

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 07**

**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                                | \$4,530,897.35 | \$717,082.59 | \$1,988,071.28 | \$4,360,977.40 | \$0.00      | \$249,803.59 | \$0.00          |
| Investments                         | \$605,293.47   | \$718.07     | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$0.00          |
| Receivables                         | \$1,873.23     | \$182,171.59 | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$0.00          |
| Interfund Receivables               | \$0.00         | \$946.64     | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$0.00          |
| Inventories                         | \$0.00         | \$73,459.61  | \$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       | \$32,644,275.02 |
| Construction In Progress            | \$0.00         | \$0.00       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$534,081.27    |
| Other Debits:                       |                |              |                |                |             |              |                 |
| Amounts Available                   |                |              |                |                |             |              |                 |
| Amounts to be Provided              | \$0.00         | \$0.00       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$11,401,493.11 |
| Other Debits                        |                |              |                |                |             |              |                 |
| Total Assets and Other Debits:      | \$5,138,064.05 | \$974,378.50 | \$1,988,071.28 | \$4,360,977.40 | \$0.00      | \$249,803.59 | \$44,579,849.40 |
| Liabilities and Fund Equity:        |                |              |                |                |             |              |                 |
| Liabilities:                        |                |              |                |                |             |              |                 |
| Claims Payable                      | \$18,359.90    | \$91,754.13  | \$0.00         | \$0.00         | \$0.00      | \$5,147.82   | \$0.00          |
| Interfund Payable                   | \$946.64       | \$0.00       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$0.00          |
| Other Liabilities                   | (\$8,324.00)   | \$10,797.91  | \$0.00         | \$0.00         | \$0.00      | \$923.56     | \$0.00          |
| Long-Term Liabilities               | \$0.00         | \$0.00       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$11,401,493.11 |
| Total Liabilities:                  | \$10,982.54    | \$102,552.04 | \$0.00         | \$0.00         | \$0.00      | \$6,071.38   | \$11,401,493.11 |
| Fund Equity:                        |                |              |                |                |             |              |                 |
| Investments in General Fixed Assets | \$0.00         | \$0.00       | \$0.00         | \$0.00         | \$0.00      | \$0.00       | \$33,178,356.29 |
| Contributed Capital                 |                |              |                |                |             |              |                 |
| Reserved Fund Balance               | \$532,845.03   | \$571,758.17 | \$0.00         | \$0.00         | \$0.00      | \$23,288.34  | \$0.00          |
| Unreserved Fund balance             | \$4,594,236.48 | \$300,068.29 | \$1,988,071.28 | \$4,360,977.40 | \$0.00      | \$220,443.87 | \$0.00          |
| Total Fund Equity:                  | \$5,127,081.51 | \$871,826.46 | \$1,988,071.28 | \$4,360,977.40 | \$0.00      | \$243,732.21 | \$33,178,356.29 |
| Total Liabilities and Fund Equity:  | \$5,138,064.05 | \$974,378.50 | \$1,988,071.28 | \$4,360,977.40 | \$0.00      | \$249,803.59 | \$44,579,849.40 |

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