

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, Fiscal Period 10**

Exhibit F-I-A

**063 - Tuscaloosa County Schools**

| Description                               | GOVERNMENTAL           |                       |                       | Capital<br>Projects    | PROPRIETARY         | FIDUCIARY               | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|-----------------------|------------------------|---------------------|-------------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service       |                        | Enterp/<br>Internal | Trust Agency            |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                       |                        |                     |                         |                                   |
| <b>Assets:</b>                            |                        |                       |                       |                        |                     |                         |                                   |
| Cash                                      | \$26,953,959.32        | \$3,024,623.99        | (\$982,675.09)        | \$12,734,538.46        | \$0.00              | \$146,044.61            | \$0.00                            |
| Investments                               | \$0.00                 | \$827,871.00          | \$0.00                | \$70,003,263.05        | \$0.00              | \$39,965.35             | \$0.00                            |
| Receivables                               | \$5,863,368.54         | \$1,393,452.86        | \$0.00                | \$177,450.29           | \$0.00              | \$412.13                | \$0.00                            |
| Interfund Receivables                     | \$20.80                | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00                  | \$0.00                            |
| Inventories                               | \$367,184.74           | \$696,677.40          | \$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                  | \$316,448,993.10                  |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00                  | \$598,850.73                      |
| <b>Other Debits:</b>                      |                        |                       |                       |                        |                     |                         |                                   |
| Amounts Available                         |                        |                       |                       |                        |                     |                         |                                   |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00                  | \$116,946,843.48                  |
| Other Debits                              |                        |                       |                       |                        |                     |                         |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$33,184,533.40</b> | <b>\$5,942,625.25</b> | <b>(\$982,675.09)</b> | <b>\$82,915,251.80</b> | <b>\$0.00</b>       | <b>\$186,422.09</b>     | <b>\$433,994,687.31</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                        |                     |                         |                                   |
| <b>Liabilities:</b>                       |                        |                       |                       |                        |                     |                         |                                   |
| Claims Payable                            | \$1,468,005.73         | \$181,413.76          | \$0.00                | \$226,394.18           | \$0.00              | \$142.23                | \$0.00                            |
| Interfund Payable                         |                        |                       |                       |                        |                     |                         |                                   |
| Other Liabilities                         | \$0.00                 | (\$496,416.52)        | \$0.00                | \$0.00                 | \$0.00              | (\$2,157,000.66)        | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00                  | \$116,946,843.48                  |
| <b>Total Liabilities:</b>                 | <b>\$1,468,005.73</b>  | <b>(\$315,002.76)</b> | <b>\$0.00</b>         | <b>\$226,394.18</b>    | <b>\$0.00</b>       | <b>(\$2,156,858.43)</b> | <b>\$116,946,843.48</b>           |
| <b>Fund Equity:</b>                       |                        |                       |                       |                        |                     |                         |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00                  | \$317,047,843.83                  |
| Contributed Capital                       |                        |                       |                       |                        |                     |                         |                                   |
| Reserved Fund Balance                     | \$2,850,587.83         | \$4,894,925.57        | \$95,411.38           | \$37,424.00            | \$0.00              | \$265,884.91            | \$0.00                            |
| Unreserved Fund balance                   | \$28,865,939.84        | \$1,362,702.44        | (\$1,078,086.47)      | \$82,651,433.62        | \$0.00              | \$2,077,395.61          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$31,716,527.67</b> | <b>\$6,257,628.01</b> | <b>(\$982,675.09)</b> | <b>\$82,688,857.62</b> | <b>\$0.00</b>       | <b>\$2,343,280.52</b>   | <b>\$317,047,843.83</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$33,184,533.40</b> | <b>\$5,942,625.25</b> | <b>(\$982,675.09)</b> | <b>\$82,915,251.80</b> | <b>\$0.00</b>       | <b>\$186,422.09</b>     | <b>\$433,994,687.31</b>           |

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