

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2021**

163 - Jasper City Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|------------------------|-----------------------|---------------|-------------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$16,937,986.75 | \$0.00 | \$0.00 | \$828,267.99 | \$0.00 | \$17,766,254.74 |
| Federal Sources | \$580.00 | \$4,096,841.62 | \$0.00 | \$0.00 | \$0.00 | \$4,097,421.62 |
| Local Sources | \$9,647,451.55 | \$514,355.49 | \$0.00 | \$603,917.25 | \$556,691.44 | \$11,322,415.73 |
| Other Sources | \$53,867.71 | \$6,495.57 | \$0.00 | \$0.00 | \$0.00 | \$60,363.28 |
| Total Revenues: | \$26,639,886.01 | \$4,617,692.68 | \$0.00 | \$1,432,185.24 | \$556,691.44 | \$33,246,455.37 |
| Expenditures | | | | | | |
| Instructional Services | \$14,357,100.94 | \$2,159,973.35 | \$0.00 | \$30,073.14 | \$279,267.58 | \$16,826,415.01 |
| Instructional Support Services | \$4,136,299.14 | \$711,465.32 | \$0.00 | \$0.00 | \$14,805.86 | \$4,862,570.32 |
| Operation & Maintenance Services | \$2,892,772.09 | \$129,371.24 | \$0.00 | \$115,906.64 | \$13,579.39 | \$3,151,629.36 |
| Auxiliary Services | \$941,010.63 | \$1,716,491.97 | \$0.00 | \$0.00 | \$300.00 | \$2,657,802.60 |
| General Administrative Services | \$1,280,780.67 | \$99,620.15 | \$0.00 | \$0.00 | \$0.00 | \$1,380,400.82 |
| Capital Outlay | \$134,577.41 | \$0.00 | \$0.00 | \$1,721,618.69 | \$0.00 | \$1,856,196.10 |
| Debt Service | \$0.00 | \$0.00 | \$0.00 | \$1,094,521.01 | \$0.00 | \$1,094,521.01 |
| Other Expenditures | \$326,887.80 | \$264,240.53 | \$0.00 | \$0.00 | \$149,856.62 | \$740,984.95 |
| Total Expenditures: | \$24,069,428.68 | \$5,081,162.56 | \$0.00 | \$2,962,119.48 | \$457,809.45 | \$32,570,520.17 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$197,609.86 | \$787,666.37 | \$0.00 | \$0.00 | \$19,151.51 | \$1,004,427.74 |
| Other Fund Uses: | \$789,189.16 | \$18,458.65 | \$0.00 | \$0.00 | \$24,384.82 | \$832,032.63 |
| Total Other Fund Sources (Uses): | (\$591,579.30) | \$769,207.72 | \$0.00 | \$0.00 | (\$5,233.31) | \$172,395.11 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$1,978,878.03 | \$305,737.84 | \$0.00 | (\$1,529,934.24) | \$93,648.68 | \$848,330.31 |
| Beginning Fund Balance - October 1: | \$12,497,258.78 | \$1,063,843.66 | \$0.00 | \$8,503,801.85 | \$560,368.43 | \$22,625,272.72 |
| Ending Fund Balance - September 30: | \$14,476,136.81 | \$1,369,581.50 | \$0.00 | \$6,973,867.61 | \$654,017.11 | \$23,473,603.03 |

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