

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2023, Fiscal Period 08							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	\$30,837,571.93	\$1,742,270.53	(\$11,108.56)	\$9,420,451.23	\$0.00	\$518,860.03	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$10,012,033.69	\$0.00	\$20,148.85	\$0.00
Receivables	\$1,056,303.56	\$204,120.81	\$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:	\$31,893,875.49	\$2,058,817.48	(\$11,108.56)	\$19,432,484.92	\$0.00	\$539,137.88	\$158,695,519.16
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,482.05	\$2,776.07	\$0.00	\$0.00	\$0.00	\$29.50	\$0.00
Interfund Payable							
Other Liabilities	\$1,838.05	\$37,378.88	\$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
Total Liabilities:	\$4,320.10	\$40,154.95	\$0.00	\$0.00	\$0.00	\$15,910.70	\$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	\$615,463.47	\$543,680.16	\$0.00	\$947,111.15	\$0.00	\$31,093.20	\$0.00
Unreserved Fund balance	\$31,274,091.92	\$1,474,982.37	(\$11,108.56)	\$18,485,373.77	\$0.00	\$492,133.98	\$0.00
Total Fund Equity:	\$31,889,555.39	\$2,018,662.53	(\$11,108.56)	\$19,432,484.92	\$0.00	\$523,227.18	\$155,727,644.45
Total Liabilities and Fund Equity:	\$31,893,875.49	\$2,058,817.48	(\$11,108.56)	\$19,432,484.92	\$0.00	\$539,137.88	\$158,695,519.16