

**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**

**163 - Jasper City Schools**

| Description  | DEBT SERVICE  |               |                                  | CAPITAL PROJECTS      |                       |                                  |
|--|---------------|---------------|----------------------------------|-----------------------|-----------------------|----------------------------------|
|  | Budget        | Actual        | VARIANCE Favorable (Unfavorable) | Budget                | Actual                | VARIANCE Favorable (Unfavorable) |
| <b>Revenues</b>  |               |               |                                  |                       |                       |                                  |
| State Sources  | \$0.00        | \$0.00        | \$0.00                           | \$760,899.00          | \$760,899.00          | \$0.00                           |
| Federal Sources  | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| Local Sources  | \$0.00        | \$0.00        | \$0.00                           | \$550,916.00          | \$614,230.48          | \$63,314.48                      |
| Other Sources  | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| <b>Total Revenues:</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>\$1,311,815.00</b> | <b>\$1,375,129.48</b> | <b>\$63,314.48</b>               |
| <b>Expenditures</b>  |               |               |                                  |                       |                       |                                  |
| Instructional Services   | \$0.00        | \$0.00        | \$0.00                           | \$404,317.17          | \$281,142.91          | \$123,174.26                     |
| Instructional Support Services   | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$799.00              | (\$799.00)                       |
| Operation & Maintenance Services   | \$0.00        | \$0.00        | \$0.00                           | \$487,848.00          | \$468,849.39          | \$18,998.61                      |
| Auxiliary Services   | \$0.00        | \$0.00        | \$0.00                           | \$279,353.00          | \$246,461.03          | \$32,891.97                      |
| Debt Administrative Services   | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| Capital Outlay   | \$0.00        | \$0.00        | \$0.00                           | \$8,200,000.00        | \$3,090,638.75        | \$5,109,361.25                   |
| Debt Service   | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$20,025.00           | (\$20,025.00)                    |
| Other Expenditures   | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| <b>Total Expenditures:</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>\$9,371,518.17</b> | <b>\$4,107,916.08</b> | <b>\$5,263,602.09</b>            |
| <b>Other Financing Sources (Uses)</b>  |               |               |                                  |                       |                       |                                  |
| Other Financing Sources:   | \$0.00        | \$0.00        | \$0.00                           | \$7,500,000.00        | \$8,187,477.00        | \$687,477.00                     |
| Other Financing Uses:  | \$0.00        | \$0.00        | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| <b>Total Other Financing Sources (Uses):</b>                                       | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>\$7,500,000.00</b> | <b>\$8,187,477.00</b> | <b>\$687,477.00</b>              |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>(\$559,703.17)</b> | <b>\$5,454,690.40</b> | <b>\$6,014,393.57</b>            |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>\$3,642,086.65</b> | <b>\$3,642,086.65</b> | <b>\$0.00</b>                    |
| <b>Ending Fund Balance - Sept. 30:</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>                    | <b>\$3,082,383.48</b> | <b>\$9,096,777.05</b> | <b>\$6,014,393.57</b>            |

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