

**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 Ended September 30, 2018**

**163 - Jasper City Schools**

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$14,826,548.00	\$14,871,452.42	\$44,904.42	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$960.00	(\$40.00)	\$2,350,779.36	\$2,674,924.59	\$324,145.23
Local Sources	\$7,957,705.00	\$8,258,265.26	\$300,560.26	\$977,403.00	\$1,138,122.18	\$160,719.18
Other Sources	\$74,841.00	\$85,616.53	\$10,775.53	\$30,836.00	\$26,757.10	(\$4,078.90)
Total Revenues:	\$22,860,094.00	\$23,216,294.21	\$356,200.21	\$3,359,018.36	\$3,839,803.87	\$480,785.51
Expenditures						
Instructional Services	\$13,499,927.54	\$13,694,285.58	(\$194,358.04)	\$1,706,380.34	\$1,885,434.73	(\$179,054.39)
Instructional Support Services	\$3,571,575.84	\$3,688,506.62	(\$116,930.78)	\$411,764.21	\$378,951.10	\$32,813.11
Operation & Maintenance Services	\$2,084,129.70	\$2,023,310.27	\$60,819.43	\$144,045.00	\$187,674.36	(\$43,629.36)
Auxiliary Services	\$804,711.00	\$859,781.36	(\$55,070.36)	\$1,516,472.17	\$1,688,002.60	(\$171,530.43)
General Administrative Services	\$768,965.66	\$947,010.54	(\$178,044.88)	\$90,891.68	\$87,603.45	\$3,288.23
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	\$284,028.89	\$296,559.46	(\$12,530.57)	\$256,582.03	\$264,252.11	(\$7,670.08)
Total Expenditures:	\$21,013,338.63	\$21,509,453.83	(\$496,115.20)	\$4,126,135.43	\$4,491,918.35	(\$365,782.92)
Other Financing Sources (Uses)						
Other Financing Sources:	\$140,132.78	\$217,527.13	\$77,394.35	\$755,217.70	\$566,992.76	(\$188,224.94)
Other Financing Uses:	\$745,217.70	\$453,834.51	\$291,383.19	\$10,000.00	\$89,553.71	(\$79,553.71)
Total Other Financing Sources (Uses):	(\$605,084.92)	(\$236,307.38)	\$368,777.54	\$745,217.70	\$477,439.05	(\$267,778.65)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,241,670.45	\$1,470,533.00	\$228,862.55	(\$21,899.37)	(\$174,675.43)	(\$152,776.06)
Beginning Fund Balance - Oct. 1:	\$7,688,300.60	\$7,688,300.60	\$0.00	\$1,371,550.38	\$1,371,550.38	\$0.00
Ending Fund Balance - Sept. 30:	\$8,929,971.05	\$9,158,833.60	\$228,862.55	\$1,349,651.01	\$1,196,874.95	(\$152,776.06)

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