

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02

Exhibit F-I-A

144 - Gadsden 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	\$1,775,613.96	\$6,806,032.87	\$0.00	\$3,696,622.47	\$0.00	\$324,305.37	\$0.00
Investments							
Receivables	\$103,151.14	\$3,358.65	\$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	\$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	\$115,446,533.81
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:	\$1,878,765.10	\$7,051,124.00	\$0.00	\$3,696,622.47	\$0.00	\$324,305.37	\$132,395,288.48
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,832.83	\$2,455.54	\$0.00	\$511.86	\$0.00	\$0.00	\$0.00
Interfund Payable	\$15,604.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$27,426.98	\$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:	\$18,436.83	\$35,674.78	\$0.00	\$511.86	\$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	\$115,446,533.81
Contributed Capital							
Reserved Fund Balance	\$42,517.33	\$537,121.75	\$0.00	\$48,962.55	\$0.00	\$21,754.04	\$0.00
Unreserved Fund balance	\$1,817,810.94	\$6,478,327.47	\$0.00	\$3,647,148.06	\$0.00	\$302,551.33	\$0.00
Total Fund Equity:	\$1,860,328.27	\$7,015,449.22	\$0.00	\$3,696,110.61	\$0.00	\$324,305.37	\$115,446,533.81
Total Liabilities and Fund Equity:	\$1,878,765.10	\$7,051,124.00	\$0.00	\$3,696,622.47	\$0.00	\$324,305.37	\$132,395,288.48

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