

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

Exhibit F-I-A

144 - Gadsden City Schools

	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	GROUPS
Description		Revenue	Service	Projects	Internal	F/A L/T Dept
Assets and Other Debits:						
Assets:						
Cash	\$4,625,744.29	\$7,538,511.08	\$0.00	\$3,681,034.17	\$0.00	\$308,465.09
Investments						
Receivables	\$138,621.62	\$57,318.92	\$0.00	\$171,565.22	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$235,940.22	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets						
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction In Progress						\$115,446,533.81
Other Debits:						
Amounts Available						
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,948,754.67
Other Debits						
Total Assets and Other Debits:	\$4,764,365.91	\$7,837,562.48	\$0.00	\$3,852,599.39	\$0.00	\$308,465.09
Liabilities and Fund Equity:						
Liabilities:						
Claims Payable	\$2,832.83	\$1,045.28	\$0.00	(\$9,738.14)	\$0.00	\$0.00
Interfund Payable	\$0.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$24,268.33	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,948,754.67
Total Liabilities:	\$2,832.83	\$31,105.87	\$0.00	(\$9,738.14)	\$0.00	\$16,948,754.67
Fund Equity:						
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,446,533.81
Contributed Capital						
Reserved Fund Balance	\$83,007.11	\$549,789.07	\$0.00	\$45,979.00	\$0.00	\$16,289.47
Unreserved Fund balance	\$4,678,525.97	\$7,256,667.54	\$0.00	\$3,816,358.53	\$0.00	\$292,175.62
Total Fund Equity:	\$4,761,533.08	\$7,806,456.61	\$0.00	\$3,862,337.53	\$0.00	\$308,465.09
Total Liabilities and Fund Equity:	\$4,764,365.91	\$7,837,562.48	\$0.00	\$3,852,599.39	\$0.00	\$132,395,288.48

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