STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2026

Exhibit F-I-A

144 - Gadsden City Schools

Description	GOVERNMENTAL General	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	$9,389,746.18	$6,631,716.28	$0.00	$4,631,010.53	$0.00	$260,224.35	$0.00
Investments							
Receivables	$350,870.14	$1,170,921.70	$0.00	$364,522.18	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$259,868.17	$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	$119,402,068.36
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,583,095.00
Other Debits							
Total Assets and Other Debits:	**$9,740,616.32**	**$8,062,506.15**	**$0.00**	**$4,995,532.71**	**$0.00**	**$260,224.35**	**$133,985,163.36**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$118,803.24	$166,472.68	$0.00	$1,806.53	$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	$14,583,095.00
Total Liabilities:	**$118,803.24**	**$196,533.27**	**$0.00**	**$1,806.53**	**$0.00**	**$228.29**	**$14,583,095.00**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$119,402,068.36
Contributed Capital							
Reserved Fund Balance	$0.00	$266,923.57	$0.00	$0.00	$0.00	$413.75	$0.00
Unreserved Fund balance	$9,621,813.08	$7,599,049.31	$0.00	$4,993,726.18	$0.00	$259,582.31	$0.00
Total Fund Equity:	**$9,621,813.08**	**$7,865,972.88**	**$0.00**	**$4,993,726.18**	**$0.00**	**$259,996.06**	**$119,402,068.36**
Total Liabilities and Fund Equity:	**$9,740,616.32**	**$8,062,506.15**	**$0.00**	**$4,995,532.71**	**$0.00**	**$260,224.35**	**$133,985,163.36**

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