# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Balance Sheet -- All Fund Types and Account Groups
## For Fiscal Year 2026, Fiscal Period 10

**Exhibit F-I-A**

| *144 - Gadsden City Schools* | | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS |
|---|---|---|---|---|---|---|---|
| Description | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | F/A L/T Dept |
| **Assets and Other Debits:** | | | | | | | |
| **Assets:** | | | | | | | |
| Cash | $11,428,347.96 | $7,363,947.14 | $0.00 | $4,833,648.59 | $0.00 | $246,159.51 | $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:** | **$11,640,413.16** | **$7,606,246.01** | **$0.00** | **$4,833,648.59** | **$0.00** | **$246,159.51** | **$133,366,139.49** |
| **Liabilities and Fund Equity:** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Claims Payable | $2,887.62 | $2,393.67 | $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:** | **$2,887.62** | **$32,454.26** | **$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 | $328,037.73 | $937,955.68 | $0.00 | $137,604.41 | $0.00 | $3,015.95 | $0.00 |
| Unreserved Fund balance | $11,309,487.81 | $6,635,836.07 | $0.00 | $4,695,532.32 | $0.00 | $242,915.27 | $0.00 |
| **Total Fund Equity:** | **$11,637,525.54** | **$7,573,791.75** | **$0.00** | **$4,833,136.73** | **$0.00** | **$245,931.22** | **$116,417,384.82** |
| **Total Liabilities and Fund Equity:** | **$11,640,413.16** | **$7,606,246.01** | **$0.00** | **$4,833,648.59** | **$0.00** | **$246,159.51** | **$133,366,139.49** |

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