

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 03**

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 | \$4,646,552.61 | \$714,063.01 | \$0.00 | \$1,789,356.73 | \$0.00 | \$398,039.20 | \$0.00 |
| Investments | | | | | | | |
| Receivables | \$0.00 | (\$1,152.18) | \$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 | \$207,394.35 | \$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 | \$102,110,899.87 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,739,057.70 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,486,630.33 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$4,646,552.61 | \$926,097.44 | \$0.00 | \$1,789,356.73 | \$0.00 | \$398,039.20 | \$126,336,587.90 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$412.44 | \$19.23 | \$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 | \$33,225.19 | \$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 | \$22,486,630.33 |
| Total Liabilities: | \$412.44 | \$39,036.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,486,630.33 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$103,849,957.57 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$862,083.34 | \$964,598.39 | \$0.00 | \$69,816.96 | \$0.00 | \$9,899.06 | \$0.00 |
| Unreserved Fund balance | \$3,784,056.83 | (\$77,537.63) | \$0.00 | \$1,719,539.77 | \$0.00 | \$388,140.14 | \$0.00 |
| Total Fund Equity: | \$4,646,140.17 | \$887,060.76 | \$0.00 | \$1,789,356.73 | \$0.00 | \$398,039.20 | \$103,849,957.57 |
| Total Liabilities and Fund Equity: | \$4,646,552.61 | \$926,097.44 | \$0.00 | \$1,789,356.73 | \$0.00 | \$398,039.20 | \$126,336,587.90 |

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