

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2017**

Exhibit F-I-A

**063 - Tuscaloosa County 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	\$18,906,292.07	\$2,821,618.12	\$0.00	\$11,252,897.78	\$0.00	\$2,725,463.98	\$0.00
Investments	\$0.00	\$1,131,005.20	\$0.00	\$70,003,263.05	\$0.00	\$40,037.60	\$0.00
Receivables	\$6,423,712.62	\$1,223,922.23	\$0.00	\$16,586.56	\$0.00	\$412.13	\$0.00
Interfund Receivables	\$741,134.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$325,358.40	\$628,125.92	\$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	\$323,962,629.74
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,266,806.46
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,756,075.30
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$26,396,497.54</b>	<b>\$5,804,671.47</b>	<b>\$0.00</b>	<b>\$81,272,747.39</b>	<b>\$0.00</b>	<b>\$2,765,913.71</b>	<b>\$442,985,511.50</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$456,506.33	\$158,822.02	\$0.00	\$1,566,846.79	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$741,134.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,754.03	\$69,933.70	\$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	\$113,756,075.30
<b>Total Liabilities:</b>	<b>\$469,260.36</b>	<b>\$969,890.17</b>	<b>\$0.00</b>	<b>\$1,566,846.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113,756,075.30</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329,229,436.20
Contributed Capital							
Reserved Fund Balance	\$325,358.40	\$636,425.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$25,601,878.78	\$4,198,355.38	\$0.00	\$79,705,900.60	\$0.00	\$2,765,913.71	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,927,237.18</b>	<b>\$4,834,781.30</b>	<b>\$0.00</b>	<b>\$79,705,900.60</b>	<b>\$0.00</b>	<b>\$2,765,913.71</b>	<b>\$329,229,436.20</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$26,396,497.54</b>	<b>\$5,804,671.47</b>	<b>\$0.00</b>	<b>\$81,272,747.39</b>	<b>\$0.00</b>	<b>\$2,765,913.71</b>	<b>\$442,985,511.50</b>

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