

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 10**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$2,835,675.39 | \$1,599,962.78 | \$0.00 | \$7,659,309.36 | \$0.00 | \$382,392.02 | \$0.00 |
| Investments | \$3,801,647.32 | \$79,440.01 | \$0.00 | \$3,099,576.80 | \$0.00 | \$39,966.20 | \$0.00 |
| Receivables | \$840,940.20 | \$10,473.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$7,542.63 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$46,419.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | | | | | |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,572,619.89 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,561,000.88 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$7,485,805.54 | \$1,736,296.53 | \$0.00 | \$10,758,886.16 | \$0.00 | \$422,358.22 | \$33,133,620.77 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$17,844.71 | \$0.00 | \$0.00 | \$0.00 | \$525.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$27,904.00 | \$0.00 | \$5,861.72 | \$0.00 | \$5.91 | \$0.00 |
| Other Liabilities | \$134,808.16 | \$23,668.75 | \$0.00 | \$371,887.76 | \$0.00 | \$46,228.86 | \$371,887.76 |
| Long-Term Liabilities | (\$724.68) | \$0.00 | \$0.00 | \$7,128,112.24 | \$0.00 | \$0.00 | \$7,189,113.12 |
| Total Liabilities: | \$134,083.48 | \$69,417.46 | \$0.00 | \$7,505,861.72 | \$0.00 | \$46,759.77 | \$7,561,000.88 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,572,619.89 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$259,774.63 | \$118,146.69 | \$0.00 | \$762,543.87 | \$0.00 | \$36,563.39 | \$0.00 |
| Unreserved Fund balance | \$7,091,947.43 | \$1,548,732.38 | \$0.00 | \$2,490,480.57 | \$0.00 | \$339,035.06 | \$0.00 |
| Total Fund Equity: | \$7,351,722.06 | \$1,666,879.07 | \$0.00 | \$3,253,024.44 | \$0.00 | \$375,598.45 | \$25,572,619.89 |
| Total Liabilities and Fund Equity: | \$7,485,805.54 | \$1,736,296.53 | \$0.00 | \$10,758,886.16 | \$0.00 | \$422,358.22 | \$33,133,620.77 |

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