b>	<b>(\$126,509.79)</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 11**

**116 - Brewton City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$327,666.00	\$251,065.00	(\$76,601.00)
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	\$98,012.48	\$30,660.48
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$395,018.00</b>	<b>\$349,077.48</b>	<b>(\$45,940.52)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$15,800.00	(\$15,800.00)
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	\$1,205,147.18	\$354,852.82
Debt Service	\$0.00	\$0.00	\$0.00	\$353,107.00	\$350,000.00	\$3,107.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,913,107.00</b>	<b>\$1,585,642.68</b>	<b>\$327,464.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$412,288.58	\$412,288.58
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$412,288.58</b>	<b>\$412,288.58</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,518,089.00)</b>	<b>(\$824,276.62)</b>	<b>\$693,812.38</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,783,108.84</b>	<b>\$1,783,108.84</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$265,019.84</b>	<b>\$958,832.22</b>	<b>\$693,812.38</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 11**

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	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$6,692,102.00	\$6,105,532.87	(\$586,569.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,087,872.09	\$941,238.88	(\$146,633.21)
Local Sources	\$205,450.00	\$160,738.52	(\$44,711.48)	\$3,100,912.00	\$3,120,055.88	\$19,143.88
Other Sources	\$0.00	\$0.00	\$0.00	\$45,700.00	\$71,380.59	\$25,680.59
<b>Total Revenues:</b>	<b>\$205,450.00</b>	<b>\$160,738.52</b>	<b>(\$44,711.48)</b>	<b>\$10,926,586.09</b>	<b>\$10,238,208.22</b>	<b>(\$688,377.87)</b>
<b>Expenditures</b>						
Instructional Services	\$50,000.00	\$74,405.82	(\$24,405.82)	\$6,264,183.89	\$6,060,013.72	\$204,170.17
Instructional Support Services	\$30,800.00	\$28,860.36	\$1,939.64	\$1,332,444.04	\$1,412,890.63	(\$80,446.59)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$986,970.00	\$918,872.78	\$68,097.22
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$670,787.00	\$592,882.09	\$77,904.91
Expendable Administrative Services	\$0.00	\$182.68	(\$182.68)	\$715,558.00	\$728,632.21	(\$13,074.21)
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,560,000.00	\$1,205,147.18	\$354,852.82
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,153,107.00	\$800,000.00	\$353,107.00
Other Expenditures	\$23,000.00	\$49,638.08	(\$26,638.08)	\$244,727.16	\$209,892.81	\$34,834.35
<b>Total Expenditures:</b>	<b>\$103,800.00</b>	<b>\$153,086.94</b>	<b>(\$49,286.94)</b>	<b>\$12,927,777.09</b>	<b>\$11,928,331.42</b>	<b>\$999,445.67</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$6,527.68	\$6,527.68	\$73,117.25	\$458,328.31	\$385,211.06
Other Financing Uses:	\$0.00	\$7,772.11	(\$7,772.11)	\$73,117.25	\$46,106.36	\$27,010.89
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$1,244.43)</b>	<b>(\$1,244.43)</b>	<b>\$0.00</b>	<b>\$412,221.95</b>	<b>\$412,221.95</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$101,650.00</b>	<b>\$6,407.15</b>	<b>(\$95,242.85)</b>	<b>(\$2,001,191.00)</b>	<b>(\$1,277,901.25)</b>	<b>\$723,289.75</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$9,329,036.49</b>	<b>\$9,329,036.49</b>	<b>\$0.00</b>	<b>\$13,054,164.14</b>	<b>\$13,054,164.14</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$9,430,686.49</b>	<b>\$9,335,443.64</b>	<b>(\$95,242.85)</b>	<b>\$11,052,973.14</b>	<b>\$11,776,262.89</b>	<b>\$723,289.75</b>

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