

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

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	\$3,921,579.96	\$1,579,710.77	\$0.00	\$4,227,573.84	\$0.00	\$929,784.78	\$0.00
Investments	\$12,233,884.75	\$28,139.98	\$0.00	\$8,533.98	\$0.00	\$0.00	\$0.00
Receivables	\$1,097,157.31	\$438,119.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$95,850.85	\$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	\$2,755.20	\$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:	\$17,351,228.07	\$2,170,671.76	\$0.00	\$4,236,107.82	\$0.00	\$929,784.78	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$114,769.48	\$0.00	\$0.00	\$0.00	\$569.36	\$0.00
Other Liabilities	\$0.00	\$38,883.03	\$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	\$153,652.51	\$0.00	\$0.00	\$0.00	\$569.36	\$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	\$799,866.58	\$217,831.61	\$0.00	\$304,366.15	\$0.00	\$61,619.40	\$0.00
Unreserved Fund balance	\$16,551,361.49	\$1,799,187.64	\$0.00	\$3,931,741.67	\$0.00	\$867,596.02	\$0.00
Total Fund Equity:	\$17,351,228.07	\$2,017,019.25	\$0.00	\$4,236,107.82	\$0.00	\$929,215.42	\$67,418,356.42
Total Liabilities and Fund Equity:	\$17,351,228.07	\$2,170,671.76	\$0.00	\$4,236,107.82	\$0.00	\$929,784.78	\$78,687,636.37

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