

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2023 - FINAL

Exhibit F-I-A

107 - Athens City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$30,079,513.64	\$1,887,940.17	\$0.00	\$12,473,949.36	\$0.00	\$533,213.96	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$10,077,212.18	\$0.00	\$20,233.90	\$0.00
Receivables	\$3,138,423.43	\$694,896.95	\$0.00	\$0.00	\$0.00	\$129.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$125,180.26	\$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	\$158,455,223.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,368,584.07
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,881,868.58
Other Debits							
Total Assets and Other Debits:	\$33,217,937.07	\$2,708,017.38	\$0.00	\$22,551,161.54	\$0.00	\$553,576.86	\$161,705,676.07
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$150,785.17	\$181,041.74	\$0.00	\$125,522.97	\$0.00	\$117.58	\$0.00
Interfund Payable							
Other Liabilities	\$8,268.00	\$54,379.04	\$0.00	\$0.00	\$0.00	\$16,189.87	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,881,868.58
Total Liabilities:	\$159,053.17	\$235,420.78	\$0.00	\$125,522.97	\$0.00	\$16,307.45	\$1,881,868.58
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,823,807.49
Contributed Capital							
Reserved Fund Balance	\$300.00	\$125,180.26	\$0.00	\$23,618.88	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$33,058,583.90	\$2,347,416.34	\$0.00	\$22,402,019.69	\$0.00	\$537,269.41	\$0.00
Total Fund Equity:	\$33,058,883.90	\$2,472,596.60	\$0.00	\$22,425,638.57	\$0.00	\$537,269.41	\$159,823,807.49
Total Liabilities and Fund Equity:	\$33,217,937.07	\$2,708,017.38	\$0.00	\$22,551,161.54	\$0.00	\$553,576.86	\$161,705,676.07