

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2016**

**Exhibit F-I-A**

**007 - Butler County Schools**

007 - Butler County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,977,008.90	\$736,636.09	\$167,270.37	\$3,645,127.71	\$0.00	\$171,226.78	\$0.00
Investments	\$0.00	\$0.00	\$272,934.44	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$180,110.19	\$1,016,381.32	\$81,824.71	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$674,215.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$61,199.50	\$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	\$61,863,139.54
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$272,934.44
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,664,938.81
Other Debits							
Total Assets and Other Debits:	\$2,831,334.61	\$1,814,216.91	\$522,029.52	\$3,645,127.71	\$0.00	\$171,226.78	\$94,801,012.79
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$122,130.31	\$186,000.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$674,215.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$23,167.23	\$7,574.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,937,873.25
Total Liabilities:	\$145,297.54	\$867,790.73	\$0.00	\$0.00	\$0.00	\$0.00	\$32,937,873.25
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,863,139.54
Contributed Capital							
Reserved Fund Balance	\$0.00	\$226,486.94	\$0.00	\$0.00	\$0.00	\$20,964.16	\$0.00
Unreserved Fund balance	\$2,686,037.07	\$719,939.24	\$522,029.52	\$3,645,127.71	\$0.00	\$150,262.62	\$0.00
Total Fund Equity:	\$2,686,037.07	\$946,426.18	\$522,029.52	\$3,645,127.71	\$0.00	\$171,226.78	\$61,863,139.54
Total Liabilities and Fund Equity:	\$2,831,334.61	\$1,814,216.91	\$522,029.52	\$3,645,127.71	\$0.00	\$171,226.78	\$94,801,012.79

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 Ended September 30, 2016**

**007 - Butler County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$17,571,543.87	\$207,884.24	\$300,000.00	\$691,554.00	\$0.00	\$18,770,982.11
Federal Sources	\$52,719.52	\$6,516,896.88	\$0.00	\$0.00	\$0.00	\$6,569,616.40
Local Sources	\$3,877,327.00	\$1,031,800.57	\$1,417,424.05	\$288.76	\$301,272.37	\$6,628,112.75
Other Sources	\$164,793.11	\$76,502.18	\$0.00	\$0.00	\$0.00	\$241,295.29
<b>Total Revenues:</b>	<b>\$21,666,383.50</b>	<b>\$7,833,083.87</b>	<b>\$1,717,424.05</b>	<b>\$691,842.76</b>	<b>\$301,272.37</b>	<b>\$32,210,006.55</b>
<b>Expenditures</b>						
Instructional Services	\$12,723,957.53	\$2,244,572.83	\$0.00	\$14,937.00	\$144,306.06	\$15,127,773.42
Instructional Support Services	\$3,096,507.87	\$2,080,276.41	\$0.00	\$0.00	\$14,803.59	\$5,191,587.87
Operation & Maintenance Services	\$1,887,581.31	\$174,524.91	\$0.00	\$41,428.37	\$900.00	\$2,104,434.59
Auxiliary Services	\$1,445,672.94	\$2,450,199.46	\$0.00	\$94,792.00	\$8,548.14	\$3,999,212.54
General Administrative Services	\$1,246,534.53	\$425,547.55	\$0.00	\$16,669.00	\$159.97	\$1,688,911.05
Capital Outlay	\$51,418.25	\$0.00	\$0.00	\$270,018.17	\$0.00	\$321,436.42
Debt Service	\$0.00	\$0.00	\$2,193,269.65	\$444,209.84	\$0.00	\$2,637,479.49
Other Expenditures	\$852,762.63	\$728,247.17	\$0.00	\$0.00	\$107,353.71	\$1,688,363.51
<b>Total Expenditures:</b>	<b>\$21,304,435.06</b>	<b>\$8,103,368.33</b>	<b>\$2,193,269.65</b>	<b>\$882,054.38</b>	<b>\$276,071.47</b>	<b>\$32,759,198.89</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$372,494.44	\$482,953.37	\$452,119.19	\$0.00	\$7,423.92	\$1,314,990.92
Other Fund Uses:	\$915,281.61	\$149,582.91	\$0.00	\$0.00	\$17,631.34	\$1,082,495.86
<b>Total Other Fund Sources (Uses):</b>	<b>(\$542,787.17)</b>	<b>\$333,370.46</b>	<b>\$452,119.19</b>	<b>\$0.00</b>	<b>(\$10,207.42)</b>	<b>\$232,495.06</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$180,838.73)</b>	<b>\$63,086.00</b>	<b>(\$23,726.41)</b>	<b>(\$190,211.62)</b>	<b>\$14,993.48</b>	<b>(\$316,697.28)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,866,875.80</b>	<b>\$883,340.18</b>	<b>\$545,755.93</b>	<b>\$3,835,339.33</b>	<b>\$156,233.30</b>	<b>\$8,287,544.54</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$2,686,037.07</b>	<b>\$946,426.18</b>	<b>\$522,029.52</b>	<b>\$3,645,127.71</b>	<b>\$171,226.78</b>	<b>\$7,970,847.26</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 Ended September 30, 2016**

**007 - Butler County Schools**

007 - Butler County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,564,489.17	\$17,571,543.87	\$7,054.70	\$268,286.00	\$207,884.24	(\$60,401.76)
Federal Sources	\$63,850.00	\$52,719.52	(\$11,130.48)	\$6,590,077.25	\$6,516,896.88	(\$73,180.37)
Local Sources	\$3,774,690.00	\$3,877,327.00	\$102,637.00	\$921,350.00	\$1,031,800.57	\$110,450.57
Other Sources	\$91,000.00	\$164,793.11	\$73,793.11	\$76,000.00	\$76,502.18	\$502.18
Total Revenues:	\$21,494,029.17	\$21,666,383.50	\$172,354.33	\$7,855,713.25	\$7,833,083.87	(\$22,629.38)
Expenditures						
Instructional Services	\$12,836,722.60	\$12,723,957.53	\$112,765.07	\$2,330,477.58	\$2,244,572.83	\$85,904.75
Instructional Support Services	\$3,050,914.46	\$3,096,507.87	(\$45,593.41)	\$2,129,957.07	\$2,080,276.41	\$49,680.66
Operation & Maintenance Services	\$1,847,124.64	\$1,887,581.31	(\$40,456.67)	\$155,900.00	\$174,524.91	(\$18,624.91)
Auxiliary Services	\$1,488,196.61	\$1,445,672.94	\$42,523.67	\$2,621,316.81	\$2,450,199.46	\$171,117.35
General Administrative Services	\$1,322,812.51	\$1,246,534.53	\$76,277.98	\$408,574.41	\$425,547.55	(\$16,973.14)
Special Revenue Outlay	\$0.00	\$51,418.25	(\$51,418.25)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$791,533.51	\$852,762.63	(\$61,229.12)	\$717,154.19	\$728,247.17	(\$11,092.98)
Total Expenditures:	\$21,337,304.33	\$21,304,435.06	\$32,869.27	\$8,363,380.06	\$8,103,368.33	\$260,011.73
Other Financing Sources (Uses)						
Other Financing Sources:	\$272,933.12	\$372,494.44	\$99,561.32	\$461,056.08	\$482,953.37	\$21,897.29
Other Financing Uses:	\$974,331.10	\$915,281.61	\$59,049.49	\$95,964.00	\$149,582.91	(\$53,618.91)
Total Other Financing Sources (Uses):	(\$701,397.98)	(\$542,787.17)	\$158,610.81	\$365,092.08	\$333,370.46	(\$31,721.62)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$544,673.14)	(\$180,838.73)	\$363,834.41	(\$142,574.73)	\$63,086.00	\$205,660.73
Beginning Fund Balance - Oct. 1:	\$2,866,875.80	\$2,866,875.80	\$0.00	\$883,340.18	\$883,340.18	\$0.00
Ending Fund Balance - Sept. 30:	\$2,322,202.66	\$2,686,037.07	\$363,834.41	\$740,765.45	\$946,426.18	\$205,660.73

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 Ended September 30, 2016**

**007 - Butler County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$300,000.00	\$300,000.00	\$0.00	\$691,554.00	\$691,554.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,380,000.00	\$1,417,424.05	\$37,424.05	\$0.00	\$288.76	\$288.76
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,680,000.00</b>	<b>\$1,717,424.05</b>	<b>\$37,424.05</b>	<b>\$691,554.00</b>	<b>\$691,842.76</b>	<b>\$288.76</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$14,937.00	(\$14,937.00)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$181,637.71	\$41,428.37	\$140,209.34
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$94,792.00	\$94,792.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$16,669.00	\$16,669.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$270,018.17	(\$270,018.17)
Debt Service	\$2,193,275.02	\$2,193,269.65	\$5.37	\$444,209.84	\$444,209.84	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$2,193,275.02</b>	<b>\$2,193,269.65</b>	<b>\$5.37</b>	<b>\$737,308.55</b>	<b>\$882,054.38</b>	<b>(\$144,745.83)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$513,275.02	\$452,119.19	(\$61,155.83)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$513,275.02</b>	<b>\$452,119.19</b>	<b>(\$61,155.83)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$23,726.41)</b>	<b>(\$23,726.41)</b>	<b>(\$45,754.55)</b>	<b>(\$190,211.62)</b>	<b>(\$144,457.07)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$545,755.93</b>	<b>\$545,755.93</b>	<b>\$0.00</b>	<b>\$3,835,339.33</b>	<b>\$3,835,339.33</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$545,755.93</b>	<b>\$522,029.52</b>	<b>(\$23,726.41)</b>	<b>\$3,789,584.78</b>	<b>\$3,645,127.71</b>	<b>(\$144,457.07)</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-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 Ended September 30, 2016**

**007 - Butler County Schools**

007 - Butler County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual	Budget	Actual		
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,824,329.17	\$18,770,982.11 (\$53,347.06)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,653,927.25	\$6,569,616.40 (\$84,310.85)	
Local Sources	\$268,900.00	\$301,272.37	\$32,372.37	\$6,344,940.00	\$6,628,112.75 \$283,172.75	
Other Sources	\$0.00	\$0.00	\$0.00	\$167,000.00	\$241,295.29 \$74,295.29	
Total Revenues:	\$268,900.00	\$301,272.37	\$32,372.37	\$31,990,196.42	\$32,210,006.55 \$219,810.13	
Expenditures						
Instructional Services	\$161,400.00	\$144,306.06	\$17,093.94	\$15,328,600.18	\$15,127,773.42 \$200,826.76	
Instructional Support Services	\$3,000.00	\$14,803.59	(\$11,803.59)	\$5,183,871.53	\$5,191,587.87 (\$7,716.34)	
Operation & Maintenance Services	\$0.00	\$900.00	(\$900.00)	\$2,184,662.35	\$2,104,434.59 \$80,227.76	
Auxiliary Services	\$16,900.00	\$8,548.14	\$8,351.86	\$4,221,205.42	\$3,999,212.54 \$221,992.88	
Expendable Administrative Services	\$0.00	\$159.97	(\$159.97)	\$1,748,055.92	\$1,688,911.05 \$59,144.87	
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$321,436.42 (\$321,436.42)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,637,484.86	\$2,637,479.49 \$5.37	
Other Expenditures	\$87,600.00	\$107,353.71	(\$19,753.71)	\$1,596,287.70	\$1,688,363.51 (\$92,075.81)	
Total Expenditures:	\$268,900.00	\$276,071.47	(\$7,171.47)	\$32,900,167.96	\$32,759,198.89 \$140,969.07	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$7,423.92	\$7,423.92	\$1,247,264.22	\$1,314,990.92 \$67,726.70	
Other Financing Uses:	\$0.00	\$17,631.34	(\$17,631.34)	\$1,070,295.10	\$1,082,495.86 (\$12,200.76)	
Total Other Financing Sources (Uses):	\$0.00	(\$10,207.42)	(\$10,207.42)	\$176,969.12	\$232,495.06 \$55,525.94	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$14,993.48	\$14,993.48	(\$733,002.42)	(\$316,697.28) \$416,305.14	
Beginning Fund Balance - Oct. 1:	\$156,233.30	\$156,233.30	\$0.00	\$8,287,544.54	\$8,287,544.54 \$0.00	
Ending Fund Balance - Sept. 30:	\$156,233.30	\$171,226.78	\$14,993.48	\$7,554,542.12	\$7,970,847.26 \$416,305.14	

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