

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

Exhibit F-I-A

144 - Gadsden City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$8,799,693.87	\$5,304,508.30	\$0.00	\$3,751,826.05	\$0.00	\$294,308.70	\$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:	\$9,011,759.07	\$5,546,807.17	\$0.00	\$3,751,826.05	\$0.00	\$294,308.70	\$132,395,288.48
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,832.83	\$959.28	\$0.00	\$511.86	\$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:	\$2,832.83	\$31,019.87	\$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	\$65,892.31	\$699,377.36	\$0.00	\$51,371.91	\$0.00	\$10,356.25	\$0.00
Unreserved Fund balance	\$8,943,033.93	\$4,816,409.94	\$0.00	\$3,699,942.28	\$0.00	\$283,952.45	\$0.00
Total Fund Equity:	\$9,008,926.24	\$5,515,787.30	\$0.00	\$3,751,314.19	\$0.00	\$294,308.70	\$115,446,533.81
Total Liabilities and Fund Equity:	\$9,011,759.07	\$5,546,807.17	\$0.00	\$3,751,826.05	\$0.00	\$294,308.70	\$132,395,288.48

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