

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 11

Description	GOVERNMENTAL				PROPRIETARY		FIDUCIARY		ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept		
Assets:									
Cash	\$908,765.56	\$209,020.87	\$0.00	\$1,603,306.60	\$0.00	\$87,476.54	\$0.00		
Investments	\$558,104.16	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$9,241,152.90	\$0.00		
Receivables	\$0.03	\$0.00	\$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	(\$972.23)	\$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:	\$1,478,071.97	\$214,327.34	\$0.00	\$2,603,306.60	\$0.00	\$9,328,629.44	\$32,918,080.45		
Liabilities:									
Claims Payable	\$21,465.84	\$591.43	\$0.00	\$28,105.75	\$0.00	\$0.00	\$0.00		
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,174.45	\$0.00		
Other Liabilities	\$0.00	\$3,520.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Long-Term Liabilities									
Total Liabilities:	\$21,465.84	\$4,112.30	\$0.00	\$28,105.75	\$0.00	\$12,174.45	\$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	\$20,880.47	\$11,351.95	\$0.00	\$108,119.15	\$0.00	\$4,565.47	\$0.00		
Unreserved Fund balance	\$1,435,725.66	\$198,863.09	\$0.00	\$2,467,081.70	\$0.00	\$9,311,889.52	\$0.00		
Total Fund Equity:	\$1,456,606.13	\$210,215.04	\$0.00	\$2,575,200.85	\$0.00	\$9,316,454.99	\$32,918,080.45		
Total Liabilities and Fund Equity:	\$1,478,071.97	\$214,327.34	\$0.00	\$2,603,306.60	\$0.00	\$9,328,629.44	\$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
Combined Statement of Revenues, Expenses, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2015, Fiscal Period 11

Exhibit F-II-A

	GOVERNMENTAL				FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
116 - Brewton City Schools							
Revenues							
State Sources	\$5,691,565.00	\$0.00	\$0.00	\$249,275.00	\$0.00	\$0.00	\$5,940,840.00
Federal Sources	\$340.00	\$756,518.40	\$0.00	\$0.00	\$0.00	\$0.00	\$756,858.40
Local Sources	\$3,085,265.90	\$345,550.76	\$0.00	\$176,293.17	\$252,067.60	\$252,067.60	\$3,859,177.43
Other Sources	\$25,182.43	\$3,894.48	\$0.00	\$0.00	\$0.00	\$0.00	\$29,076.91
Total Revenues:	\$8,802,353.33	\$1,105,963.64	\$0.00	\$425,568.17	\$252,067.60	\$252,067.60	\$10,585,952.74
Expenditures							
Instructional Services	\$5,072,451.15	\$752,963.17	\$0.00	\$0.00	\$98,373.20	\$98,373.20	\$5,923,787.52
Instructional Support Services	\$1,248,486.85	\$122,091.78	\$0.00	\$0.00	\$31,216.55	\$31,216.55	\$1,401,795.18
Operation & Maintenance Services	\$960,949.77	\$3,694.44	\$0.00	\$0.00	\$0.00	\$0.00	\$964,644.21
Auxiliary Services	\$230,995.33	\$373,629.79	\$0.00	\$0.00	\$0.00	\$0.00	\$604,625.12
General Administrative Services	\$660,630.44	\$17,007.36	\$0.00	\$0.00	\$510.90	\$510.90	\$678,148.70
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,627,445.48	\$0.00	\$0.00	\$3,627,445.48
Debt Service	\$600,000.00	\$0.00	\$0.00	\$235,669.97	\$0.00	\$0.00	\$835,669.97
Other Expenditures	\$1,652.98	\$46,617.43	\$0.00	\$0.00	\$40,719.55	\$40,719.55	\$88,989.96
Total Expenditures:	\$8,775,166.52	\$1,316,003.97	\$0.00	\$3,863,115.45	\$170,820.20	\$170,820.20	\$14,125,106.14
Other Fund Sources (Uses)							
Other Fund Sources:	\$0.00	\$110,877.70	\$0.00	\$2,516,204.78	\$22,440.96	\$22,440.96	\$2,649,523.44
Other Fund Uses:	\$109,151.37	\$1,948.73	\$0.00	\$0.00	\$22,590.96	\$22,590.96	\$133,691.06
Total Other Fund Sources (Uses):	(\$109,151.37)	\$108,928.97	\$0.00	\$2,516,204.78	(\$150.00)	(\$150.00)	\$2,515,832.38
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:							
Beginning Fund Balance - October 1:	(\$81,964.56)	(\$101,111.36)	\$0.00	(\$921,342.50)	\$81,097.40	(\$1,023,321.02)	(\$1,023,321.02)
Ending Fund Balance:	\$1,538,570.69	\$311,326.40	\$0.00	\$3,496,543.35	\$9,235,357.59	\$14,581,798.03	\$14,581,798.03
Ending Fund Balance:	\$1,456,606.13	\$210,215.04	\$0.00	\$2,575,200.85	\$9,316,454.99	\$13,558,477.01	\$13,558,477.01

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 11

Exhibit F-III-A

Description	GENERAL		SPECIAL REVENUE		VARIANCE	
	Budget	Actual	Budget	Actual	Favorable (Unfavorable)	Favorable (Unfavorable)
Revenues						
State Sources	\$6,184,569.00	\$5,691,565.00	\$0.00	\$0.00	(\$493,004.00)	\$0.00
Federal Sources	\$0.00	\$340.00	\$1,079,899.64	\$756,518.40	\$340.00	(\$323,381.24)
Local Sources	\$3,155,710.00	\$3,085,265.90	\$298,530.00	\$345,550.76	(\$70,444.10)	\$47,020.76
Other Sources	\$30,000.00	\$25,182.43	\$10,300.00	\$3,894.48	(\$4,817.57)	(\$6,405.52)
Total Revenues:	\$9,370,279.00	\$8,802,353.33	\$1,388,729.64	\$1,105,963.64	(\$567,925.67)	(\$282,766.00)
Expenditures						
Instructional Services	\$5,525,180.00	\$5,072,451.15	\$724,318.36	\$752,963.17	\$452,728.85	(\$28,644.81)
Instructional Support Services	\$1,348,843.00	\$1,248,486.85	\$38,352.00	\$122,091.78	\$100,356.15	(\$83,739.78)
Operation & Maintenance Services	\$981,591.00	\$960,949.77	\$2,700.00	\$3,694.44	\$20,641.23	(\$994.44)
Auxiliary Services	\$215,692.00	\$230,995.33	\$443,120.00	\$373,629.79	(\$15,303.33)	\$69,490.21
General Administrative Services	\$771,005.00	\$660,630.44	\$18,136.00	\$17,007.36	\$110,374.56	\$1,128.64
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,225.00	\$1,652.98	\$206,499.28	\$46,617.43	(\$427.98)	\$159,881.85
Total Expenditures:	\$9,443,536.00	\$8,775,166.52	\$1,433,125.64	\$1,316,003.97	\$668,369.48	\$117,121.67
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$145,535.18	\$110,877.70	\$0.00	(\$34,657.48)
Other Financing Uses:	\$145,535.18	\$109,151.37	\$0.00	\$1,948.73	\$36,383.81	(\$1,948.73)
Total Other Financing Sources (Uses):	(\$145,535.18)	(\$109,151.37)	\$145,535.18	\$108,928.97	\$36,383.81	(\$36,606.21)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$218,792.18)	(\$81,964.56)	\$101,139.18	(\$101,111.36)	\$136,827.62	(\$202,250.54)
Beginning Fund Balance - Oct. 1:	\$1,538,570.69	\$1,538,570.69	\$311,326.40	\$311,326.40	\$0.00	\$0.00
Ending Fund Balance:	\$1,319,778.51	\$1,456,606.13	\$412,465.58	\$210,215.04	\$136,827.62	(\$202,250.54)

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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 11

Exhibit F-II-B

116 - Brewton City Schools	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE	
Description	Budget	Actual	Budget	Actual	Favorable (Unfavorable)	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$307,219.00	\$249,275.00	\$0.00	(\$57,944.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$70,965.00	\$176,293.17	\$0.00	\$105,328.17
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$378,184.00	\$425,568.17	\$0.00	\$47,384.17
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	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$80,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$4,500,000.00	\$3,627,445.48	\$0.00	\$872,554.52
Debt Service	\$0.00	\$0.00	\$738,184.00	\$235,669.97	\$0.00	\$502,514.03
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$5,318,184.00	\$3,863,115.45	\$0.00	\$1,455,068.55
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$4,000,000.00	\$2,516,204.78	\$0.00	(\$1,483,795.22)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$4,000,000.00	\$2,516,204.78	\$0.00	(\$1,483,795.22)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$3,496,543.35	\$3,496,543.35	(\$921,342.50)	\$18,657.50
Ending Fund Balance:	\$0.00	\$0.00	\$2,556,543.35	\$2,575,200.85	\$0.00	\$18,657.50

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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 11

Exhibit F-111-C

116 - Brewton City Schools	EXPENDABLE TRUST		VARIANCE Favorable		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable	
Revenues	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	Budget	Actual
State Sources	\$0.00	\$0.00	\$0.00	\$6,491,788.00	\$5,940,840.00	(\$550,948.00)	\$6,491,788.00	\$5,940,840.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,079,899.64	\$756,858.40	(\$323,041.24)	\$1,079,899.64	\$756,858.40
Local Sources	\$220,450.00	\$252,067.60	\$31,617.60	\$3,745,655.00	\$3,859,177.43	\$113,522.43	\$3,745,655.00	\$3,859,177.43
Other Sources	\$0.00	\$0.00	\$0.00	\$40,300.00	\$29,076.91	(\$11,223.09)	\$40,300.00	\$29,076.91
Total Revenues:	\$220,450.00	\$252,067.60	\$31,617.60	\$11,357,642.64	\$10,585,952.74	(\$771,689.90)	\$11,357,642.64	\$10,585,952.74
Expenditures								
Instructional Services	\$50,000.00	\$98,373.20	(\$48,373.20)	\$6,299,498.36	\$5,923,787.52	\$375,710.84	\$6,299,498.36	\$5,923,787.52
Instructional Support Services	\$30,800.00	\$31,216.55	(\$416.55)	\$1,417,995.00	\$1,401,795.18	\$16,199.82	\$1,417,995.00	\$1,401,795.18
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$984,291.00	\$964,644.21	\$19,646.79	\$984,291.00	\$964,644.21
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$738,812.00	\$604,625.12	\$134,186.88	\$738,812.00	\$604,625.12
Expendable Administrative Services	\$0.00	\$510.90	(\$510.90)	\$789,141.00	\$678,148.70	\$110,992.30	\$789,141.00	\$678,148.70
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,500,000.00	\$3,627,445.48	\$872,554.52	\$4,500,000.00	\$3,627,445.48
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,338,184.00	\$835,669.97	\$502,514.03	\$1,338,184.00	\$835,669.97
Other Expenditures	\$23,000.00	\$40,719.55	(\$17,719.55)	\$230,724.28	\$88,989.96	\$141,734.32	\$230,724.28	\$88,989.96
Total Expenditures:	\$103,800.00	\$170,820.20	(\$67,020.20)	\$16,298,645.64	\$14,125,106.14	\$2,173,539.50	\$16,298,645.64	\$14,125,106.14
Other Financing Sources (Uses)								
Other Financing Sources:	\$0.00	\$22,440.96	\$22,440.96	\$4,145,535.18	\$2,649,523.44	(\$1,496,011.74)	\$4,145,535.18	\$2,649,523.44
Other Financing Uses:	\$0.00	\$22,590.96	(\$22,590.96)	\$145,535.18	\$133,691.06	\$11,844.12	\$145,535.18	\$133,691.06
Total Other Financing Sources (Uses):	\$0.00	(\$150.00)	(\$150.00)	\$4,000,000.00	\$2,515,832.38	(\$1,484,167.62)	\$4,000,000.00	\$2,515,832.38
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$116,650.00	\$81,097.40	(\$35,552.60)	(\$941,003.00)	(\$1,023,321.02)	(\$82,318.02)	\$116,650.00	\$81,097.40
Beginning Fund Balance - Oct. 1:	\$9,235,357.59	\$9,235,357.59	\$0.00	\$14,581,798.03	\$14,581,798.03	\$0.00	\$9,235,357.59	\$9,235,357.59
Ending Fund Balance:	\$9,352,007.59	\$9,316,454.99	(\$35,552.60)	\$13,640,795.03	\$13,558,477.01	(\$82,318.02)	\$9,352,007.59	\$9,316,454.99

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