

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03

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	\$4,331,805.41	\$1,829,847.02	\$0.00	\$4,032,538.46	\$0.00	\$907,824.58	\$0.00
Investments	\$12,262,884.62	\$28,139.98	\$0.00	\$8,557.54	\$0.00	\$0.00	\$0.00
Receivables	\$1,038,923.04	\$435,772.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$91,813.88	\$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	\$2,212.77	\$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:	\$17,727,639.72	\$2,418,460.89	\$0.00	\$4,041,096.00	\$0.00	\$907,824.58	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$128,975.04	\$0.00	\$0.00	\$0.00	\$1,108.13	\$0.00
Other Liabilities	\$0.00	\$41,557.68	\$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	\$170,532.72	\$0.00	\$0.00	\$0.00	\$1,108.13	\$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	\$266,466.89	\$288,680.82	\$0.00	\$295,907.93	\$0.00	\$60,264.28	\$0.00
Unreserved Fund balance	\$17,461,172.83	\$1,959,247.35	\$0.00	\$3,745,188.07	\$0.00	\$846,452.17	\$0.00
Total Fund Equity:	\$17,727,639.72	\$2,247,928.17	\$0.00	\$4,041,096.00	\$0.00	\$906,716.45	\$67,418,356.42
Total Liabilities and Fund Equity:	\$17,727,639.72	\$2,418,460.89	\$0.00	\$4,041,096.00	\$0.00	\$907,824.58	\$78,687,636.37

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