

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03**

| 144 - Gadsden City Schools | | GOVERNMENTAL | | Capital Projects | PROPRIETARY Enterp/ Internal | FIDUCIARY | ACCOUNT GROUPS | | | | |
|---|-----------------------|----------------------------|-------------------------|-------------------------|---|---------------------|---------------------------|--|--|--|--|
| Description | General | Special Revenue | Debt Service | | | | | | | | |
| Assets and Other Debits: | | | | | | | | | | | |
| Assets: | | | | | | | | | | | |
| Cash | \$5,293,901.12 | \$6,902,130.25 | \$0.00 | \$3,625,196.85 | \$0.00 | \$323,710.21 | \$0.00 | | | | |
| Investments | | | | | | | | | | | |
| Receivables | \$196,461.20 | \$3,358.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | |
| Interfund Receivables | \$15,604.00 | \$3,000.00 | \$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: | \$5,505,966.32 | \$7,144,429.12 | \$0.00 | \$3,625,196.85 | \$0.00 | \$323,710.21 | \$132,395,288.48 | | | | |
| Liabilities and Fund Equity: | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Claims Payable | (\$1,204.17) | \$719.28 | \$0.00 | \$499.86 | \$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: | (\$1,204.17) | \$30,779.87 | \$0.00 | \$499.86 | \$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 | \$52,354.51 | \$566,758.72 | \$0.00 | \$37,329.58 | \$0.00 | \$11,701.92 | \$0.00 | | | | |
| Unreserved Fund balance | \$5,454,815.98 | \$6,546,890.53 | \$0.00 | \$3,587,367.41 | \$0.00 | \$312,008.29 | \$0.00 | | | | |
| Total Fund Equity: | \$5,507,170.49 | \$7,113,649.25 | \$0.00 | \$3,624,696.99 | \$0.00 | \$323,710.21 | \$115,446,533.81 | | | | |
| Total Liabilities and Fund Equity: | \$5,505,966.32 | \$7,144,429.12 | \$0.00 | \$3,625,196.85 | \$0.00 | \$323,710.21 | \$132,395,288.48 | | | | |

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