

**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 2020, Fiscal Period 10**

**163 - Jasper City Schools**

| 163 - Jasper City Schools                                                      |                 |                 |                            |                 |                |                            |
|--------------------------------------------------------------------------------|-----------------|-----------------|----------------------------|-----------------|----------------|----------------------------|
|                                                                                | GENERAL         |                 |                            | SPECIAL REVENUE |                | VARIANCE                   |
| Description                                                                    | Budget          | Actual          | Favorable<br>(Unfavorable) | Budget          | Actual         | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                 |                 |                            |                 |                |                            |
| State Sources                                                                  | \$16,199,989.00 | \$13,562,260.18 | (\$2,637,728.82)           | \$0.00          | \$0.00         | \$0.00                     |
| Federal Sources                                                                | \$1,000.00      | \$480.00        | (\$520.00)                 | \$2,426,766.24  | \$1,638,384.04 | (\$788,382.20)             |
| Local Sources                                                                  | \$8,337,165.00  | \$7,598,188.01  | (\$738,976.99)             | \$1,024,036.38  | \$589,251.59   | (\$434,784.79)             |
| Other Sources                                                                  | \$66,200.00     | \$47,311.19     | (\$18,888.81)              | \$25,605.40     | \$44,584.40    | \$18,979.00                |
| Total Revenues:                                                                | \$24,604,354.00 | \$21,208,239.38 | (\$3,396,114.62)           | \$3,476,408.02  | \$2,272,220.03 | (\$1,204,187.99)           |
| Expenditures                                                                   |                 |                 |                            |                 |                |                            |
| Instructional Services                                                         | \$15,219,814.86 | \$11,594,861.58 | \$3,624,953.28             | \$1,823,600.20  | \$1,359,742.51 | \$463,857.69               |
| Instructional Support Services                                                 | \$4,109,968.67  | \$3,229,659.80  | \$880,308.87               | \$453,836.61    | \$346,232.18   | \$107,604.43               |
| Operation & Maintenance Services                                               | \$1,685,611.53  | \$1,643,551.77  | \$42,059.76                | \$166,103.00    | \$148,319.33   | \$17,783.67                |
| Auxiliary Services                                                             | \$1,183,348.46  | \$973,534.31    | \$209,814.15               | \$1,702,812.00  | \$1,198,295.08 | \$504,516.92               |
| General Administrative Services                                                | \$1,288,659.25  | \$1,018,246.25  | \$270,413.00               | \$81,249.70     | \$66,885.67    | \$14,364.03                |
| Special Revenue Outlay                                                         | \$172,766.43    | \$26,574.25     | \$146,192.18               | \$0.00          | \$0.00         | \$0.00                     |
| General Service                                                                | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$0.00         | \$0.00                     |
| Other Expenditures                                                             | \$318,255.00    | \$378,410.47    | (\$60,155.47)              | \$157,479.73    | \$93,447.05    | \$64,032.68                |
| Total Expenditures:                                                            | \$23,978,424.20 | \$18,864,838.43 | \$5,113,585.77             | \$4,385,081.24  | \$3,212,921.82 | \$1,172,159.42             |
| Other Financing Sources (Uses)                                                 |                 |                 |                            |                 |                |                            |
| Other Financing Sources:                                                       | \$153,811.00    | \$147,674.78    | (\$6,136.22)               | \$869,934.00    | \$547,901.53   | (\$322,032.47)             |
| Other Financing Uses:                                                          | \$858,934.00    | \$530,544.20    | \$328,389.80               | \$13,020.00     | \$14,290.17    | (\$1,270.17)               |
| Total Other Financing Sources (Uses):                                          | (\$705,123.00)  | (\$382,869.42)  | \$322,253.58               | \$856,914.00    | \$533,611.36   | (\$323,302.64)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$79,193.20)   | \$1,960,531.53  | \$2,039,724.73             | (\$51,759.22)   | (\$407,090.43) | (\$355,331.21)             |
| Beginning Fund Balance - Oct. 1:                                               | \$10,000,061.38 | \$10,198,671.00 | \$198,609.62               | \$1,077,969.93  | \$1,077,969.93 | \$0.00                     |
| Ending Fund Balance:                                                           | \$9,920,868.18  | \$12,159,202.53 | \$2,238,334.35             | \$1,026,210.71  | \$670,879.50   | (\$355,331.21)             |

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