

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2023, Fiscal Period 02							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	\$26,619,923.23	\$1,496,460.29	(\$2,777.14)	\$16,795,267.85	\$0.00	\$558,960.03	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,961.78	\$0.00
Receivables	\$1,241,558.06	\$628,877.54	\$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:	\$27,861,481.29	\$2,237,763.97	(\$2,777.14)	\$16,795,267.85	\$0.00	\$579,050.81	\$158,695,519.16
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$10,692.16	\$3,152.21	\$0.00	\$0.00	\$0.00	\$465.50	\$0.00
Interfund Payable							
Other Liabilities	\$1,184.05	\$53,754.92	\$0.00	\$0.00	\$0.00	\$15,835.86	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,967,874.71
Total Liabilities:	\$11,876.21	\$56,907.13	\$0.00	\$0.00	\$0.00	\$16,301.36	\$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	\$297,633.34	\$451,156.41	\$0.00	\$1,483,195.27	\$0.00	(\$61,543.68)	\$0.00
Unreserved Fund balance	\$27,551,971.74	\$1,729,700.43	(\$2,777.14)	\$15,312,072.58	\$0.00	\$624,293.13	\$0.00
Total Fund Equity:	\$27,849,605.08	\$2,180,856.84	(\$2,777.14)	\$16,795,267.85	\$0.00	\$562,749.45	\$155,727,644.45
Total Liabilities and Fund Equity:	\$27,861,481.29	\$2,237,763.97	(\$2,777.14)	\$16,795,267.85	\$0.00	\$579,050.81	\$158,695,519.16