

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 06**

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	\$3,590,142.37	\$623,252.64	\$1,826,659.99	\$391,350.91	\$0.00	\$191,405.23	\$0.00
Investments	\$100,000.00	\$718.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$15,195.04	\$84,298.22	\$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>\$3,705,337.41</b>	<b>\$776,797.99</b>	<b>\$1,826,659.99</b>	<b>\$391,350.91</b>	<b>\$0.00</b>	<b>\$191,405.23</b>	<b>\$36,921,754.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$12,918.35)	\$3,000.28	\$0.00	\$0.00	\$0.00	(\$100.00)	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$18,037.33	\$0.00	\$0.00	\$0.00	\$611.54	\$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>(\$12,918.35)</b>	<b>\$21,037.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$511.54</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	\$217,445.19	\$1,314,069.92	\$0.00	\$5,230.00	\$0.00	\$3,139.11	\$0.00
Unreserved Fund balance	\$3,500,810.57	(\$558,309.54)	\$1,826,659.99	\$386,120.91	\$0.00	\$187,754.58	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,718,255.76</b>	<b>\$755,760.38</b>	<b>\$1,826,659.99</b>	<b>\$391,350.91</b>	<b>\$0.00</b>	<b>\$190,893.69</b>	<b>\$29,111,044.69</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,705,337.41</b>	<b>\$776,797.99</b>	<b>\$1,826,659.99</b>	<b>\$391,350.91</b>	<b>\$0.00</b>	<b>\$191,405.23</b>	<b>\$36,921,754.87</b>

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