

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 02**

**Exhibit F-I-A**

**063 - Tuscaloosa County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$26,026,632.62	\$3,709,238.27	\$424,207.62	\$8,360,747.57	\$0.00	\$3,256,317.02	\$0.00
Investments	\$17,004,324.78	\$312,604.49	\$0.00	\$0.00	\$0.00	\$28,318.85	\$0.00
Receivables	\$5,293,995.42	\$3,381,932.45	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Receivables	\$108,445.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$504,987.57	\$935,944.82	\$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	\$428,173,126.47
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,648,689.49
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,396,123.01
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$48,938,385.86</b>	<b>\$8,339,720.03</b>	<b>\$424,207.62</b>	<b>\$8,360,747.57</b>	<b>\$0.00</b>	<b>\$3,284,735.87</b>	<b>\$541,217,938.97</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,108,764.31	\$677,232.41	\$1,612.50	\$320,725.44	\$0.00	\$2,588.39	\$0.00
Interfund Payable	\$0.00	\$108,445.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	(\$393,684.91)	\$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	\$103,396,123.01
<b>Total Liabilities:</b>	<b>\$1,108,764.31</b>	<b>\$391,992.97</b>	<b>\$1,612.50</b>	<b>\$320,725.44</b>	<b>\$0.00</b>	<b>\$2,588.39</b>	<b>\$103,396,123.01</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$437,821,815.96
Contributed Capital							
Reserved Fund Balance	\$5,887,274.61	\$9,127,466.54	\$238,760.00	\$88,615.57	\$0.00	\$344,805.83	\$0.00
Unreserved Fund balance	\$41,942,346.94	(\$1,179,739.48)	\$183,835.12	\$7,951,406.56	\$0.00	\$2,937,341.65	\$0.00
<b>Total Fund Equity:</b>	<b>\$47,829,621.55</b>	<b>\$7,947,727.06</b>	<b>\$422,595.12</b>	<b>\$8,040,022.13</b>	<b>\$0.00</b>	<b>\$3,282,147.48</b>	<b>\$437,821,815.96</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$48,938,385.86</b>	<b>\$8,339,720.03</b>	<b>\$424,207.62</b>	<b>\$8,360,747.57</b>	<b>\$0.00</b>	<b>\$3,284,735.87</b>	<b>\$541,217,938.97</b>

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