

Jasper City Board of Education
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
		SPECIAL	DEBT	CAPITAL	ENTERPRISE	TRUST &	ACCT GROUPS
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	INTERNAL	AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	4,339,263.15	1,480,942.51	0.00	3,149,218.95	0.00	911,061.71	0.00
INVESTMENTS	12,177,052.13	28,139.98	0.00	8,487.82	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	139,034.65	0.00	0.00	1,008,886.62	0.00	1,371.46	0.00
OTHER RECEIVABLES	1,102,157.31	530,479.92	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	124,701.75	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	3,828.14	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	67,418,356.42
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	11,269,279.95
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	17,761,335.38	2,164,264.16	0.00	4,166,593.39	0.00	912,433.17	78,687,636.37
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	0.00	139,685.01	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	1,010,258.08	123,872.79	0.00	13,356.00	0.00	1,805.86	0.00
OTHER PAYABLES	2,578.35	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	25,973.41	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	11,269,279.95
TOTAL LIABILITIES	1,012,836.43	289,531.21	0.00	13,356.00	0.00	1,805.86	11,269,279.95
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	67,418,356.42
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	89,551.45	190,434.44	0.00	300,970.55	0.00	14,458.59	0.00
UNRESERVED FUND BALANCE	16,658,947.50	1,684,298.51	0.00	3,852,266.84	0.00	896,168.72	0.00
TOTAL FUND EQUITY	16,748,498.95	1,874,732.95	0.00	4,153,237.39	0.00	910,627.31	67,418,356.42
TOTAL LIABILITIES & FUND EQUITY	17,761,335.38	2,164,264.16	0.00	4,166,593.39	0.00	912,433.17	78,687,636.37