

**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 2017, Fiscal Period 05**

**163 - Jasper City Schools**

| 163 - Jasper City Schools                                                      |                  |              | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                 |                  |                                        |
|--------------------------------------------------------------------------------|------------------|--------------|---------------------------------------------------------------|-----------------|------------------|----------------------------------------|
|                                                                                | EXPENDABLE TRUST |              | VARIANCE<br>Favorable<br>(Unfavorable)                        |                 |                  | VARIANCE<br>Favorable<br>(Unfavorable) |
| Description                                                                    | Budget           | Actual       |                                                               | Budget          | Actual           |                                        |
| Revenues                                                                       |                  |              |                                                               |                 |                  |                                        |
| State Sources                                                                  | \$0.00           | \$0.00       | \$0.00                                                        | \$15,613,613.00 | \$6,306,063.93   | (\$9,307,549.07)                       |
| Federal Sources                                                                | \$0.00           | \$0.00       | \$0.00                                                        | \$2,381,175.88  | \$979,262.04     | (\$1,401,913.84)                       |
| Local Sources                                                                  | \$511,530.00     | \$342,413.91 | (\$169,116.09)                                                | \$10,078,929.00 | \$5,279,335.84   | (\$4,799,593.16)                       |
| Other Sources                                                                  | \$0.00           | \$0.00       | \$0.00                                                        | \$90,712.00     | \$45,806.01      | (\$44,905.99)                          |
| Total Revenues:                                                                | \$511,530.00     | \$342,413.91 | (\$169,116.09)                                                | \$28,164,429.88 | \$12,610,467.82  | (\$15,553,962.06)                      |
| Expenditures                                                                   |                  |              |                                                               |                 |                  |                                        |
| Instructional Services                                                         | \$229,359.00     | \$145,003.19 | \$84,355.81                                                   | \$16,540,044.96 | \$6,695,239.09   | \$9,844,805.87                         |
| Instructional Support Services                                                 | \$31,220.43      | \$15,137.90  | \$16,082.53                                                   | \$4,261,500.68  | \$1,686,128.57   | \$2,575,372.11                         |
| Operation & Maintenance Services                                               | \$36,000.00      | \$25,929.49  | \$10,070.51                                                   | \$2,275,502.00  | \$1,124,927.37   | \$1,150,574.63                         |
| Auxiliary Services                                                             | \$6,818.00       | \$25,548.80  | (\$18,730.80)                                                 | \$2,760,009.00  | \$1,123,076.61   | \$1,636,932.39                         |
| Expendable Administrative Services                                             | \$0.00           | \$0.00       | \$0.00                                                        | \$977,857.69    | \$367,027.53     | \$610,830.16                           |
| Total Outlay                                                                   | \$0.00           | \$0.00       | \$0.00                                                        | \$638,000.00    | \$3,654,198.63   | (\$3,016,198.63)                       |
| Expendable Service                                                             | \$0.00           | \$0.00       | \$0.00                                                        | \$497,641.18    | \$497,641.18     | \$0.00                                 |
| Other Expenditures                                                             | \$170,078.00     | \$114,791.20 | \$55,286.80                                                   | \$1,023,427.61  | \$341,461.02     | \$681,966.59                           |
| Total Expenditures:                                                            | \$473,475.43     | \$326,410.58 | \$147,064.85                                                  | \$28,973,983.12 | \$15,489,700.00  | \$13,484,283.12                        |
| Other Financing Sources (Uses)                                                 |                  |              |                                                               |                 |                  |                                        |
| Other Financing Sources:                                                       | \$12,900.00      | \$4,231.00   | (\$8,669.00)                                                  | \$3,902,086.55  | \$3,911,974.53   | \$9,887.98                             |
| Other Financing Uses:                                                          | \$20,500.00      | \$6,998.40   | \$13,501.60                                                   | \$3,725,269.00  | \$3,846,112.63   | (\$120,843.63)                         |
| Total Other Financing Sources (Uses):                                          | (\$7,600.00)     | (\$2,767.40) | \$4,832.60                                                    | \$176,817.55    | \$65,861.90      | (\$110,955.65)                         |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$30,454.57      | \$13,235.93  | (\$17,218.64)                                                 | (\$632,735.69)  | (\$2,813,370.28) | (\$2,180,634.59)                       |
| Beginning Fund Balance - Oct. 1:                                               | \$403,409.34     | \$403,409.34 | \$0.00                                                        | \$12,501,604.91 | \$17,672,061.61  | \$5,170,456.70                         |
| Ending Fund Balance:                                                           | \$433,863.91     | \$416,645.27 | (\$17,218.64)                                                 | \$11,868,869.22 | \$14,858,691.33  | \$2,989,822.11                         |

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