

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2017**

Exhibit F-I-A

**163 - Jasper City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,012,859.61	\$1,216,517.05	\$0.00	\$1,347,677.29	\$0.00	\$696,613.27	\$0.00
Investments	\$5,815,940.18	\$79,467.97	\$0.00	\$2,610,157.50	\$0.00	\$39,966.20	\$0.00
Receivables	\$842,362.54	\$152,334.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$17,849.22	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$45,935.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,439.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,039,245.66
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,115,657.22
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,888,310.26
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,691,450.60</b>	<b>\$1,494,754.86</b>	<b>\$0.00</b>	<b>\$3,957,834.79</b>	<b>\$0.00</b>	<b>\$736,579.47</b>	<b>\$92,043,213.14</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,300.00	\$49,437.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$350.00	\$11,852.53	\$0.00	\$6,141.16	\$0.00	\$5.53	\$0.00
Other Liabilities	\$500.00	\$61,914.52	\$0.00	\$0.00	\$0.00	\$338,552.57	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,888,310.26
<b>Total Liabilities:</b>	<b>\$3,150.00</b>	<b>\$123,204.48</b>	<b>\$0.00</b>	<b>\$6,141.16</b>	<b>\$0.00</b>	<b>\$338,558.10</b>	<b>\$6,888,310.26</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,154,902.88
Contributed Capital							
Reserved Fund Balance	\$96,691.94	\$59,505.57	\$0.00	\$5,857,316.42	\$0.00	\$38,537.52	\$0.00
Unreserved Fund balance	\$7,591,608.66	\$1,312,044.81	\$0.00	(\$1,905,622.79)	\$0.00	\$359,483.85	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,688,300.60</b>	<b>\$1,371,550.38</b>	<b>\$0.00</b>	<b>\$3,951,693.63</b>	<b>\$0.00</b>	<b>\$398,021.37</b>	<b>\$85,154,902.88</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,691,450.60</b>	<b>\$1,494,754.86</b>	<b>\$0.00</b>	<b>\$3,957,834.79</b>	<b>\$0.00</b>	<b>\$736,579.47</b>	<b>\$92,043,213.14</b>

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