

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01

Exhibit F-I-A

163 - Jasper City Schools

163 - Jasper City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,912,915.65	\$1,841,581.22	\$0.00	\$4,168,304.39	\$0.00	\$940,707.45	\$0.00
Investments	\$12,205,895.13	\$28,139.98	\$0.00	\$8,511.25	\$0.00	\$0.00	\$0.00
Receivables	\$1,101,748.66	\$537,625.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$218,897.80	\$0.00	\$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	\$3,297.77	\$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	\$48,994,460.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,423,896.01
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,269,279.95
Other Debits							
Total Assets and Other Debits:	\$16,442,755.01	\$2,532,048.41	\$0.00	\$4,176,815.64	\$0.00	\$940,707.45	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$217,998.30	\$0.00	\$0.00	\$0.00	\$1,744.34	\$0.00
Other Liabilities	\$0.00	\$33,317.59	\$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:	\$0.00	\$251,315.89	\$0.00	\$0.00	\$0.00	\$1,744.34	\$11,269,279.95
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,418,356.42
Contributed Capital							
Reserved Fund Balance	\$735,758.74	\$296,551.24	\$0.00	\$300,970.55	\$0.00	\$81,772.48	\$0.00
Unreserved Fund balance	\$15,706,996.27	\$1,984,181.28	\$0.00	\$3,875,845.09	\$0.00	\$857,190.63	\$0.00
Total Fund Equity:	\$16,442,755.01	\$2,280,732.52	\$0.00	\$4,176,815.64	\$0.00	\$938,963.11	\$67,418,356.42
Total Liabilities and Fund Equity:	\$16,442,755.01	\$2,532,048.41	\$0.00	\$4,176,815.64	\$0.00	\$940,707.45	\$78,687,636.37

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