

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2024**

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	\$4,261,442.68	\$256,743.09	\$1,659,028.97	\$816,093.39	\$0.00	\$205,518.87	\$0.00
Investments	\$103,606.90	\$718.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$603,878.98	\$612,682.05	\$255,051.44	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$16,462.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$68,667.54	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,697,820.50
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,985,390.97</b>	<b>\$938,810.75</b>	<b>\$1,914,080.41</b>	<b>\$816,093.39</b>	<b>\$0.00</b>	<b>\$205,518.87</b>	<b>\$37,801,288.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$130,374.25	\$36,462.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$7,329.00	\$9,045.91	\$0.00	\$0.00	\$0.00	\$87.50	\$0.00
Other Liabilities	\$669.58	\$14,392.29	\$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	\$6,697,820.50
<b>Total Liabilities:</b>	<b>\$138,372.83</b>	<b>\$59,900.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$87.50</b>	<b>\$6,697,820.50</b>
<b>Fund Equity:</b>							
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	\$0.00	\$68,667.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,847,018.14	\$810,242.55	\$1,914,080.41	\$816,093.39	\$0.00	\$205,431.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,847,018.14</b>	<b>\$878,910.09</b>	<b>\$1,914,080.41</b>	<b>\$816,093.39</b>	<b>\$0.00</b>	<b>\$205,431.37</b>	<b>\$31,103,468.16</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,985,390.97</b>	<b>\$938,810.75</b>	<b>\$1,914,080.41</b>	<b>\$816,093.39</b>	<b>\$0.00</b>	<b>\$205,518.87</b>	<b>\$37,801,288.66</b>

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