

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09

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	\$6,718,338.63	\$1,500,562.60	\$0.00	\$4,944,207.75	\$0.00	\$925,361.78	\$0.00
Investments	\$12,564,545.65	\$28,139.98	\$0.00	\$11,582.85	\$0.00	\$0.00	\$0.00
Receivables	\$1,038,923.04	\$31,396.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$194,478.15	\$0.00	\$0.00	\$8,799.34	\$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:	\$20,515,821.58	\$1,684,801.29	\$0.00	\$4,964,589.94	\$0.00	\$925,361.78	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$8,799.34	\$346,799.28	\$0.00	\$0.00	\$0.00	\$407.16	\$0.00
Other Liabilities	\$0.00	\$63,499.55	\$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:	\$8,799.34	\$410,298.83	\$0.00	\$0.00	\$0.00	\$407.16	\$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	\$511,139.00	\$254,222.81	\$0.00	\$528,818.00	\$0.00	\$95,112.85	\$0.00
Unreserved Fund balance	\$19,995,883.24	\$1,020,279.65	\$0.00	\$4,435,771.94	\$0.00	\$829,841.77	\$0.00
Total Fund Equity:	\$20,507,022.24	\$1,274,502.46	\$0.00	\$4,964,589.94	\$0.00	\$924,954.62	\$67,418,356.42
Total Liabilities and Fund Equity:	\$20,515,821.58	\$1,684,801.29	\$0.00	\$4,964,589.94	\$0.00	\$925,361.78	\$78,687,636.37

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