

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 10

Exhibit F-I-A

116 - Brewton City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,102,558.36	\$411,026.99	\$0.00	\$475,818.07	\$0.00	\$91,347.15	\$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:	\$3,812,826.26	\$419,998.69	\$0.00	\$475,818.07	\$0.00	\$9,353,671.13	\$69,043,868.00
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$29,210.23	\$1,104.36	\$0.00	\$1,823.44	\$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	(\$3,200.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000,000.00
Total Liabilities:	\$29,210.23	\$1,104.36	\$0.00	\$1,823.44	\$0.00	\$8,036.15	\$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	\$32,670.51	\$49,287.40	\$0.00	\$0.00	\$0.00	\$3,975.48	\$0.00
Unreserved Fund balance	\$3,750,945.52	\$369,606.93	\$0.00	\$473,994.63	\$0.00	\$9,341,659.50	\$0.00
Total Fund Equity:	\$3,783,616.03	\$418,894.33	\$0.00	\$473,994.63	\$0.00	\$9,345,634.98	\$47,043,868.00
Total Liabilities and Fund Equity:	\$3,812,826.26	\$419,998.69	\$0.00	\$475,818.07	\$0.00	\$9,353,671.13	\$69,043,868.00

Information in this report has NOT 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 2018, Fiscal Period 10

116 - Brewton City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$5,451,411.18	\$0.00	\$0.00	\$248,083.00	\$0.00	\$5,699,494.18
Federal Sources	\$500.00	\$813,641.75	\$0.00	\$0.00	\$0.00	\$814,141.75
Local Sources	\$3,882,689.23	\$345,140.79	\$0.00	\$265,170.00	\$139,348.96	\$4,632,348.98
Other Sources	\$40,875.87	\$6,544.76	\$0.00	\$0.00	\$0.00	\$47,420.63
Total Revenues:	\$9,375,476.28	\$1,165,327.30	\$0.00	\$513,253.00	\$139,348.96	\$11,193,405.54
Expenditures						
Instructional Services	\$4,732,834.34	\$805,106.23	\$0.00	\$0.00	\$143,608.85	\$5,681,549.42
Instructional Support Services	\$1,332,627.17	\$19,149.05	\$0.00	\$0.00	\$8,709.55	\$1,360,485.77
Operation & Maintenance Services	\$738,166.49	\$10,511.31	\$0.00	\$517,152.11	\$0.00	\$1,265,829.91
Auxiliary Services	\$219,486.81	\$312,911.82	\$0.00	\$99,323.00	\$0.00	\$631,721.63
General Administrative Services	\$638,462.82	\$29,870.73	\$0.00	\$0.00	\$3,575.52	\$671,909.07
Capital Outlay	\$0.00	\$0.00	\$0.00	\$87,212.79	\$0.00	\$87,212.79
Debt Service	\$0.00	\$0.00	\$1,557,526.10	\$0.00	\$0.00	\$1,557,526.10
Other Expenditures	\$618.60	\$89,771.94	\$0.00	\$0.00	\$2,254.66	\$92,645.20
Total Expenditures:	\$7,662,196.23	\$1,267,321.08	\$1,557,526.10	\$703,687.90	\$158,148.58	\$11,348,879.89
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$157,172.28	\$1,557,526.10	\$0.00	\$9,551.15	\$1,724,249.53
Other Fund Uses:	\$1,711,313.09	\$2,803.50	\$0.00	\$0.00	\$10,132.94	\$1,724,249.53
Total Other Fund Sources (Uses):	(\$1,711,313.09)	\$154,368.78	\$1,557,526.10	\$0.00	(\$581.79)	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,966.96	\$52,375.00	\$0.00	(\$190,434.90)	(\$19,381.41)	(\$155,474.35)
Beginning Fund Balance - October 1:	\$3,781,649.07	\$366,519.33	\$0.00	\$664,429.53	\$9,365,016.39	\$14,177,614.32
Ending Fund Balance:	\$3,783,616.03	\$418,894.33	\$0.00	\$473,994.63	\$9,345,634.98	\$14,022,139.97

Information in this report has NOT 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 2018, Fiscal Period 10

116 - Brewton City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$6,597,065.00	\$5,451,411.18	(\$1,145,653.82)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$500.00	\$250.00	\$1,068,068.08	\$813,641.75	(\$254,426.33)
Local Sources	\$4,152,460.00	\$3,882,689.23	(\$269,770.77)	\$546,429.00	\$345,140.79	(\$201,288.21)
Other Sources	\$35,000.00	\$40,875.87	\$5,875.87	\$4,020.00	\$6,544.76	\$2,524.76
Total Revenues:	\$10,784,775.00	\$9,375,476.28	(\$1,409,298.72)	\$1,618,517.08	\$1,165,327.30	(\$453,189.78)
Expenditures						
Instructional Services	\$5,502,610.00	\$4,732,834.34	\$769,775.66	\$993,522.20	\$805,106.23	\$188,415.97
Instructional Support Services	\$1,590,209.00	\$1,332,627.17	\$257,581.83	\$118,992.00	\$19,149.05	\$99,842.95
Operation & Maintenance Services	\$995,888.00	\$738,166.49	\$257,721.51	\$13,695.00	\$10,511.31	\$3,183.69
Auxiliary Services	\$257,281.00	\$219,486.81	\$37,794.19	\$375,331.00	\$312,911.82	\$62,419.18
General Administrative Services	\$785,493.00	\$638,462.82	\$147,030.18	\$5,120.00	\$29,870.73	(\$24,750.73)
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	\$618.60	\$2,115.40	\$148,055.88	\$89,771.94	\$58,283.94
Total Expenditures:	\$9,134,215.00	\$7,662,196.23	\$1,472,018.77	\$1,654,716.08	\$1,267,321.08	\$387,395.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$151,244.00	\$157,172.28	\$5,928.28
Other Financing Uses:	\$2,019,356.00	\$1,711,313.09	\$308,042.91	\$0.00	\$2,803.50	(\$2,803.50)
Total Other Financing Sources (Uses):	(\$2,019,356.00)	(\$1,711,313.09)	\$308,042.91	\$151,244.00	\$154,368.78	\$3,124.78
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$368,796.00)	\$1,966.96	\$370,762.96	\$115,045.00	\$52,375.00	(\$62,670.00)
Beginning Fund Balance - Oct. 1:	\$3,781,649.07	\$3,781,649.07	\$0.00	\$366,519.33	\$366,519.33	\$0.00
Ending Fund Balance:	\$3,412,853.07	\$3,783,616.03	\$370,762.96	\$481,564.33	\$418,894.33	(\$62,670.00)

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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 10

116 - Brewton City Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$327,254.00	\$248,083.00	(\$79,171.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$323,778.00	\$265,170.00	(\$58,608.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$651,032.00	\$513,253.00	(\$137,779.00)
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	\$619,000.00	\$517,152.11	\$101,847.89
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$100,000.00	\$99,323.00	\$677.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$87,212.79	(\$87,212.79)
Debt Service	\$1,869,356.00	\$1,557,526.10	\$311,829.90	\$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	\$1,557,526.10	\$311,829.90	\$719,000.00	\$703,687.90	\$15,312.10
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,869,356.00	\$1,557,526.10	(\$311,829.90)	\$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	\$1,557,526.10	(\$311,829.90)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$67,968.00)	(\$190,434.90)	(\$122,466.90)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$664,429.53	\$664,429.53	\$0.00
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$596,461.53	\$473,994.63	(\$122,466.90)

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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 10

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	\$6,924,319.00	\$5,699,494.18	(\$1,224,824.82)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,068,318.08	\$814,141.75	(\$254,176.33)
Local Sources	\$183,408.00	\$139,348.96	(\$44,059.04)	\$5,206,075.00	\$4,632,348.98	(\$573,726.02)
Other Sources	\$0.00	\$0.00	\$0.00	\$39,020.00	\$47,420.63	\$8,400.63
Total Revenues:	\$183,408.00	\$139,348.96	(\$44,059.04)	\$13,237,732.08	\$11,193,405.54	(\$2,044,326.54)
Expenditures						
Instructional Services	\$58,251.00	\$143,608.85	(\$85,357.85)	\$6,554,383.20	\$5,681,549.42	\$872,833.78
Instructional Support Services	\$30,713.00	\$8,709.55	\$22,003.45	\$1,739,914.00	\$1,360,485.77	\$379,428.23
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,628,583.00	\$1,265,829.91	\$362,753.09
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$732,612.00	\$631,721.63	\$100,890.37
Expendable Administrative Services	\$0.00	\$3,575.52	(\$3,575.52)	\$790,613.00	\$671,909.07	\$118,703.93
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$87,212.79	(\$87,212.79)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,869,356.00	\$1,557,526.10	\$311,829.90
Other Expenditures	\$17,511.00	\$2,254.66	\$15,256.34	\$168,300.88	\$92,645.20	\$75,655.68
Total Expenditures:	\$106,475.00	\$158,148.58	(\$51,673.58)	\$13,483,762.08	\$11,348,879.89	\$2,134,882.19
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,204.00	\$9,551.15	\$8,347.15	\$2,021,804.00	\$1,724,249.53	(\$297,554.47)
Other Financing Uses:	\$2,448.00	\$10,132.94	(\$7,684.94)	\$2,021,804.00	\$1,724,249.53	\$297,554.47
Total Other Financing Sources (Uses):	(\$1,244.00)	(\$581.79)	\$662.21	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$75,689.00	(\$19,381.41)	(\$95,070.41)	(\$246,030.00)	(\$155,474.35)	\$90,555.65
Beginning Fund Balance - Oct. 1:	\$9,365,016.39	\$9,365,016.39	\$0.00	\$14,177,614.32	\$14,177,614.32	\$0.00
Ending Fund Balance:	\$9,440,705.39	\$9,345,634.98	(\$95,070.41)	\$13,931,584.32	\$14,022,139.97	\$90,555.65

Information in this report has NOT been reconciled to the corresponding bank statements.

Brewton City Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
07/01/2018 - 07/31/2018

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
33451	REGIONS BANK	\$4,774.54	\$2,134.78	\$19,924.86	ACCOUNTS PAYABLE
33452	LISA ATKINSON	\$0.00	\$0.00	\$589.07	IN-STATE
33921	ALABAMA ASSOC OF SCHOOL BOARDS	\$0.00	\$0.00	\$150.00	OTHER DUES AND FEES
33922	ANDREA JACKSON	\$0.00	\$0.00	\$82.76	IN-STATE
33923	ANGIE BOUTWELL	\$0.00	\$79.11	\$0.00	IN-STATE
33924	ANN PEACH	\$0.00	\$0.00	\$95.40	IN-STATE
33925	APB CONSULTING SERVICES	\$0.00	\$625.00	\$0.00	STAFF ED SERVICES
33926	BART TILL	\$0.00	\$0.00	\$120.40	IN-STATE
33927	BRET DEHOFF	\$0.00	\$0.00	\$90.00	IN-STATE
33928	BRETT CHANCERY	\$0.00	\$0.00	\$97.95	IN-STATE
33929	DR. MARK H. SURLS	\$140.00	\$0.00	\$0.00	OTHER PURCHASED SERV
33930	BREWTON MIDDLE SCHOOL	\$0.00	\$0.00	\$828.80	MAINTENANCE SUPPLIES
33931	CATHERINE FOUNTAIN	\$0.00	\$0.00	\$272.28	MAINTENANCE SUPPLIES
33932	CITY OF BREWTON	\$0.00	\$0.00	\$2,232.63	WATER AND SEWAGE;NATURAL GAS
33933	CITY OF BREWTON	\$0.00	\$0.00	\$178.85	WATER AND SEWAGE;NATURAL GAS
33934	DOUG GERETY	\$0.00	\$0.00	\$90.00	LOCAL DISTRICT
33935	ESCAMBIA CO. BD. OF EDUCATION	\$0.00	\$0.00	\$15,380.00	STUDENT EDUCATIONAL
33936	FELDER SERVICES	\$0.00	\$0.00	\$6,363.00	OTHER PURCHASED SERV
33937	FRONTLINE TECHNOLOGIES GROUP	\$0.00	\$0.00	\$4,736.37	SOFTWARE MAINT AGREE
33938	HEIDI KNAPP	\$0.00	\$0.00	\$195.00	IN-STATE
33939	KAREN JULIA CLEMENTS	\$0.00	\$0.00	\$853.50	IN-STATE
33940	MADELYN CAVE	\$0.00	\$0.00	\$272.28	LOCAL DISTRICT
33941	MARK MANNING	\$0.00	\$0.00	\$95.40	IN-STATE
33942	PAT POOLE	\$0.00	\$0.00	\$398.92	MAINTENANCE SUPPLIES
33943	PERRY UPDIKE	\$0.00	\$0.00	\$61.54	IN-STATE
33944	REGINA WATSON	\$0.00	\$0.00	\$126.63	IN-STATE
33945	RON SNELL	\$0.00	\$0.00	\$749.89	LOCAL DISTRICT
33946	SWIFT SUPPLY INC.	\$0.00	\$0.00	\$168.82	MAINTENANCE SUPPLIES
33947	THE HOTEL AT AUBURN UNIVERSITY	\$0.00	\$0.00	\$718.68	IN-STATE
33948	THOMPSON, GARRETT & HINES	\$0.00	\$0.00	\$200.00	ARCHITECT
33949	TRUSTMARK NATIONAL BANK	\$0.00	\$0.00	\$155,752.61	PRINCIPAL;INTEREST
33950	VICKY MADDEN	\$0.00	\$0.00	\$282.15	IN-STATE
33951	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$33,918.30	ELECTRICITY

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
33952	ANNE LAMBERT	\$0.00	\$0.00	\$1,002.73	LOCAL DISTRICT
33953	BREWTON AREA YMCA, INC.	\$0.00	\$10,790.36	\$0.00	STUDENT CLASSRM SUPP
33954	DR. MARK H. SURLS	\$70.00	\$0.00	\$0.00	OTHER PURCHASED SERV
33955	DEBBIE STOKES	\$0.00	\$0.00	\$1,462.76	IN-STATE;LOCAL DISTRICT
33956	DOUG GERETY	\$0.00	\$0.00	\$791.50	LOCAL DISTRICT
33957	GINA McINTYRE	\$0.00	\$0.00	\$175.91	IN-STATE
33958	HEATHER COOK	\$0.00	\$0.00	\$292.01	IN-STATE
33959	HEIDI KNAPP	\$0.00	\$0.00	\$321.61	IN-STATE
33960	KAREN JULIA CLEMENTS	\$0.00	\$0.00	\$141.78	IN-STATE
33961	LEAH FUQUA	\$0.00	\$0.00	\$132.67	LOCAL DISTRICT
33963	McPHERSON COMPANIES, INC. THE	\$1,992.58	\$0.00	\$2,651.88	FUEL-GASOLINE
33964	NAACP	\$0.00	\$0.00	\$100.00	OTHER DUES AND FEES
33965	NANCY RICHARDSON	\$0.00	\$0.00	\$231.00	IN-STATE
33966	R&B CONSTRUCTION, LLC	\$0.00	\$0.00	\$1,675.00	MAINTENANCE SUPPLIES
33967	RICHARDSON COMMUNICATIONS INC	\$0.00	\$10,000.00	\$479.00	NON-CAPITALIZED AUDI;OTHER PURCHASED SERV;DATA PROCESSING SUPP
33968	RMCC, INC.	\$0.00	\$0.00	\$2,415.00	OTHER PROF SERVICES
33969	ROB ATKINSON	\$0.00	\$0.00	\$360.43	IN-STATE
33970	ROBIN GRIFFIN	\$0.00	\$0.00	\$923.07	IN-STATE
33971	RON SNELL	\$0.00	\$0.00	\$464.96	LOCAL DISTRICT
33972	STEPHEN PAUL SIMS	\$0.00	\$0.00	\$590.00	STUDENT CLASSRM SUPP
33973	TERRENCE WALKER	\$0.00	\$0.00	\$103.37	IN-STATE
		\$6,977.12	\$23,629.25	\$259,340.77	