

Deficits Reported Per O.C.G.A. §20-2-67

The districts below were issued an Audit Report that included an **unassigned fund balance deficit** for either the FY 2021, FY 2022, or FY 2023 reporting period. The deficit may have been subsequently eliminated. The listing includes all Audit Reports issued as of January 30, 2024. The deficit must have been reported in the Audit Report to be included on this listing. Please contact the school system or askgadoe@gadoe.org for further information regarding the deficits of school systems.

<u>FY 2021:</u>	<u>Major Opinion Unit/Fund:</u>	<u>Deficit Amount Reported:</u>
Atlanta Public Schools	Nonmajor Governmental Funds	\$81,439
Atlanta Heights Charter School	General Fund	\$528,708
Brooks County Board of Education	Capital Projects Fund	\$197,295
Cartersville City Schools	Nonmajor Governmental Funds	\$136,872
Cherokee Charter Academy	Nonmajor Governmental Funds	\$7,852
Clayton County Board of Education	Capital Projects Fund	\$8,933,294
Clayton County Board of Education	Nonmajor Governmental Funds	\$56,410
Coweta Charter Academy	Nonmajor Governmental Funds	\$47,707
Dalton City Schools	Debt Service Fund	\$1,658,447
Decatur City Schools	Nonmajor Governmental Funds	\$117
Forsyth County Board of Education	Nonmajor Governmental Funds	\$6,865,013
Fulton County Board of Education	Nonmajor Governmental Funds	\$18,594
Stephens County Board of Education	Capital Projects Fund	\$565,729
Troup County Board of Education	Capital Projects Fund	\$13,377,672
Troup County Board of Education	Nonmajor Governmental Funds	\$770

<u>FY 2022:</u>	<u>Major Opinion Unit/Fund:</u>	<u>Deficit Amount Reported:</u>
Atlanta Heights Charter School	General Fund	\$1,016,938
Candler County Board of Education	Capital Projects Fund	\$946,242
Coweta Charter Academy	Nonmajor Governmental Funds	\$43,538
Georgia Fugees Academy Charter School	General Fund	\$17,653
Griffin-Spalding Board of Education	Nonmajor Governmental Funds	\$138,706
Richmond County Board of Education	Nonmajor Governmental Funds	\$1,500
Rome City Schools	Nonmajor Governmental Funds	\$35,137
Troup County Board of Education	Nonmajor Governmental Funds	\$43,538

<u>FY 2023:</u>	<u>Major Opinion Unit/Fund:</u>	<u>Deficit Amount Reported:</u>
Atlanta Heights Charter School	General Fund	\$21,676
Dalton City Schools	Nonmajor Governmental Funds	\$1,500
Georgia Fugees Academy Charter School	General Fund	\$191,110
Griffin-Spalding Board of Education	Nonmajor Governmental Funds	\$1,720,909
Griffin-Spalding Board of Education	Title I	\$26,181