

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0040
-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	387,598.10	47,855.04	134,933.05	218,036.94
EMPLOYEE BENEFITS	200-299	0.00	155,322.61	19,404.20	65,129.68	83,752.30
PURCHASED SERVICES	300-399	0.00	26,699.22	13,438.55	19,217.32	166,375.89
MATERIALS & SUPPLIES	400-499	0.00	89,942.02	50,446.59	49,308.02	322,017.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	5,536.95	14,808.46
OTHER OBJECTS	600-997	0.00	0.00	0.00	130.00	44,871.15
TOTAL INSTRUCTIONAL SERVICES		0.00	659,561.95	131,144.38	274,255.02	849,862.38
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	53,827.83	0.00	0.00	61,128.08
EMPLOYEE BENEFITS	200-299	0.00	20,616.18	0.00	0.00	27,114.73
PURCHASED SERVICES	300-399	0.00	5,024.25	2,272.40	1,977.07	28,954.14
MATERIALS & SUPPLIES	400-499	0.00	14,070.78	10,124.20	14,633.86	16,519.62
CAPITAL OUTLAY	500-599	0.00	5,924.60	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	904.58	858.64	907.00	1,434.21
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	100,368.22	13,255.24	17,517.93	135,150.78
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,786.90	18,857.81	10,981.94	22,023.44
MATERIALS & SUPPLIES	400-499	0.00	17,386.11	20,278.43	30,530.08	58,136.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	27,173.01	39,136.24	41,512.02	80,159.82

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0040
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	184,687.10	143,214.06	150,143.58	261,319.85
EMPLOYEE BENEFITS	200-299	0.00	101,407.78	76,587.87	81,185.20	150,023.42
PURCHASED SERVICES	300-399	0.00	35,368.82	28,212.60	24,125.82	52,947.92
MATERIALS & SUPPLIES	400-499	0.00	323,259.19	279,720.09	310,291.64	544,045.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	40,743.65	31,046.34	33,306.48	59,256.25
TOTAL AUXILIARY SERVICES		0.00	685,466.54	558,780.96	599,052.72	1,067,593.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0040
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	14,310.98	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,989.22	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,215.57	2,423.55	10,991.73	29,361.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	3,617.64	2,500.44	0.00
TOTAL OTHER EXPENDITURES		0.00	5,215.57	6,041.19	32,792.37	29,361.75
TOTAL EXPENDITURES	1000-9899	0.00	1,477,785.29	748,358.01	965,130.06	2,162,127.98
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	2,020.00	855.00	1,540.00	14,257.27
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	2,020.00	855.00	1,540.00	14,257.27
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,479,805.29	749,213.01	966,670.06	2,176,385.25

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0045 -----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	76,536.92
EMPLOYEE BENEFITS	200-299	25,598.90
PURCHASED SERVICES	300-399	26,196.86
MATERIALS & SUPPLIES	400-499	113,704.77
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	11,016.72
TOTAL INSTRUCTIONAL SERVICES		253,054.17
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	37,292.00
EMPLOYEE BENEFITS	200-299	12,645.41
PURCHASED SERVICES	300-399	5,149.20
MATERIALS & SUPPLIES	400-499	8,595.94
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	833.64
TOTAL INSTRUCTIONAL SUPPORT SERVICES		64,516.19
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	6,470.06
MATERIALS & SUPPLIES	400-499	3,471.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		9,941.06

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0045
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	10,303.25
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		10,303.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0045 -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	9,039.24
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		9,039.24
TOTAL EXPENDITURES	1000-9899	346,853.91
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	1,500.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	1,500.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	348,353.91

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

FUND TYPES				GOVERNMENTAL - SPECIAL REVENUE
DESCRIPTION - COST CENTER	ACCT #	0050	8600	(Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	864,960.05
EMPLOYEE BENEFITS	200-299	0.00	0.00	349,207.69
PURCHASED SERVICES	300-399	0.00	0.00	251,927.84
MATERIALS & SUPPLIES	400-499	0.00	4,355.44	629,774.48
CAPITAL OUTLAY	500-599	0.00	0.00	20,345.41
OTHER OBJECTS	600-997	0.00	0.00	56,017.87
TOTAL INSTRUCTIONAL SERVICES		0.00	4,355.44	2,172,233.34
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	151,838.36	304,086.27
EMPLOYEE BENEFITS	200-299	0.00	47,089.59	107,465.91
PURCHASED SERVICES	300-399	0.00	44,594.78	87,971.84
MATERIALS & SUPPLIES	400-499	0.00	8,282.40	72,226.80
CAPITAL OUTLAY	500-599	0.00	0.00	5,924.60
OTHER OBJECTS	600-997	0.00	0.00	4,938.07
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	251,805.13	582,613.49
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	68,120.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	129,802.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	197,922.15

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-2

FUND TYPES				GOVERNMENTAL - SPECIAL REVENUE
DESCRIPTION - COST CENTER	ACCT #	0050	8600	(Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	739,364.59
EMPLOYEE BENEFITS	200-299	0.00	0.00	409,204.27
PURCHASED SERVICES	300-399	0.00	0.00	150,958.41
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,457,316.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	164,352.72
TOTAL AUXILIARY SERVICES		0.00	0.00	2,921,196.72
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	79,057.35	79,057.35
EMPLOYEE BENEFITS	200-299	0.00	23,961.10	23,961.10
PURCHASED SERVICES	300-399	0.00	7,009.01	7,009.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	17,404.55	17,404.55
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	127,432.01	127,432.01
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Jasper City Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	0050	8600	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	34,310.00	48,620.98
EMPLOYEE BENEFITS	200-299	0.00	6,978.91	11,968.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	455.00	57,486.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	6,118.08
TOTAL OTHER EXPENDITURES		0.00	41,743.91	124,194.03
TOTAL EXPENDITURES	1000-9899	0.00	425,336.49	6,125,591.74
OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	20,172.27
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	20,172.27
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	425,336.49	6,145,764.01