

| STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2023, Fiscal Period 05 | | | | | | | Exhibit F-I-A |
|---|-----------------|-----------------|--------------|------------------|---------------------|--------------|------------------------|
| 107 - Athens City Schools | | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
| Description | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$30,814,005.56 | \$1,725,516.17 | (\$6,942.85) | \$19,124,036.11 | \$0.00 | \$543,398.97 | \$0.00 |
| Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,066.55 | \$0.00 |
| Receivables | \$1,050,520.02 | \$221,670.75 | \$0.00 | \$0.00 | \$0.00 | \$129.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$112,426.14 | \$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 | \$137,870,498.79 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,857,145.66 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,967,874.71 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$31,864,525.58 | \$2,059,613.06 | (\$6,942.85) | \$19,124,036.11 | \$0.00 | \$563,594.52 | \$158,695,519.16 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$2,482.05 | \$1,701.33 | \$0.00 | \$0.00 | \$0.00 | (\$2,482.19) | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$32.54 | \$53,038.76 | \$0.00 | \$0.00 | \$0.00 | \$15,875.20 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,967,874.71 |
| Total Liabilities: | \$2,514.59 | \$54,740.09 | \$0.00 | \$0.00 | \$0.00 | \$13,393.01 | \$2,967,874.71 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$155,727,644.45 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$415,905.05 | \$441,328.78 | \$0.00 | \$1,387,155.60 | \$0.00 | \$52,963.37 | \$0.00 |
| Unreserved Fund balance | \$31,446,105.94 | \$1,563,544.19 | (\$6,942.85) | \$17,736,880.51 | \$0.00 | \$497,238.14 | \$0.00 |
| Total Fund Equity: | \$31,862,010.99 | \$2,004,872.97 | (\$6,942.85) | \$19,124,036.11 | \$0.00 | \$550,201.51 | \$155,727,644.45 |
| Total Liabilities and Fund Equity: | \$31,864,525.58 | \$2,059,613.06 | (\$6,942.85) | \$19,124,036.11 | \$0.00 | \$563,594.52 | \$158,695,519.16 |