

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, 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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$10,827,842.31 | \$2,548,950.60 | \$0.00 | \$2,546,877.73 | \$0.00 | \$315,289.26 | \$0.00 |
| Investments | | | | | | | |
| Receivables | \$496.26 | (\$112,140.05) | \$0.00 | \$0.00 | \$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: | \$10,828,338.57 | \$2,670,671.31 | \$0.00 | \$2,546,877.73 | \$0.00 | \$315,289.26 | \$127,251,294.89 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | (\$603.70) | (\$44,701.22) | \$0.00 | \$487.61 | \$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 | (\$6,032.45) | \$41,055.76 | \$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: | (\$6,636.15) | \$2,146.80 | \$0.00 | \$487.61 | \$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 | \$498,424.40 | \$1,272,426.11 | \$0.00 | \$107,270.64 | \$0.00 | \$26,419.01 | \$0.00 |
| Unreserved Fund balance | \$10,336,550.32 | \$1,396,098.40 | \$0.00 | \$2,439,119.48 | \$0.00 | \$288,870.25 | \$0.00 |
| Total Fund Equity: | \$10,834,974.72 | \$2,668,524.51 | \$0.00 | \$2,546,390.12 | \$0.00 | \$315,289.26 | \$106,443,600.66 |
| Total Liabilities and Fund Equity: | \$10,828,338.57 | \$2,670,671.31 | \$0.00 | \$2,546,877.73 | \$0.00 | \$315,289.26 | \$127,251,294.89 |

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