

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 05**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$3,784,346.83 | \$532,609.62 | \$2,481,965.64 | \$444,590.50 | \$0.00 | \$229,919.57 | \$0.00 |
| Investments | \$101,810.65 | \$718.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$14,524.76 | \$133,028.67 | (\$4,473.55) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$1,613.26 | \$2,200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$55,963.75 | \$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 | \$30,590,183.18 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$513,284.98 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,230,216.96 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$3,902,295.50 | \$724,520.11 | \$2,477,492.09 | \$444,590.50 | \$0.00 | \$229,919.57 | \$38,333,685.12 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$24,212.14 | \$0.00 | \$29,842.50 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$2,200.00 | \$613.26 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 |
| Other Liabilities | \$10,342.55 | \$10,797.91 | \$0.00 | \$28,677.83 | \$0.00 | \$724.00 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,230,216.96 |
| Total Liabilities: | \$12,542.55 | \$35,623.31 | \$0.00 | \$58,520.33 | \$0.00 | \$1,724.00 | \$7,230,216.96 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31,103,468.16 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$533,215.63 | \$881,592.86 | \$0.00 | \$0.00 | \$0.00 | \$10,470.62 | \$0.00 |
| Unreserved Fund balance | \$3,356,537.32 | (\$192,696.06) | \$2,477,492.09 | \$386,070.17 | \$0.00 | \$217,724.95 | \$0.00 |
| Total Fund Equity: | \$3,889,752.95 | \$688,896.80 | \$2,477,492.09 | \$386,070.17 | \$0.00 | \$228,195.57 | \$31,103,468.16 |
| Total Liabilities and Fund Equity: | \$3,902,295.50 | \$724,520.11 | \$2,477,492.09 | \$444,590.50 | \$0.00 | \$229,919.57 | \$38,333,685.12 |

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