

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2018**

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	\$312,113.17	\$850,293.52	\$0.00	\$795,634.22	\$0.00	\$742,201.81	\$0.00
Investments	\$8,335,341.17	\$79,749.47	\$0.00	\$2,616,669.90	\$0.00	\$37,894.49	\$0.00
Receivables	\$842,362.54	\$170,080.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$18,414.64	\$180,415.35	\$0.00	\$171,829.19	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$48,710.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,846.62	\$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	\$6,959,361.46
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,511,078.14</b>	<b>\$1,329,248.77</b>	<b>\$0.00</b>	<b>\$3,584,133.31</b>	<b>\$0.00</b>	<b>\$780,096.30</b>	<b>\$92,114,264.34</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$51,270.90	\$0.00	\$0.00	\$0.00	\$87.50	\$0.00
Interfund Payable	\$352,244.54	\$14,376.80	\$0.00	\$3,025.76	\$0.00	\$1,012.08	\$0.00
Other Liabilities	\$0.00	\$66,726.12	\$0.00	\$0.00	\$0.00	\$335,940.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,959,361.46
<b>Total Liabilities:</b>	<b>\$352,244.54</b>	<b>\$132,373.82</b>	<b>\$0.00</b>	<b>\$3,025.76</b>	<b>\$0.00</b>	<b>\$337,040.38</b>	<b>\$6,959,361.46</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	\$38,855.95	\$58,156.17	\$0.00	\$866,095.00	\$0.00	\$31,393.75	\$0.00
Unreserved Fund balance	\$9,119,977.65	\$1,138,718.78	\$0.00	\$2,715,012.55	\$0.00	\$411,662.17	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,158,833.60</b>	<b>\$1,196,874.95</b>	<b>\$0.00</b>	<b>\$3,581,107.55</b>	<b>\$0.00</b>	<b>\$443,055.92</b>	<b>\$85,154,902.88</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,511,078.14</b>	<b>\$1,329,248.77</b>	<b>\$0.00</b>	<b>\$3,584,133.31</b>	<b>\$0.00</b>	<b>\$780,096.30</b>	<b>\$92,114,264.34</b>

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