

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

Exhibit F-I-A

163 - Jasper City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,683,708.11	\$1,564,650.66	\$0.00	\$2,501,218.35	\$0.00	\$955,819.02	\$0.00
Investments	\$12,536,023.39	\$28,139.98	\$0.00	\$11,552.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,038,923.04	\$253,933.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$99,743.10	\$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	(\$463.89)	\$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:	\$20,357,933.75	\$1,971,425.92	\$0.00	\$2,512,770.35	\$0.00	\$955,819.02	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$234,348.91	\$0.00	\$0.00	\$0.00	\$510.77	\$0.00
Other Liabilities	\$0.00	\$63,416.55	\$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	\$297,765.46	\$0.00	\$0.00	\$0.00	\$510.77	\$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	\$545,712.89	\$283,190.12	\$0.00	\$482,416.55	\$0.00	\$104,762.58	\$0.00
Unreserved Fund balance	\$19,812,220.86	\$1,390,470.34	\$0.00	\$2,030,353.80	\$0.00	\$850,545.67	\$0.00
Total Fund Equity:	\$20,357,933.75	\$1,673,660.46	\$0.00	\$2,512,770.35	\$0.00	\$955,308.25	\$67,418,356.42
Total Liabilities and Fund Equity:	\$20,357,933.75	\$1,971,425.92	\$0.00	\$2,512,770.35	\$0.00	\$955,819.02	\$78,687,636.37

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