

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 03

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	\$1,846,715.04	\$392,140.56	\$0.00	\$538,256.12	\$0.00	\$98,318.37	\$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	\$4,853.58	\$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:	\$3,556,982.94	\$396,994.14	\$0.00	\$538,256.12	\$0.00	\$9,360,642.35	\$69,043,868.00
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$30,156.04	\$1,104.36	\$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	(\$5,981.56)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000,000.00
Total Liabilities:	\$30,156.04	\$1,104.36	\$0.00	\$0.00	\$0.00	\$5,254.59	\$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	\$27,160.57	\$70,911.22	\$0.00	\$0.00	\$0.00	\$3,349.46	\$0.00
Unreserved Fund balance	\$3,499,666.33	\$324,978.56	\$0.00	\$538,256.12	\$0.00	\$9,352,038.30	\$0.00
Total Fund Equity:	\$3,526,826.90	\$395,889.78	\$0.00	\$538,256.12	\$0.00	\$9,355,387.76	\$47,043,868.00
Total Liabilities and Fund Equity:	\$3,556,982.94	\$396,994.14	\$0.00	\$538,256.12	\$0.00	\$9,360,642.35	\$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

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 2019, Fiscal Period 03

116 - Brewton City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$1,730,661.22	\$0.00	\$0.00	\$7,107.00	\$0.00	\$1,737,768.22
Federal Sources	\$80.00	\$219,322.72	\$0.00	\$0.00	\$0.00	\$219,402.72
Local Sources	\$1,021,058.89	\$143,583.06	\$0.00	\$0.00	\$44,828.32	\$1,209,470.27
Other Sources	\$11,825.39	\$20.00	\$0.00	\$0.00	\$0.00	\$11,845.39
Total Revenues:	\$2,763,625.50	\$362,925.78	\$0.00	\$7,107.00	\$44,828.32	\$3,178,486.60
Expenditures						
Instructional Services	\$1,467,998.88	\$246,851.01	\$0.00	\$0.00	\$48,635.37	\$1,763,485.26
Instructional Support Services	\$416,204.99	\$21,460.70	\$0.00	\$0.00	\$4,902.47	\$442,568.16
Operation & Maintenance Services	\$234,669.36	\$284.99	\$0.00	\$11,191.25	\$0.00	\$246,145.60
Auxiliary Services	\$71,962.10	\$102,542.38	\$0.00	\$0.00	\$0.00	\$174,504.48
General Administrative Services	\$294,573.39	\$4,414.40	\$0.00	\$0.00	\$0.00	\$298,987.79
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$467,257.83	\$0.00	\$0.00	\$467,257.83
Other Expenditures	\$190.67	\$29,364.74	\$0.00	\$0.00	\$690.58	\$30,245.99
Total Expenditures:	\$2,485,599.39	\$404,918.22	\$467,257.83	\$11,191.25	\$54,228.42	\$3,423,195.11
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$1,979.25	\$467,257.83	\$0.00	\$3,275.21	\$472,512.29
Other Fund Uses:	\$467,257.83	\$757.30	\$0.00	\$0.00	\$4,628.16	\$472,643.29
Total Other Fund Sources (Uses):	(\$467,257.83)	\$1,221.95	\$467,257.83	\$0.00	(\$1,352.95)	(\$131.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$189,231.72)	(\$40,770.49)	\$0.00	(\$4,084.25)	(\$10,753.05)	(\$244,839.51)
Beginning Fund Balance - October 1:	\$3,716,058.62	\$436,660.27	\$0.00	\$542,340.37	\$9,366,140.81	\$14,061,200.07
Ending Fund Balance:	\$3,526,826.90	\$395,889.78	\$0.00	\$538,256.12	\$9,355,387.76	\$13,816,360.56

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 2019, Fiscal Period 03

116 - Brewton City Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$6,775,403.00	\$1,730,661.22	(\$5,044,741.78)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$80.00	(\$170.00)	\$1,100,584.00	\$219,322.72	(\$881,261.28)
Local Sources	\$4,238,980.00	\$1,021,058.89	(\$3,217,921.11)	\$379,726.00	\$143,583.06	(\$236,142.94)
Other Sources	\$25,000.00	\$11,825.39	(\$13,174.61)	\$4,000.00	\$20.00	(\$3,980.00)
Total Revenues:	\$11,039,633.00	\$2,763,625.50	(\$8,276,007.50)	\$1,484,310.00	\$362,925.78	(\$1,121,384.22)
Expenditures						
Instructional Services	\$5,718,491.00	\$1,467,998.88	\$4,250,492.12	\$957,690.00	\$246,851.01	\$710,838.99
Instructional Support Services	\$1,641,906.00	\$416,204.99	\$1,225,701.01	\$45,428.00	\$21,460.70	\$23,967.30
Operation & Maintenance Services	\$983,888.00	\$234,669.36	\$749,218.64	\$24,666.00	\$284.99	\$24,381.01
Auxiliary Services	\$262,316.00	\$71,962.10	\$190,353.90	\$383,424.00	\$102,542.38	\$280,881.62
General Administrative Services	\$813,076.00	\$294,573.39	\$518,502.61	\$17,905.00	\$4,414.40	\$13,490.60
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$839.00	\$190.67	\$648.33	\$143,271.00	\$29,364.74	\$113,906.26
Total Expenditures:	\$9,420,516.00	\$2,485,599.39	\$6,934,916.61	\$1,572,384.00	\$404,918.22	\$1,167,465.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$167,500.00	\$1,979.25	(\$165,520.75)
Other Financing Uses:	\$2,036,856.00	\$467,257.83	\$1,569,598.17	\$0.00	\$757.30	(\$757.30)
Total Other Financing Sources (Uses):	(\$2,036,856.00)	(\$467,257.83)	\$1,569,598.17	\$167,500.00	\$1,221.95	(\$166,278.05)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$417,739.00)	(\$189,231.72)	\$228,507.28	\$79,426.00	(\$40,770.49)	(\$120,196.49)
Beginning Fund Balance - Oct. 1:	\$3,250,000.00	\$3,716,058.62	\$466,058.62	\$320,000.00	\$436,660.27	\$116,660.27
Ending Fund Balance:	\$2,832,261.00	\$3,526,826.90	\$694,565.90	\$399,426.00	\$395,889.78	(\$3,536.22)

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 2019, Fiscal Period 03

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	\$337,593.00	\$7,107.00	(\$330,486.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$49,926.00	\$0.00	(\$49,926.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$387,519.00	\$7,107.00	(\$380,412.00)
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	\$600,000.00	\$11,191.25	\$588,808.75
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						
Debt Service	\$1,869,356.00	\$467,257.83	\$1,402,098.17	\$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	\$467,257.83	\$1,402,098.17	\$600,000.00	\$11,191.25	\$588,808.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,869,356.00	\$467,257.83	(\$1,402,098.17)	\$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	\$467,257.83	(\$1,402,098.17)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$212,481.00)	(\$4,084.25)	\$208,396.75
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$390,000.00	\$542,340.37	\$152,340.37
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$177,519.00	\$538,256.12	\$360,737.12

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 2019, Fiscal Period 03

116 - Brewton City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$7,112,996.00	\$1,737,768.22	(\$5,375,227.78)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,100,834.00	\$219,402.72	(\$881,431.28)
Local Sources	\$136,701.00	\$44,828.32	(\$91,872.68)	\$4,805,333.00	\$1,209,470.27	(\$3,595,862.73)
Other Sources	\$0.00	\$0.00	\$0.00	\$29,000.00	\$11,845.39	(\$17,154.61)
Total Revenues:	\$136,701.00	\$44,828.32	(\$91,872.68)	\$13,048,163.00	\$3,178,486.60	(\$9,869,676.40)
Expenditures						
Instructional Services	\$46,824.00	\$48,635.37	(\$1,811.37)	\$6,723,005.00	\$1,763,485.26	\$4,959,519.74
Instructional Support Services	\$0.00	\$4,902.47	(\$4,902.47)	\$1,687,334.00	\$442,568.16	\$1,244,765.84
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,608,554.00	\$246,145.60	\$1,362,408.40
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$645,740.00	\$174,504.48	\$471,235.52
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$830,981.00	\$298,987.79	\$531,993.21
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,869,356.00	\$467,257.83	\$1,402,098.17
Other Expenditures	\$14,771.00	\$690.58	\$14,080.42	\$158,881.00	\$30,245.99	\$128,635.01
Total Expenditures:	\$61,595.00	\$54,228.42	\$7,366.58	\$13,523,851.00	\$3,423,195.11	\$10,100,655.89
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$3,275.21	\$3,275.21	\$2,036,856.00	\$472,512.29	(\$1,564,343.71)
Other Financing Uses:	\$0.00	\$4,628.16	(\$4,628.16)	\$2,036,856.00	\$472,643.29	\$1,564,212.71
Total Other Financing Sources (Uses):	\$0.00	(\$1,352.95)	(\$1,352.95)	\$0.00	(\$131.00)	(\$131.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$75,106.00	(\$10,753.05)	(\$85,859.05)	(\$475,688.00)	(\$244,839.51)	\$230,848.49
Beginning Fund Balance - Oct. 1:	\$9,358,000.00	\$9,366,140.81	\$8,140.81	\$13,318,000.00	\$14,061,200.07	\$743,200.07
Ending Fund Balance:	\$9,433,106.00	\$9,355,387.76	(\$77,718.24)	\$12,842,312.00	\$13,816,360.56	\$974,048.56

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

Brewton City Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2018 - 12/31/2018

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
34228	REGIONS BANK	\$4,251.37	\$2,802.91	\$19,612.91	ACCOUNTS PAYABLE
34229	ADAM ROBINSON	\$0.00	\$0.00	\$90.00	IN-STATE
34230	ALABAMA SHAKESPEARE FESTIVAL	\$0.00	\$1,456.00	\$0.00	STUDENT CLASSRM SUPP
34231	ANNE LAMBERT	\$0.00	\$0.00	\$180.00	LOCAL DISTRICT
34232	BECKY EDGE	\$0.00	\$0.00	\$59.47	IN-STATE
34233	BIG CHARLIES PRODUCE	\$0.00	\$626.19	\$0.00	PURCHASED FOOD
34234	BRET DEHOFF	\$0.00	\$0.00	\$90.00	IN-STATE
34235	DR. MARK H. SURLES	\$115.00	\$0.00	\$0.00	OTHER PURCHASED SERV
34236	BUTLER FOODS OF PENSACOLA	\$0.00	\$644.00	\$0.00	PURCHASED FOOD
34237	CHICK FIL A	\$0.00	\$331.25	\$0.00	STUDENT CLASSRM SUPP
34238	CITY OF BREWTON	\$0.00	\$0.00	\$2,183.45	WATER AND SEWAGE;NATURAL GAS
34239	CITY OF BREWTON	\$0.00	\$0.00	\$339.23	WATER AND SEWAGE;NATURAL GAS
34240	DOUG GERETY	\$0.00	\$0.00	\$281.00	LOCAL DISTRICT
34241	ELIZABETH KNOWLES	\$0.00	\$0.00	\$827.64	IN-STATE
34242	WORKFORCE QA	\$48.00	\$0.00	\$0.00	DRUG TESTING SERV
34243	ESCAMBIA CO. BD. OF EDUCATION	\$0.00	\$0.00	\$14,538.50	STUDENT EDUCATIONAL
34244	FELDER SERVICES	\$0.00	\$0.00	\$6,363.00	OTHER PURCHASED SERV
34245	FLOWERS BAKING CO.	\$0.00	\$37.05	\$0.00	PURCHASED FOOD
34246	GULF COAST THERAPY, INC	\$0.00	\$0.00	\$435.00	OTHER PURCHASED SERV
34247	COMPUTER SOFTWARE INNOVATIONS	\$0.00	\$0.00	\$25,804.62	SOFTWARE MAINT AGREE
34248	HEIDI KNAPP	\$0.00	\$0.00	\$279.00	IN-STATE
34249	JACK CAIN	\$0.00	\$0.00	\$1,673.06	MAINTENANCE SUPPLIES
34250	JENKS H VAUGHN, SLP	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
34251	KIMBERLY WHITE	\$0.00	\$0.00	\$149.59	IN-STATE
34252	LINDA LOVELACE	\$0.00	\$0.00	\$420.00	STUDENT CLASSRM SUPP
34253	MADELYN CAVE	\$31.77	\$0.00	\$0.00	STUDENT CLASSRM SUPP
34254	MARY WILLIAMS	\$0.00	\$0.00	\$90.00	IN-STATE
34255	MERCHANTS COMPANY, THE	\$0.00	\$2,607.44	\$0.00	PURCHASED FOOD
34256	REPUBLIC SERVICES # 808	\$0.00	\$825.30	\$134.55	GARBAGE AND WASTE
34257	RESOLUTIONS IN SPECIAL EDU	\$0.00	\$0.00	\$462.50	IN-STATE
34258	TAMMY COALE	\$0.00	\$0.00	\$152.49	IN-STATE
34259	TAMMY SMITH	\$0.00	\$0.00	\$478.18	IN-STATE
34260	THOMAS KELLY SOFTWARE ASSOC.	\$0.00	\$1,100.00	\$0.00	INST. SOFTWARE

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
34261	TONYA ASHBURN	\$0.00	\$0.00	\$90.00	IN-STATE
34262	TRUSTMARK NATIONAL BANK	\$0.00	\$0.00	\$155,752.61	PRINCIPAL;INTEREST
34263	WRIGHTS CHARTERS, INC	\$0.00	\$1,200.00	\$0.00	STUDENT CLASSRM SUPP
34265	AASPA	\$0.00	\$0.00	\$225.00	IN-STATE
34266	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$27,671.53	ELECTRICITY
34267	ANN PEACH	\$0.00	\$0.00	\$184.00	IN-STATE
34268	ANN T SASSER	\$0.00	\$0.00	\$175.00	OTHER PURCHASED SERV
34269	APPLE INC.	\$10,082.50	\$0.00	\$0.00	DATA PROCESSING SUPP
34270	ARRINGTON CURB &	\$0.00	\$0.00	\$9,508.25	OTHER PROF SERVICES
34271	BIG CHARLIES PRODUCE	\$0.00	\$132.25	\$0.00	PURCHASED FOOD
34272	BREWTON CHAMBER OF COMMERCE	\$0.00	\$0.00	\$75.00	OTHER DUES AND FEES
34273	BUTLER FOODS OF PENSACOLA	\$0.00	\$1,016.37	\$0.00	PURCHASED FOOD
34274	CLAS	\$0.00	\$0.00	\$324.00	OTHER DUES AND FEES
34275	DISCOUNT MAGAZINES SERVICE	\$269.67	\$0.00	\$0.00	LIBRARY BOOKS
34276	WORKFORCE QA	\$96.00	\$0.00	\$0.00	DRUG TESTING SERV
34277	FLOWERS BAKING CO.	\$0.00	\$92.42	\$0.00	PURCHASED FOOD
34278	GULF COAST THERAPY, INC	\$0.00	\$0.00	\$570.00	OTHER PURCHASED SERV
34279	HEIDI KNAPP	\$0.00	\$0.00	\$370.22	IN-STATE
34280	HOWARD TECHNOLOGY SOLUTIONS	\$3,290.00	\$0.00	\$0.00	DATA PROCESSING SUPP
34281	JENKS H VAUGHN, SLP	\$0.00	\$0.00	\$125.00	OTHER PURCHASED SERV
34282	LOREE B MAY	\$0.00	\$0.00	\$435.00	OTHER PURCHASED SERV
34283	LYNN ROCKWELL	\$0.00	\$0.00	\$415.00	OTHER PURCHASED SERV
34284	MADELYN CAVE	\$0.00	\$0.00	\$265.80	LOCAL DISTRICT
34285	McPHERSON COMPANIES, INC. THE	\$4,807.63	\$0.00	\$1,172.60	FUEL-GASOLINE
34286	MERCHANTS COMPANY, THE	\$0.00	\$6,400.30	\$0.00	PURCHASED FOOD
34287	REGINA WATSON	\$0.00	\$0.00	\$225.35	IN-STATE
34288	RMCC, INC.	\$0.00	\$0.00	\$1,500.00	MAINTENANCE SUPPLIES
34289	SUSAN A. HOLLINGER	\$0.00	\$0.00	\$720.00	OTHER PURCHASED SERV
34290	SWIFT SUPPLY INC.	\$0.00	\$0.00	\$18.78	MAINTENANCE SUPPLIES
34291	SYBIL BRUNDIDGE	\$0.00	\$0.00	\$231.13	IN-STATE
34292	TAMMY COALE	\$0.00	\$0.00	\$60.25	IN-STATE
34293	TAMMY SMITH	\$0.00	\$0.00	\$37.86	IN-STATE
		\$22,991.94	\$19,271.48	\$274,946.57	