

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 02**

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	\$2,792,542.24	\$163,644.02	\$0.00	\$4,283,266.73	\$0.00	\$918,627.27	\$0.00
Investments	\$11,412,530.43	\$28,083.30	\$0.00	\$499,850.65	\$0.00	\$0.00	\$0.00
Receivables	\$992,560.05	\$1,112,732.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,967.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$111,807.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$677.09)	\$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	\$39,224,139.49
Construction In Progress	\$0.00	\$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	\$0.00	\$12,449,155.32
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$15,200,922.80</b>	<b>\$1,416,267.14</b>	<b>\$0.00</b>	<b>\$4,783,117.38</b>	<b>\$0.00</b>	<b>\$918,627.27</b>	<b>\$56,780,893.26</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$3,592.77	\$0.00	\$0.00	\$0.00	\$9,852.39	\$0.00
Interfund Payable	\$735.09	\$4,035.74	\$0.00	\$0.00	\$0.00	\$280.03	\$0.00
Other Liabilities	\$0.00	\$37,600.73	\$0.00	\$0.00	\$0.00	\$31.39	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,449,155.32
<b>Total Liabilities:</b>	<b>\$735.09</b>	<b>\$45,229.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,163.81</b>	<b>\$12,449,155.32</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,331,737.94
Contributed Capital							
Reserved Fund Balance	\$767,503.92	\$281,557.95	\$0.00	\$138,898.00	\$0.00	\$109,572.95	\$0.00
Unreserved Fund balance	\$14,432,683.79	\$1,089,479.95	\$0.00	\$4,644,219.38	\$0.00	\$798,890.51	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,200,187.71</b>	<b>\$1,371,037.90</b>	<b>\$0.00</b>	<b>\$4,783,117.38</b>	<b>\$0.00</b>	<b>\$908,463.46</b>	<b>\$44,331,737.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,200,922.80</b>	<b>\$1,416,267.14</b>	<b>\$0.00</b>	<b>\$4,783,117.38</b>	<b>\$0.00</b>	<b>\$918,627.27</b>	<b>\$56,780,893.26</b>

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