

**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 10**

**163 - Jasper City Schools**

| 163 - Jasper City Schools                                                      |                  |               | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                                                               |                  |                                        |
|--------------------------------------------------------------------------------|------------------|---------------|---------------------------------------------------------------|---------------------------------------------------------------|------------------|----------------------------------------|
| Description                                                                    | EXPENDABLE TRUST |               | VARIANCE<br>Favorable<br>(Unfavorable)                        | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                  | VARIANCE<br>Favorable<br>(Unfavorable) |
|                                                                                | Budget           | Actual        |                                                               | Budget                                                        | Actual           |                                        |
| Revenues                                                                       |                  |               |                                                               |                                                               |                  |                                        |
| State Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$15,613,613.00                                               | \$13,001,664.93  | (\$2,611,948.07)                       |
| Federal Sources                                                                | \$0.00           | \$0.00        | \$0.00                                                        | \$2,381,175.88                                                | \$1,990,156.12   | (\$391,019.76)                         |
| Local Sources                                                                  | \$511,530.00     | \$577,118.16  | \$65,588.16                                                   | \$10,078,929.00                                               | \$8,838,212.56   | (\$1,240,716.44)                       |
| Other Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$90,712.00                                                   | \$63,457.06      | (\$27,254.94)                          |
| Total Revenues:                                                                | \$511,530.00     | \$577,118.16  | \$65,588.16                                                   | \$28,164,429.88                                               | \$23,893,490.67  | (\$4,270,939.21)                       |
| Expenditures                                                                   |                  |               |                                                               |                                                               |                  |                                        |
| Instructional Services                                                         | \$229,359.00     | \$331,459.88  | (\$102,100.88)                                                | \$16,540,044.96                                               | \$13,834,969.47  | \$2,705,075.49                         |
| Instructional Support Services                                                 | \$31,220.43      | \$35,955.23   | (\$4,734.80)                                                  | \$4,261,500.68                                                | \$3,362,227.59   | \$899,273.09                           |
| Operation & Maintenance Services                                               | \$36,000.00      | \$37,267.08   | (\$1,267.08)                                                  | \$2,275,502.00                                                | \$2,063,179.96   | \$212,322.04                           |
| Auxiliary Services                                                             | \$6,818.00       | \$44,429.60   | (\$37,611.60)                                                 | \$2,760,009.00                                                | \$2,112,788.90   | \$647,220.10                           |
| Expendable Administrative Services                                             | \$0.00           | \$0.00        | \$0.00                                                        | \$977,857.69                                                  | \$771,513.91     | \$206,343.78                           |
| Total Outlay                                                                   | \$0.00           | \$0.00        | \$0.00                                                        | \$638,000.00                                                  | \$4,330,324.12   | (\$3,692,324.12)                       |
| Expendable Service                                                             | \$0.00           | \$0.00        | \$0.00                                                        | \$497,641.18                                                  | \$497,641.18     | \$0.00                                 |
| Other Expenditures                                                             | \$170,078.00     | \$146,710.96  | \$23,367.04                                                   | \$1,023,427.61                                                | \$672,316.62     | \$351,110.99                           |
| Total Expenditures:                                                            | \$473,475.43     | \$595,822.75  | (\$122,347.32)                                                | \$28,973,983.12                                               | \$27,644,961.75  | \$1,329,021.37                         |
| Other Financing Sources (Uses)                                                 |                  |               |                                                               |                                                               |                  |                                        |
| Other Financing Sources:                                                       | \$12,900.00      | \$20,116.42   | \$7,216.42                                                    | \$3,902,086.55                                                | \$4,592,381.61   | \$690,295.06                           |
| Other Financing Uses:                                                          | \$20,500.00      | \$23,295.43   | (\$2,795.43)                                                  | \$3,725,269.00                                                | \$4,449,715.68   | (\$724,446.68)                         |
| Total Other Financing Sources (Uses):                                          | (\$7,600.00)     | (\$3,179.01)  | \$4,420.99                                                    | \$176,817.55                                                  | \$142,665.93     | (\$34,151.62)                          |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$30,454.57      | (\$21,883.60) | (\$52,338.17)                                                 | (\$632,735.69)                                                | (\$3,608,805.15) | (\$2,976,069.46)                       |
| Beginning Fund Balance - Oct. 1:                                               | \$403,409.34     | \$403,409.34  | \$0.00                                                        | \$12,501,604.91                                               | \$16,408,930.79  | \$3,907,325.88                         |
| Ending Fund Balance:                                                           | \$433,863.91     | \$381,525.74  | (\$52,338.17)                                                 | \$11,868,869.22                                               | \$12,800,125.64  | \$931,256.42                           |

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