

**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 05**

**163 - Jasper City Schools**

| 163 - Jasper City Schools                                                      |                  |               | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                   |                 |                                        |
|--------------------------------------------------------------------------------|------------------|---------------|---------------------------------------------------------------|-------------------|-----------------|----------------------------------------|
|                                                                                | EXPENDABLE TRUST |               | VARIANCE<br>Favorable<br>(Unfavorable)                        |                   |                 | VARIANCE<br>Favorable<br>(Unfavorable) |
| Description                                                                    | Budget           | Actual        |                                                               | Budget            | Actual          |                                        |
| Revenues                                                                       |                  |               |                                                               |                   |                 |                                        |
| State Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$25,068,836.00   | \$10,414,798.66 | (\$14,654,037.34)                      |
| Federal Sources                                                                | \$0.00           | \$0.00        | \$0.00                                                        | \$3,830,498.10    | \$1,621,459.19  | (\$2,209,038.91)                       |
| Local Sources                                                                  | \$1,023,377.35   | \$344,949.21  | (\$678,428.14)                                                | \$13,654,172.59   | \$8,283,882.19  | (\$5,370,290.40)                       |
| Other Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$140,179.00      | \$71,969.13     | (\$68,209.87)                          |
| Total Revenues:                                                                | \$1,023,377.35   | \$344,949.21  | (\$678,428.14)                                                | \$42,693,685.69   | \$20,392,109.17 | (\$22,301,576.52)                      |
| Expenditures                                                                   |                  |               |                                                               |                   |                 |                                        |
| Instructional Services                                                         | \$581,766.59     | \$166,585.27  | \$415,181.32                                                  | \$21,449,122.57   | \$8,640,920.61  | \$12,808,201.96                        |
| Instructional Support Services                                                 | \$44,634.04      | \$24,773.28   | \$19,860.76                                                   | \$6,238,433.97    | \$2,545,504.25  | \$3,692,929.72                         |
| Operation & Maintenance Services                                               | \$15,500.00      | \$2,811.52    | \$12,688.48                                                   | \$3,992,870.69    | \$1,731,076.49  | \$2,261,794.20                         |
| Auxiliary Services                                                             | \$107,103.78     | \$13,514.60   | \$93,589.18                                                   | \$5,288,777.16    | \$1,807,318.35  | \$3,481,458.81                         |
| Expendable Administrative Services                                             | \$0.00           | \$0.00        | \$0.00                                                        | \$1,694,148.80    | \$553,490.04    | \$1,140,658.76                         |
| Total Outlay                                                                   | \$0.00           | \$0.00        | \$0.00                                                        | \$12,093,109.94   | \$1,971,773.49  | \$10,121,336.45                        |
| Expendable Service                                                             | \$0.00           | \$0.00        | \$0.00                                                        | \$1,097,500.32    | \$497,641.18    | \$599,859.14                           |
| Other Expenditures                                                             | \$239,015.50     | \$106,695.61  | \$132,319.89                                                  | \$1,383,800.06    | \$375,474.09    | \$1,008,325.97                         |
| Total Expenditures:                                                            | \$988,019.91     | \$314,380.28  | \$673,639.63                                                  | \$53,237,763.51   | \$18,123,198.50 | \$35,114,565.01                        |
| Other Financing Sources (Uses)                                                 |                  |               |                                                               |                   |                 |                                        |
| Other Financing Sources:                                                       | \$13,125.00      | \$3,082.52    | (\$10,042.48)                                                 | \$11,730,949.40   | \$651,352.56    | (\$11,079,596.84)                      |
| Other Financing Uses:                                                          | \$13,125.00      | \$21,856.26   | (\$8,731.26)                                                  | \$11,563,362.50   | \$576,822.56    | \$10,986,539.94                        |
| Total Other Financing Sources (Uses):                                          | \$0.00           | (\$18,773.74) | (\$18,773.74)                                                 | \$167,586.90      | \$74,530.00     | (\$93,056.90)                          |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$35,357.44      | \$11,795.19   | (\$23,562.25)                                                 | (\$10,376,490.92) | \$2,343,440.67  | \$12,719,931.59                        |
| Beginning Fund Balance - Oct. 1:                                               | \$857,139.94     | \$843,857.50  | (\$13,282.44)                                                 | \$20,980,506.68   | \$22,246,157.13 | \$1,265,650.45                         |
| Ending Fund Balance:                                                           | \$892,497.38     | \$855,652.69  | (\$36,844.69)                                                 | \$10,604,015.76   | \$24,589,597.80 | \$13,985,582.04                        |

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