

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025

Exhibit F-I-A

144 - Gadsden City Schools

144 - Gadsden 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	\$5,890,991.18	\$7,968,238.14	\$0.00	\$3,660,307.71	\$0.00	\$309,970.97	\$0.00
Investments							
Receivables	\$330,885.98	\$888,768.65	\$0.00	\$343,130.44	\$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	\$235,940.22	\$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	\$115,435,465.23
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,948,754.67
Other Debits							
Total Assets and Other Debits:	\$6,221,877.16	\$9,098,739.27	\$0.00	\$4,003,438.15	\$0.00	\$309,970.97	\$132,384,219.90
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$92,830.43	\$171,417.46	\$0.00	\$103.86	\$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	\$24,268.33	\$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	\$16,948,754.67
Total Liabilities:	\$92,830.43	\$201,478.05	\$0.00	\$103.86	\$0.00	\$0.00	\$16,948,754.67
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,435,465.23
Contributed Capital							
Reserved Fund Balance	\$0.00	\$235,940.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,129,046.73	\$8,661,321.00	\$0.00	\$4,003,334.29	\$0.00	\$309,970.97	\$0.00
Total Fund Equity:	\$6,129,046.73	\$8,897,261.22	\$0.00	\$4,003,334.29	\$0.00	\$309,970.97	\$115,435,465.23
Total Liabilities and Fund Equity:	\$6,221,877.16	\$9,098,739.27	\$0.00	\$4,003,438.15	\$0.00	\$309,970.97	\$132,384,219.90

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