

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

Exhibit F-I-A

163 - Jasper City Schools

	GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$5,933,715.83	\$1,892,367.53	\$0.00	\$3,768,848.86	\$0.00	\$901,578.70	\$0.00
Investments	\$12,318,302.77	\$28,139.98	\$0.00	\$11,457.88	\$0.00	\$0.00	\$0.00
Receivables	\$1,038,923.04	\$501,078.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$284,077.90	\$0.00	\$0.00	\$21,434.34	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$124,701.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$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:	\$19,576,706.29	\$2,546,287.88	\$0.00	\$3,801,741.08	\$0.00	\$901,578.70	\$78,687,636.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$21,434.34	\$359,961.02	\$0.00	\$0.00	\$0.00	\$1,813.60	\$0.00
Other Liabilities	\$0.00	\$53,126.71	\$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:	\$21,434.34	\$413,087.73	\$0.00	\$0.00	\$0.00	\$1,813.60	\$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	\$211,695.03	\$270,129.18	\$0.00	\$446,922.21	\$0.00	\$56,923.26	\$0.00
Unreserved Fund balance	\$19,343,576.92	\$1,863,070.97	\$0.00	\$3,354,818.87	\$0.00	\$842,841.84	\$0.00
Total Fund Equity:	\$19,555,271.95	\$2,133,200.15	\$0.00	\$3,801,741.08	\$0.00	\$899,765.10	\$67,418,356.42
Total Liabilities and Fund Equity:	\$19,576,706.29	\$2,546,287.88	\$0.00	\$3,801,741.08	\$0.00	\$901,578.70	\$78,687,636.37

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