

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 05**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,420,985.13	\$4,992,411.38	\$0.00	\$3,887,749.08	\$0.00	\$307,951.50	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,948,754.67
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,633,050.33</b>	<b>\$5,234,710.25</b>	<b>\$0.00</b>	<b>\$3,887,749.08</b>	<b>\$0.00</b>	<b>\$307,951.50</b>	<b>\$132,395,288.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,832.83	\$1,074.28	\$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
<b>Total Liabilities:</b>	<b>\$2,832.83</b>	<b>\$31,134.87</b>	<b>\$0.00</b>	<b>\$511.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,948,754.67</b>
<b>Fund Equity:</b>							
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	\$83,399.56	\$681,297.77	\$0.00	\$53,400.16	\$0.00	\$10,243.29	\$0.00
Unreserved Fund balance	\$9,546,817.94	\$4,522,277.61	\$0.00	\$3,833,837.06	\$0.00	\$297,708.21	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,630,217.50</b>	<b>\$5,203,575.38</b>	<b>\$0.00</b>	<b>\$3,887,237.22</b>	<b>\$0.00</b>	<b>\$307,951.50</b>	<b>\$115,446,533.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,633,050.33</b>	<b>\$5,234,710.25</b>	<b>\$0.00</b>	<b>\$3,887,749.08</b>	<b>\$0.00</b>	<b>\$307,951.50</b>	<b>\$132,395,288.48</b>

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