

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 02**

**Exhibit F-I-A**

**144 - Gadsden City Schools**

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	\$6,271,026.25	\$759,548.39	\$0.00	\$2,475,952.94	\$0.00	\$296,718.93	\$0.00
Investments							
Receivables	\$74,428.06	(\$61,224.66)	\$0.00	\$3,712.63	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$5,792.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$228,068.50	\$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	\$106,443,600.66
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,807,694.23
Other Debits							
Total Assets and Other Debits:	\$6,345,454.31	\$932,184.49	\$0.00	\$2,479,665.57	\$0.00	\$296,718.93	\$127,251,294.89
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,453.79	\$10,200.00	\$0.00	\$0.00	\$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	\$30,512.52	\$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	\$20,807,694.23
Total Liabilities:	\$2,453.79	\$46,504.78	\$0.00	\$0.00	\$0.00	\$0.00	\$20,807,694.23
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,443,600.66
Contributed Capital							
Reserved Fund Balance	\$57,550.54	\$486,181.58	\$0.00	\$68,960.37	\$0.00	\$5,934.47	\$0.00
Unreserved Fund balance	\$6,285,449.98	\$399,498.13	\$0.00	\$2,410,705.20	\$0.00	\$290,784.46	\$0.00
Total Fund Equity:	\$6,343,000.52	\$885,679.71	\$0.00	\$2,479,665.57	\$0.00	\$296,718.93	\$106,443,600.66
Total Liabilities and Fund Equity:	\$6,345,454.31	\$932,184.49	\$0.00	\$2,479,665.57	\$0.00	\$296,718.93	\$127,251,294.89

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