

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 06**

**Exhibit F-I-A**

**163 - Jasper City Schools**

|                                           | <b>GOVERNMENTAL</b>    |                       |                | <b>PROPRIETARY</b>    | <b>FIDUCIARY</b> | <b>ACCOUNT</b>      |
|-------------------------------------------|------------------------|-----------------------|----------------|-----------------------|------------------|---------------------|
|                                           | <b>General</b>         | <b>Special</b>        | <b>Debt</b>    | <b>Capital</b>        | <b>Enterp/</b>   | <b>GROUPS</b>       |
| <b>Description</b>                        |                        | <b>Revenue</b>        | <b>Service</b> | <b>Projects</b>       | <b>Internal</b>  | <b>F/A L/T Dept</b> |
| <b>Assets and Other Debits:</b>           |                        |                       |                |                       |                  |                     |
| <b>Assets:</b>                            |                        |                       |                |                       |                  |                     |
| Cash                                      | \$4,088,730.80         | \$940,002.49          | \$0.00         | \$4,357,707.57        | \$0.00           | \$669,824.20        |
| Investments                               | \$10,984,404.20        | \$28,027.19           | \$0.00         | \$1,391,322.26        | \$0.00           | \$0.00              |
| Receivables                               | \$853,155.42           | \$176,980.67          | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Interfund Receivables                     | \$70,942.08            | \$0.00                | \$0.00         | \$32,382.91           | \$0.00           | \$0.00              |
| Inventories                               | \$0.00                 | \$52,636.87           | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Other Assets                              | (\$3,351.10)           | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$37,631,844.13     |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$7,422,412.85      |
| <b>Other Debits:</b>                      |                        |                       |                |                       |                  |                     |
| Amounts Available                         |                        |                       |                |                       |                  |                     |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$13,626,209.15     |
| Other Debits                              |                        |                       |                |                       |                  |                     |
| <b>Total Assets and Other Debits:</b>     | <b>\$15,993,881.40</b> | <b>\$1,197,647.22</b> | <b>\$0.00</b>  | <b>\$5,781,412.74</b> | <b>\$0.00</b>    | <b>\$669,824.20</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                |                       |                  |                     |
| <b>Liabilities:</b>                       |                        |                       |                |                       |                  |                     |
| Claims Payable                            | \$0.00                 | \$100.00              | \$0.00         | \$0.00                | \$0.00           | \$100.00            |
| Interfund Payable                         | \$32,382.91            | \$78,367.88           | \$0.00         | \$0.00                | \$0.00           | \$1,844.37          |
| Other Liabilities                         | \$0.00                 | \$33,932.53           | \$0.00         | \$0.00                | \$0.00           | \$58,121.24         |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| <b>Total Liabilities:</b>                 | <b>\$32,382.91</b>     | <b>\$112,400.41</b>   | <b>\$0.00</b>  | <b>\$0.00</b>         | <b>\$0.00</b>    | <b>\$60,065.61</b>  |
| <b>Fund Equity:</b>                       |                        |                       |                |                       |                  |                     |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Contributed Capital                       |                        |                       |                |                       |                  |                     |
| Reserved Fund Balance                     | \$701,869.37           | \$641,194.08          | \$0.00         | \$943,063.25          | \$0.00           | \$49,776.73         |
| Unreserved Fund balance                   | \$15,086,223.19        | \$444,052.73          | \$0.00         | \$4,838,349.49        | \$0.00           | \$559,981.86        |
| <b>Total Fund Equity:</b>                 | <b>\$15,788,092.56</b> | <b>\$1,085,246.81</b> | <b>\$0.00</b>  | <b>\$5,781,412.74</b> | <b>\$0.00</b>    | <b>\$609,758.59</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$15,820,475.47</b> | <b>\$1,197,647.22</b> | <b>\$0.00</b>  | <b>\$5,781,412.74</b> | <b>\$0.00</b>    | <b>\$669,824.20</b> |

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