

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2023, Fiscal Period 07**

**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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$30,656,752.32	\$1,342,690.65	(\$9,719.99)	\$9,439,954.30	\$0.00	\$522,487.13	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$10,012,033.69	\$0.00	\$20,105.89	\$0.00
Receivables	\$1,047,628.25	\$241,183.18	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,967,874.71
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$31,704,380.57</b>	<b>\$1,696,299.97</b>	<b>(\$9,719.99)</b>	<b>\$19,451,987.99</b>	<b>\$0.00</b>	<b>\$542,722.02</b>	<b>\$158,695,519.16</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$1,856.07	\$0.00	\$0.00	\$0.00	\$209.50	\$0.00
Interfund Payable							
Other Liabilities	\$2,151.17	\$47,838.77	\$0.00	\$0.00	\$0.00	\$15,881.20	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,967,874.71
<b>Total Liabilities:</b>	<b>\$4,633.22</b>	<b>\$49,694.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,090.70</b>	<b>\$2,967,874.71</b>
<b>Fund Equity:</b>							
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	\$655,376.91	\$514,822.99	\$0.00	\$1,200,872.75	\$0.00	\$32,789.12	\$0.00
Unreserved Fund balance	\$31,044,370.44	\$1,131,782.14	(\$9,719.99)	\$18,251,115.24	\$0.00	\$493,842.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$31,699,747.35</b>	<b>\$1,646,605.13</b>	<b>(\$9,719.99)</b>	<b>\$19,451,987.99</b>	<b>\$0.00</b>	<b>\$526,631.32</b>	<b>\$155,727,644.45</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$31,704,380.57</b>	<b>\$1,696,299.97</b>	<b>(\$9,719.99)</b>	<b>\$19,451,987.99</b>	<b>\$0.00</b>	<b>\$542,722.02</b>	<b>\$158,695,519.16</b>