

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 10**

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	\$7,387,747.71	\$1,401,194.29	\$0.00	\$4,632,709.01	\$0.00	\$929,886.51	\$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	\$1,111.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$290,900.23	\$0.00	\$0.00	\$100,507.68	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$124,701.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,704.37	\$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:	\$21,286,821.00	\$1,555,147.05	\$0.00	\$4,744,799.54	\$0.00	\$929,886.51	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$100,507.68	\$477,422.81	\$0.00	\$0.00	\$0.00	\$1,116.23	\$0.00
Other Liabilities	\$0.00	\$65,074.40	\$0.00	\$0.00	\$0.00	(\$100.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,269,279.95
Total Liabilities:	\$100,507.68	\$542,497.21	\$0.00	\$0.00	\$0.00	\$1,016.23	\$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	\$715,064.96	\$303,917.85	\$0.00	\$556,084.00	\$0.00	\$101,585.85	\$0.00
Unreserved Fund balance	\$20,471,248.36	\$708,731.99	\$0.00	\$4,188,715.54	\$0.00	\$827,284.43	\$0.00
Total Fund Equity:	\$21,186,313.32	\$1,012,649.84	\$0.00	\$4,744,799.54	\$0.00	\$928,870.28	\$67,418,356.42
Total Liabilities and Fund Equity:	\$21,286,821.00	\$1,555,147.05	\$0.00	\$4,744,799.54	\$0.00	\$929,886.51	\$78,687,636.37

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