

**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 2025, Fiscal Period 02**

**163 - Jasper City Schools**

| 163 - Jasper City Schools                                                      |                   |                 |                            |                 |                |                            |
|--------------------------------------------------------------------------------|-------------------|-----------------|----------------------------|-----------------|----------------|----------------------------|
|                                                                                | GENERAL           |                 | VARIANCE                   | SPECIAL REVENUE |                | VARIANCE                   |
| Description                                                                    | Budget            | Actual          | Favorable<br>(Unfavorable) | Budget          | Actual         | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                   |                 |                            |                 |                |                            |
| State Sources                                                                  | \$23,537,554.00   | \$3,890,770.51  | (\$19,646,783.49)          | \$0.00          | \$0.00         | \$0.00                     |
| Federal Sources                                                                | \$500.00          | \$80.00         | (\$420.00)                 | \$3,753,637.99  | \$459,120.11   | (\$3,294,517.88)           |
| Local Sources                                                                  | \$10,936,355.00   | \$2,221,686.93  | (\$8,714,668.07)           | \$1,042,651.24  | \$198,834.60   | (\$843,816.64)             |
| Other Sources                                                                  | \$100,600.00      | \$23,669.70     | (\$76,930.30)              | \$39,579.00     | \$0.00         | (\$39,579.00)              |
| Total Revenues:                                                                | \$34,575,009.00   | \$6,136,207.14  | (\$28,438,801.86)          | \$4,835,868.23  | \$657,954.71   | (\$4,177,913.52)           |
| Expenditures                                                                   |                   |                 |                            |                 |                |                            |
| Instructional Services                                                         | \$18,497,182.01   | \$3,000,126.66  | \$15,497,055.35            | \$2,148,521.80  | \$373,484.81   | \$1,775,036.99             |
| Instructional Support Services                                                 | \$5,531,991.55    | \$892,666.20    | \$4,639,325.35             | \$534,820.50    | \$83,350.36    | \$451,470.14               |
| Operation & Maintenance Services                                               | \$3,728,625.99    | \$890,380.23    | \$2,838,245.76             | \$166,971.70    | \$59,186.66    | \$107,785.04               |
| Auxiliary Services                                                             | \$1,992,960.90    | \$279,553.78    | \$1,713,407.12             | \$2,570,542.89  | \$421,981.18   | \$2,148,561.71             |
| General Administrative Services                                                | \$1,566,068.00    | \$233,801.07    | \$1,332,266.93             | \$128,080.80    | \$20,718.90    | \$107,361.90               |
| 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                                                             | \$807,262.55      | \$88,241.73     | \$719,020.82               | \$153,537.06    | \$8,419.22     | \$145,117.84               |
| Total Expenditures:                                                            | \$32,124,091.00   | \$5,384,769.67  | \$26,739,321.33            | \$5,702,474.75  | \$967,141.13   | \$4,735,333.62             |
| Other Financing Sources (Uses)                                                 |                   |                 |                            |                 |                |                            |
| Other Financing Sources:                                                       | \$167,586.90      | \$49,515.90     | (\$118,071.00)             | \$1,050,237.50  | \$527,424.60   | (\$522,812.90)             |
| Other Financing Uses:                                                          | \$10,544,200.00   | \$538,024.60    | \$10,006,175.40            | \$6,037.50      | \$6,704.57     | (\$667.07)                 |
| Total Other Financing Sources (Uses):                                          | (\$10,376,613.10) | (\$488,508.70)  | \$9,888,104.40             | \$1,044,200.00  | \$520,720.03   | (\$523,479.97)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$7,925,695.10)  | \$262,928.77    | \$8,188,623.87             | \$177,593.48    | \$211,533.61   | \$33,940.13                |
| Beginning Fund Balance - Oct. 1:                                               | \$15,674,526.48   | \$15,205,690.15 | (\$468,836.33)             | \$975,828.29    | \$1,523,555.71 | \$547,727.42               |
| Ending Fund Balance:                                                           | \$7,748,831.38    | \$15,468,618.92 | \$7,719,787.54             | \$1,153,421.77  | \$1,735,089.32 | \$581,667.55               |

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