

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 04**

Exhibit F-I-A

**201 - Tusculumbia City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,264,585.95	\$219,358.46	\$3,433,083.50	(\$79,446.00)	\$0.00	\$195,370.46	\$0.00
Investments	\$100,000.00	\$718.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$15,195.04	\$88,198.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$68,529.06	\$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	\$28,175,255.60
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935,789.09
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,810,710.18
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,379,780.99</b>	<b>\$376,804.16</b>	<b>\$3,433,083.50</b>	<b>(\$79,446.00)</b>	<b>\$0.00</b>	<b>\$195,370.46</b>	<b>\$36,921,754.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$54,102.45	\$0.00	\$0.00	\$0.00	(\$100.00)	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$18,037.33	\$0.00	\$16,318.18	\$0.00	\$511.63	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,810,710.18
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$72,139.78</b>	<b>\$0.00</b>	<b>\$16,318.18</b>	<b>\$0.00</b>	<b>\$411.63</b>	<b>\$7,810,710.18</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,111,044.69
Contributed Capital							
Reserved Fund Balance	\$96,873.95	\$1,026,648.56	\$0.00	\$8,953.76	\$0.00	\$8,682.10	\$0.00
Unreserved Fund balance	\$2,282,907.04	(\$721,984.18)	\$3,433,083.50	(\$104,717.94)	\$0.00	\$186,276.73	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,379,780.99</b>	<b>\$304,664.38</b>	<b>\$3,433,083.50</b>	<b>(\$95,764.18)</b>	<b>\$0.00</b>	<b>\$194,958.83</b>	<b>\$29,111,044.69</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,379,780.99</b>	<b>\$376,804.16</b>	<b>\$3,433,083.50</b>	<b>(\$79,446.00)</b>	<b>\$0.00</b>	<b>\$195,370.46</b>	<b>\$36,921,754.87</b>

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