

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2023**

**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                                      | \$2,640,797.77         | \$285,605.01          | \$0.00         | \$4,462,388.19        | \$0.00           | \$784,688.27        |
| Investments                               | \$11,358,874.63        | \$28,083.30           | \$0.00         | \$497,116.17          | \$0.00           | \$0.00              |
| Receivables                               | \$1,016,412.37         | \$1,145,556.39        | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Interfund Receivables                     | \$115,663.51           | \$75,000.00           | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Inventories                               | \$0.00                 | \$111,807.51          | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| Other Assets                              |                        |                       |                |                       |                  |                     |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$39,224,139.49     |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$5,107,598.45      |
| <b>Other Debits:</b>                      |                        |                       |                |                       |                  |                     |
| Amounts Available                         |                        |                       |                |                       |                  |                     |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$12,692,922.88     |
| Other Debits                              |                        |                       |                |                       |                  |                     |
| <b>Total Assets and Other Debits:</b>     | <b>\$15,131,748.28</b> | <b>\$1,646,052.21</b> | <b>\$0.00</b>  | <b>\$4,959,504.36</b> | <b>\$0.00</b>    | <b>\$784,688.27</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                |                       |                  |                     |
| <b>Liabilities:</b>                       |                        |                       |                |                       |                  |                     |
| Claims Payable                            | \$0.00                 | \$118,076.46          | \$0.00         | \$0.00                | \$0.00           | \$5,596.00          |
| Interfund Payable                         | \$75,000.00            | \$115,409.72          | \$0.00         | \$0.00                | \$0.00           | \$253.79            |
| Other Liabilities                         | \$37,462.43            | \$68,415.59           | \$0.00         | \$0.00                | \$0.00           | \$31.39             |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00         | \$0.00                | \$0.00           | \$0.00              |
| <b>Total Liabilities:</b>                 | <b>\$112,462.43</b>    | <b>\$301,901.77</b>   | <b>\$0.00</b>  | <b>\$0.00</b>         | <b>\$0.00</b>    | <b>\$5,881.18</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                     | \$665,977.74           | \$209,211.44          | \$0.00         | \$349,658.00          | \$0.00           | \$28,707.97         |
| Unreserved Fund balance                   | \$14,353,308.11        | \$1,134,939.00        | \$0.00         | \$4,609,846.36        | \$0.00           | \$750,099.12        |
| <b>Total Fund Equity:</b>                 | <b>\$15,019,285.85</b> | <b>\$1,344,150.44</b> | <b>\$0.00</b>  | <b>\$4,959,504.36</b> | <b>\$0.00</b>    | <b>\$778,807.09</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$15,131,748.28</b> | <b>\$1,646,052.21</b> | <b>\$0.00</b>  | <b>\$4,959,504.36</b> | <b>\$0.00</b>    | <b>\$784,688.27</b> |

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