

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 10**

**Exhibit F-I-A**

**144 - Gadsden City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,698,861.66	\$8,746,604.92	\$0.00	\$3,163,417.45	\$0.00	\$306,165.77	\$0.00
Investments							
Receivables	\$0.00	\$10,286.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$223,204.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,580,389.46
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,146.00
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,752,101.17
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,698,861.66</b>	<b>\$8,985,888.18</b>	<b>\$0.00</b>	<b>\$3,163,417.45</b>	<b>\$0.00</b>	<b>\$306,165.77</b>	<b>\$132,441,636.63</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$410.65	\$2,614.12	\$0.00	\$236.86	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$25,320.73	\$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	\$19,752,101.17
<b>Total Liabilities:</b>	<b>\$410.65</b>	<b>\$33,727.11</b>	<b>\$0.00</b>	<b>\$236.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,752,101.17</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,689,535.46
Contributed Capital							
Reserved Fund Balance	\$719,512.32	\$1,058,380.97	\$0.00	\$164,234.69	\$0.00	\$21,420.43	\$0.00
Unreserved Fund balance	\$8,978,938.69	\$7,893,780.10	\$0.00	\$2,998,945.90	\$0.00	\$284,745.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,698,451.01</b>	<b>\$8,952,161.07</b>	<b>\$0.00</b>	<b>\$3,163,180.59</b>	<b>\$0.00</b>	<b>\$306,165.77</b>	<b>\$112,689,535.46</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,698,861.66</b>	<b>\$8,985,888.18</b>	<b>\$0.00</b>	<b>\$3,163,417.45</b>	<b>\$0.00</b>	<b>\$306,165.77</b>	<b>\$132,441,636.63</b>

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