

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04

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	\$5,403,865.78	\$1,825,651.73	\$0.00	\$3,700,714.29	\$0.00	\$898,849.85	\$0.00
Investments	\$12,291,964.53	\$28,139.98	\$0.00	\$509,026.36	\$0.00	\$0.00	\$0.00
Receivables	\$1,038,923.04	\$477,839.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$186,183.66	\$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	\$1,686.75	\$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:	\$18,922,623.76	\$2,456,332.76	\$0.00	\$4,209,740.65	\$0.00	\$898,849.85	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$244,632.48	\$0.00	\$0.00	\$0.00	\$1,493.02	\$0.00
Other Liabilities	\$0.00	\$47,078.25	\$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	\$291,710.73	\$0.00	\$0.00	\$0.00	\$1,493.02	\$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	\$218,843.88	\$279,487.32	\$0.00	\$211,124.55	\$0.00	\$57,442.47	\$0.00
Unreserved Fund balance	\$18,703,779.88	\$1,885,134.71	\$0.00	\$3,998,616.10	\$0.00	\$839,914.36	\$0.00
Total Fund Equity:	\$18,922,623.76	\$2,164,622.03	\$0.00	\$4,209,740.65	\$0.00	\$897,356.83	\$67,418,356.42
Total Liabilities and Fund Equity:	\$18,922,623.76	\$2,456,332.76	\$0.00	\$4,209,740.65	\$0.00	\$898,849.85	\$78,687,636.37

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