STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

Exhibit F-I-A

144 - Gadsden City Schools

Description	General	GOVERNMENTAL Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$12,292,925.23	$3,781,605.96	$0.00	$4,286,576.19	$0.00	$295,776.95	$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							
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:	**$12,504,990.43**	**$4,023,904.83**	**$0.00**	**$4,286,576.19**	**$0.00**	**$295,776.95**	**$133,366,139.49**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,712.68	$2,195.37	$0.00	$511.86	$0.00	$228.29	$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:	**$2,712.68**	**$32,255.96**	**$0.00**	**$511.86**	**$0.00**	**$228.29**	**$16,948,754.67**
Fund Equity:							
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	$664,504.80	$847,654.17	$0.00	$140,328.87	$0.00	$47,047.05	$0.00
Unreserved Fund balance	$11,837,772.95	$3,143,994.70	$0.00	$4,145,735.46	$0.00	$248,501.61	$0.00
Total Fund Equity:	**$12,502,277.75**	**$3,991,648.87**	**$0.00**	**$4,286,064.33**	**$0.00**	**$295,548.66**	**$116,417,384.82**
Total Liabilities and Fund Equity:	**$12,504,990.43**	**$4,023,904.83**	**$0.00**	**$4,286,576.19**	**$0.00**	**$295,776.95**	**$133,366,139.49**

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