

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 11**

**Exhibit F-I-A**

**201 - Tuscumbia City Schools**

| 201 - Tusculmbia City Schools       |                | GOVERNMENTAL   |                |                | PROPRIETARY | FIDUCIARY    | ACCOUNT         |
|-------------------------------------|----------------|----------------|----------------|----------------|-------------|--------------|-----------------|
|                                     |                | Special        | Debt           | Capital        | Enterp/     |              | GROUPS          |
| Description                         | General        | Revenue        | Service        | Projects       | Internal    | Trust Agency | F/A L/T Dept    |
| Assets and Other Debits:            |                |                |                |                |             |              |                 |
| Assets:                             |                |                |                |                |             |              |                 |
| Cash                                | \$4,887,270.99 | \$498,725.09   | \$2,843,699.54 | \$5,934,891.55 | \$0.00      | \$246,871.25 | \$0.00          |
| Investments                         | \$103,606.90   | \$718.07       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$0.00          |
| Receivables                         | \$21,284.11    | (\$3,594.38)   | \$0.00         | \$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       | \$31,940,304.26 |
| Construction In Progress            | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$400,141.60    |
| Other Debits:                       |                |                |                |                |             |              |                 |
| Amounts Available                   |                |                |                |                |             |              |                 |
| Amounts to be Provided              | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$11,932,820.50 |
| Other Debits                        |                |                |                |                |             |              |                 |
| Total Assets and Other Debits:      | \$5,028,624.41 | \$564,516.32   | \$2,843,699.54 | \$5,934,891.55 | \$0.00      | \$246,871.25 | \$44,273,266.36 |
| Liabilities and Fund Equity:        |                |                |                |                |             |              |                 |
| Liabilities:                        |                |                |                |                |             |              |                 |
| Claims Payable                      | \$3,207.76     | \$9,356.45     | \$0.00         | \$0.00         | \$0.00      | \$7,182.51   | \$0.00          |
| Interfund Payable                   |                |                |                |                |             |              |                 |
| Other Liabilities                   | \$0.00         | \$15,431.58    | \$0.00         | \$0.00         | \$0.00      | \$5,780.62   | \$0.00          |
| Long-Term Liabilities               | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$11,932,820.50 |
| Total Liabilities:                  | \$3,207.76     | \$24,788.03    | \$0.00         | \$0.00         | \$0.00      | \$12,963.13  | \$11,932,820.50 |
| Fund Equity:                        |                |                |                |                |             |              |                 |
| Investments in General Fixed Assets | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$32,340,445.86 |
| Contributed Capital                 |                |                |                |                |             |              |                 |
| Reserved Fund Balance               | \$444,674.12   | \$736,201.51   | \$0.00         | \$0.00         | \$0.00      | \$27,593.23  | \$0.00          |
| Unreserved Fund balance             | \$4,580,742.53 | (\$196,473.22) | \$2,843,699.54 | \$5,934,891.55 | \$0.00      | \$206,314.89 | \$0.00          |
| Total Fund Equity:                  | \$5,025,416.65 | \$539,728.29   | \$2,843,699.54 | \$5,934,891.55 | \$0.00      | \$233,908.12 | \$32,340,445.86 |
| Total Liabilities and Fund Equity:  | \$5,028,624.41 | \$564,516.32   | \$2,843,699.54 | \$5,934,891.55 | \$0.00      | \$246,871.25 | \$44,273,266.36 |

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