

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 05

Exhibit F-I-A

116 - Brewton City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$2,622,140.16	\$413,279.65	\$0.00	\$675,566.63	\$0.00	\$130,243.54	\$0.00
Investments	\$1,700,000.00	\$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	\$8,971.70	\$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							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000,000.00
Other Debits							
Total Assets and Other Debits:	\$4,332,408.06	\$422,251.35	\$0.00	\$675,566.63	\$0.00	\$9,392,567.52	\$69,043,868.00
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$35,369.14	\$900.76	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,493.81)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000,000.00
Total Liabilities:	\$35,369.14	\$900.76	\$0.00	\$0.00	\$0.00	\$7,742.34	\$22,000,000.00
Fund Equity:							
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	\$8,889.37	\$41,914.10	\$0.00	\$0.00	\$0.00	\$40,634.66	\$0.00
Unreserved Fund balance	\$4,288,149.55	\$379,436.49	\$0.00	\$675,566.63	\$0.00	\$9,344,190.52	\$0.00
Total Fund Equity:	\$4,297,038.92	\$421,350.59	\$0.00	\$675,566.63	\$0.00	\$9,384,825.18	\$47,043,868.00
Total Liabilities and Fund Equity:	\$4,332,408.06	\$422,251.35	\$0.00	\$675,566.63	\$0.00	\$9,392,567.52	\$69,043,868.00

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 2018, Fiscal Period 05

116 - Brewton City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$2,740,252.00	\$0.00	\$0.00	\$13,215.00	\$0.00	\$2,753,467.00
Federal Sources	\$40.00	\$403,828.85	\$0.00	\$0.00	\$0.00	\$403,868.85
Local Sources	\$2,533,881.45	\$200,134.88	\$0.00	\$115,170.00	\$84,443.96	\$2,933,630.29
Other Sources	\$22,854.64	\$6,544.76	\$0.00	\$0.00	\$0.00	\$29,399.40
Total Revenues:	\$5,297,028.09	\$610,508.49	\$0.00	\$128,385.00	\$84,443.96	\$6,120,365.54
Expenditures						
Instructional Services	\$2,390,569.35	\$403,403.37	\$0.00	\$0.00	\$53,492.62	\$2,847,465.34
Instructional Support Services	\$674,668.25	\$12,571.79	\$0.00	\$0.00	\$5,562.37	\$692,802.41
Operation & Maintenance Services	\$367,516.33	\$443.49	\$0.00	\$82,697.90	\$0.00	\$450,657.72
Auxiliary Services	\$106,741.73	\$155,045.63	\$0.00	\$0.00	\$0.00	\$261,787.36
General Administrative Services	\$381,524.39	\$16,598.41	\$0.00	\$0.00	\$3,325.52	\$401,448.32
Capital Outlay	\$0.00	\$0.00	\$0.00	\$34,550.00	\$0.00	\$34,550.00
Debt Service	\$0.00	\$0.00	\$778,763.05	\$0.00	\$0.00	\$778,763.05
Other Expenditures	\$309.72	\$42,614.54	\$0.00	\$0.00	\$2,254.66	\$45,178.92
Total Expenditures:	\$3,921,329.77	\$630,677.23	\$778,763.05	\$117,247.90	\$64,635.17	\$5,512,653.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$75,000.00	\$778,763.05	\$0.00	\$4,352.93	\$858,115.98
Other Fund Uses:	\$853,763.05	\$0.00	\$0.00	\$0.00	\$4,352.93	\$858,115.98
Total Other Fund Sources (Uses):	(\$853,763.05)	\$75,000.00	\$778,763.05	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$521,935.27	\$54,831.26	\$0.00	\$11,137.10	\$19,808.79	\$607,712.42
Beginning Fund Balance - October 1:	\$3,775,103.65	\$366,519.33	\$0.00	\$664,429.53	\$9,365,016.39	\$14,171,068.90
Ending Fund Balance:	\$4,297,038.92	\$421,350.59	\$0.00	\$675,566.63	\$9,384,825.18	\$14,778,781.32

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 2018, Fiscal Period 05

116 - Brewton City Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$6,499,390.00	\$2,740,252.00	(\$3,759,138.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$40.00	(\$210.00)	\$884,826.00	\$403,828.85	(\$480,997.15)
Local Sources	\$4,152,460.00	\$2,533,881.45	(\$1,618,578.55)	\$546,429.00	\$200,134.88	(\$346,294.12)
Other Sources	\$35,000.00	\$22,854.64	(\$12,145.36)	\$4,020.00	\$6,544.76	\$2,524.76
Total Revenues:	\$10,687,100.00	\$5,297,028.09	(\$5,390,071.91)	\$1,435,275.00	\$610,508.49	(\$824,766.51)
Expenditures						
Instructional Services	\$5,372,773.00	\$2,390,569.35	\$2,982,203.65	\$1,003,719.00	\$403,403.37	\$600,315.63
Instructional Support Services	\$1,587,934.00	\$674,668.25	\$913,265.75	\$76,524.00	\$12,571.79	\$63,952.21
Operation & Maintenance Services	\$995,888.00	\$367,516.33	\$628,371.67	\$3,695.00	\$443.49	\$3,251.51
Auxiliary Services	\$257,281.00	\$106,741.73	\$150,539.27	\$365,878.00	\$155,045.63	\$210,832.37
General Administrative Services	\$725,885.00	\$381,524.39	\$344,360.61	\$4,605.00	\$16,598.41	(\$11,993.41)
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,734.00	\$309.72	\$2,424.28	\$7,053.00	\$42,614.54	(\$35,561.54)
Total Expenditures:	\$8,942,495.00	\$3,921,329.77	\$5,021,165.23	\$1,461,474.00	\$630,677.23	\$830,796.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$153,038.00	\$75,000.00	(\$78,038.00)
Other Financing Uses:	\$2,019,356.00	\$853,763.05	\$1,165,592.95	\$1,796.00	\$0.00	\$1,796.00
Total Other Financing Sources (Uses):	(\$2,019,356.00)	(\$853,763.05)	\$1,165,592.95	\$151,242.00	\$75,000.00	(\$76,242.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$274,751.00)	\$521,935.27	\$796,686.27	\$125,043.00	\$54,831.26	(\$70,211.74)
Beginning Fund Balance - Oct. 1:	\$2,945,000.00	\$3,775,103.65	\$830,103.65	\$260,000.00	\$366,519.33	\$106,519.33
Ending Fund Balance:	\$2,670,249.00	\$4,297,038.92	\$1,626,789.92	\$385,043.00	\$421,350.59	\$36,307.59

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 2018, Fiscal Period 05

116 - Brewton City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$327,254.00	\$13,215.00	(\$314,039.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$48,778.00	\$115,170.00	\$66,392.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$376,032.00	\$128,385.00	(\$247,647.00)
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	\$82,697.90	(\$82,697.90)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$375,000.00	\$34,550.00	\$340,450.00
Debt Service	\$1,869,356.00	\$778,763.05	\$1,090,592.95	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,869,356.00	\$778,763.05	\$1,090,592.95	\$475,000.00	\$117,247.90	\$357,752.10
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,869,356.00	\$778,763.05	(\$1,090,592.95)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$1,869,356.00	\$778,763.05	(\$1,090,592.95)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$98,968.00)	\$11,137.10	\$110,105.10
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$450,000.00	\$664,429.53	\$214,429.53
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$351,032.00	\$675,566.63	\$324,534.63

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 2018, Fiscal Period 05

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	\$6,826,644.00	\$2,753,467.00	(\$4,073,177.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$885,076.00	\$403,868.85	(\$481,207.15)
Local Sources	\$183,408.00	\$84,443.96	(\$98,964.04)	\$4,931,075.00	\$2,933,630.29	(\$1,997,444.71)
Other Sources	\$0.00	\$0.00	\$0.00	\$39,020.00	\$29,399.40	(\$9,620.60)
Total Revenues:	\$183,408.00	\$84,443.96	(\$98,964.04)	\$12,681,815.00	\$6,120,365.54	(\$6,561,449.46)
Expenditures						
Instructional Services	\$58,251.00	\$53,492.62	\$4,758.38	\$6,434,743.00	\$2,847,465.34	\$3,587,277.66
Instructional Support Services	\$30,713.00	\$5,562.37	\$25,150.63	\$1,695,171.00	\$692,802.41	\$1,002,368.59
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$999,583.00	\$450,657.72	\$548,925.28
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$723,159.00	\$261,787.36	\$461,371.64
Expendable Administrative Services	\$0.00	\$3,325.52	(\$3,325.52)	\$730,490.00	\$401,448.32	\$329,041.68
Total Outlay	\$0.00	\$0.00	\$0.00	\$375,000.00	\$34,550.00	\$340,450.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,869,356.00	\$778,763.05	\$1,090,592.95
Other Expenditures	\$17,511.00	\$2,254.66	\$15,256.34	\$27,298.00	\$45,178.92	(\$17,880.92)
Total Expenditures:	\$106,475.00	\$64,635.17	\$41,839.83	\$12,854,800.00	\$5,512,653.12	\$7,342,146.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,642.00	\$4,352.93	\$2,710.93	\$2,024,036.00	\$858,115.98	(\$1,165,920.02)
Other Financing Uses:	\$2,887.00	\$4,352.93	(\$1,465.93)	\$2,024,039.00	\$858,115.98	\$1,165,923.02
Total Other Financing Sources (Uses):	(\$1,245.00)	\$0.00	\$1,245.00	(\$3.00)	\$0.00	\$3.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$75,688.00	\$19,808.79	(\$55,879.21)	(\$172,988.00)	\$607,712.42	\$780,700.42
Beginning Fund Balance - Oct. 1:	\$9,292,000.00	\$9,365,016.39	\$73,016.39	\$12,947,000.00	\$14,171,068.90	\$1,224,068.90
Ending Fund Balance:	\$9,367,688.00	\$9,384,825.18	\$17,137.18	\$12,774,012.00	\$14,778,781.32	\$2,004,769.32

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

Brewton City Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
02/01/2018 - 02/28/2018

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
33439	REGIONS BANK	\$2,348.51	\$2,051.45	\$11,699.55	ACCOUNTS PAYABLE
33440	TIM PETTIS, TAX COLLECTOR	\$0.00	\$0.00	\$2,504.78	CO REG AD VAL__MILL
33441	JIM PEACH MOTORS, INC.	\$0.00	\$0.00	\$38,758.00	SERVICE VEHICLES
33661	ADAM ROBINSON	\$0.00	\$0.00	\$90.00	IN-STATE
33662	ALA SCHOOL PLANT MGT ASSOC	\$0.00	\$0.00	\$75.00	IN-STATE
33663	ANGEL THOMAS	\$0.00	\$0.00	\$659.45	IN-STATE
33664	ANTHONY TURK	\$388.54	\$0.00	\$0.00	IN-STATE
33665	BIG CHARLIES PRODUCE	\$0.00	\$439.70	\$0.00	PURCHASED FOOD
33666	BONDURANT LUMBER CO., INC.	\$33.73	\$0.00	\$175.15	MAINTENANCE SUPPLIES;VEHICLE PARTS
33667	BRET DEHOFF	\$0.00	\$0.00	\$90.00	IN-STATE
33668	BREWTON MEDICAL CENTER	\$73.00	\$0.00	\$0.00	DRUG TESTING SERV
33669	THE BREWTON STANDARD	\$0.00	\$0.00	\$50.00	OTHER DUES AND FEES
33670	BUTLER FOODS OF PENSACOLA	\$0.00	\$1,213.25	\$0.00	PURCHASED FOOD
33671	CAROL REEVES	\$0.00	\$0.00	\$112.00	IN-STATE
33672	CITY OF BREWTON	\$0.00	\$0.00	\$2,888.78	WATER AND SEWAGE;NATURAL GAS
33673	CITY OF BREWTON	\$0.00	\$0.00	\$79.99	WATER AND SEWAGE
33674	DAVIS SUPPLY CO.	\$0.00	\$0.00	\$77.49	MAINTENANCE SUPPLIES
33675	DOUG GERETY	\$0.00	\$0.00	\$106.50	LOCAL DISTRICT
33676	ESCAMBIA CO. BD. OF EDUCATION	\$0.00	\$0.00	\$15,380.00	STUDENT EDUCATIONAL
33677	FELDER SERVICES	\$0.00	\$0.00	\$6,363.00	OTHER PURCHASED SERV
33678	FLOWERS BAKING CO.	\$0.00	\$76.25	\$0.00	PURCHASED FOOD
33679	GADSDEN MUSIC CO.	\$0.00	\$0.00	\$92.00	STUDENT CLASSRM SUPP
33680	GULF COAST THERAPY, INC	\$0.00	\$0.00	\$330.00	OTHER PURCHASED SERV
33681	JERNIGAN NORDMEYER TIRE, INC	\$630.00	\$0.00	\$0.00	VEHICLE PARTS
33682	KIMBERLY WHITE	\$0.00	\$0.00	\$85.00	IN-STATE
33683	MADELYN CAVE	\$0.00	\$0.00	\$190.00	LOCAL DISTRICT
33684	MARY WILLIAMS	\$0.00	\$0.00	\$60.00	IN-STATE
33685	MERCHANTS COMPANY, THE	\$0.00	\$6,533.90	\$0.00	PURCHASED FOOD
33686	OCTAVIA CAMPBELL	\$0.00	\$0.00	\$90.00	IN-STATE
33687	REPUBLIC SERVICES # 808	\$0.00	\$990.30	\$553.30	GARBAGE AND WASTE
33688	RON SNELL	\$0.00	\$0.00	\$207.00	LOCAL DISTRICT
33689	SASSER EDUCATIONAL SERV. LLC.	\$0.00	\$0.00	\$950.00	OTHER PURCHASED SERV
33690	T.R. MILLER HIGH SCHOOL	\$0.00	\$0.00	\$575.00	STUDENT CLASSRM SUPP

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
33691	TONYA ASHBURN	\$0.00	\$0.00	\$90.00	IN-STATE
33692	TRUSTMARK NATIONAL BANK	\$0.00	\$0.00	\$155,752.61	PRINCIPAL;INTEREST
33693	ALABAMA ASSOC OF SCHOOL BOARDS	\$0.00	\$0.00	\$1,991.00	OTHER DUES AND FEES
33694	ALABAMA DEPARTMENT OF LABOR	\$0.00	\$290.00	\$0.00	EQUIP REPAIR & MAINT
33695	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$38,686.76	ELECTRICITY
33696	BIG CHARLIES PRODUCE	\$0.00	\$172.36	\$0.00	PURCHASED FOOD
33697	BIO-CORPORATION	\$0.00	\$0.00	\$1,144.80	STUDENT CLASSRM SUPP
33698	BREWTON AREA YMCA, INC.	\$0.00	\$0.00	\$5,000.00	OTHER PURCHASED SERV
33699	DR. MARK H. SURLES	\$140.00	\$0.00	\$0.00	OTHER PURCHASED SERV
33700	BUTLER FOODS OF PENSACOLA	\$0.00	\$920.00	\$0.00	PURCHASED FOOD
33701	DAVIS SUPPLY CO.	\$0.00	\$0.00	\$46.26	MAINTENANCE SUPPLIES
33702	FLINN SCIENTIFIC, INC.	\$0.00	\$0.00	\$572.65	STUDENT CLASSRM SUPP
33703	HORTON OIL CO.	\$36.00	\$0.00	\$0.00	VEHICLE PARTS
33704	JERNIGAN NORDMEYER TIRE, INC	\$0.00	\$0.00	\$27.09	MAINTENANCE SUPPLIES
33705	McPHERSON COMPANIES, INC. THE	\$4,110.69	\$0.00	\$1,060.00	FUEL-GASOLINE
33706	RMCC, INC.	\$0.00	\$0.00	\$450.00	OTHER PROF SERVICES
33707	SUSIE COLLINS	\$0.00	\$7.95	\$0.00	DAILY SALES- LUNCH
33708	SWIFT SUPPLY INC.	\$0.00	\$0.00	\$338.74	MAINTENANCE SUPPLIES
33709	TRANE U.S., INC.	\$0.00	\$0.00	\$1,328.00	MAINTENANCE SUPPLIES
33710	UNIVERSAL CHEERLEADERS ASSOC.	\$0.00	\$0.00	\$4,667.00	OTHER PURCHASED SERV
33711	UNIVERSITY OF OREGON	\$0.00	\$0.00	\$79.00	OTHER PURCHASED SERV
		\$7,760.47	\$12,695.16	\$293,475.90	