

| 062 - Tallapoosa County Schools | | STATE OF ALABAMA | | | | | Exhibit F-I-A | |
|---|-----------------------|--|-----------------------|-----------------------|------------------|---------------------|-------------------------|--|
| | | For Fiscal Year 2023, Fiscal Period 09 | | | | | | |
| | | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT | |
| Description | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | F/A L/T Dept | |
| Assets and Other Debits: | | | | | | | | |
| Assets: | | | | | | | | |
| Cash | \$4,910,863.65 | \$81,231.04 | \$3,739,958.50 | \$1,854,978.82 | \$0.00 | \$520,502.78 | \$0.00 | |
| Investments | \$1,833,192.55 | \$0.00 | \$0.00 | \$6,002,421.59 | \$0.00 | \$255,575.45 | \$0.00 | |
| Receivables | \$1,533.23 | \$97,179.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Interfund Receivables | \$16,071.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Inventories | \$0.00 | \$97,391.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Other Assets | (\$3.70) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$49,019,416.22 | |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$28,733,200.51 | |
| Other Debits: | | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,711,027.70 | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$34,396,879.06 | |
| Other Debits | | | | | | | | |
| Total Assets and Other Debits: | \$6,761,656.76 | \$275,802.44 | \$3,739,958.50 | \$7,857,400.41 | \$0.00 | \$776,078.23 | \$115,860,523.49 | |
| Liabilities and Fund Equity: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Claims Payable | (\$80,893.10) | \$4,177.59 | \$0.00 | (\$2,791.22) | \$0.00 | \$0.00 | \$0.00 | |
| Interfund Payable | \$34,366.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Other Liabilities | \$227.75 | \$131,973.63 | \$0.00 | \$0.00 | \$0.00 | \$378,925.29 | \$0.00 | |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,107,906.76 | |
| Total Liabilities: | (\$46,298.64) | \$136,151.22 | \$0.00 | (\$2,791.22) | \$0.00 | \$378,925.29 | \$38,107,906.76 | |
| Fund Equity: | | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$77,752,616.73 | |
| Contributed Capital | | | | | | | | |
| Reserved Fund Balance | \$0.00 | \$144,663.59 | \$0.00 | \$0.00 | \$0.00 | \$30,878.90 | \$0.00 | |
| Unreserved Fund balance | \$6,807,955.40 | (\$5,012.37) | \$3,739,958.50 | \$7,860,191.63 | \$0.00 | \$366,274.04 | \$0.00 | |
| Total Fund Equity: | \$6,807,955.40 | \$139,651.22 | \$3,739,958.50 | \$7,860,191.63 | \$0.00 | \$397,152.94 | \$77,752,616.73 | |
| Total Liabilities and Fund Equity: | \$6,761,656.76 | \$275,802.44 | \$3,739,958.50 | \$7,857,400.41 | \$0.00 | \$776,078.23 | \$115,860,523.49 | |

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