

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 07**

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	\$12,598,489.91	\$4,854,582.44	\$0.00	\$4,117,443.02	\$0.00	\$295,899.38	\$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	\$116,417,384.82
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>\$12,810,555.11</b>	<b>\$5,096,881.31</b>	<b>\$0.00</b>	<b>\$4,117,443.02</b>	<b>\$0.00</b>	<b>\$295,899.38</b>	<b>\$133,366,139.49</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,832.83	(\$639.70)	\$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>\$29,420.89</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	\$116,417,384.82
Contributed Capital							
Reserved Fund Balance	\$118,848.85	\$851,387.96	\$0.00	\$63,970.79	\$0.00	\$41,973.69	\$0.00
Unreserved Fund balance	\$12,688,873.43	\$4,216,072.46	\$0.00	\$4,052,960.37	\$0.00	\$253,925.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$12,807,722.28</b>	<b>\$5,067,460.42</b>	<b>\$0.00</b>	<b>\$4,116,931.16</b>	<b>\$0.00</b>	<b>\$295,899.38</b>	<b>\$116,417,384.82</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$12,810,555.11</b>	<b>\$5,096,881.31</b>	<b>\$0.00</b>	<b>\$4,117,443.02</b>	<b>\$0.00</b>	<b>\$295,899.38</b>	<b>\$133,366,139.49</b>

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