

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2021**

Exhibit F-I-A

107 - Athens City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$15,903,394.49	\$1,365,729.74	\$0.00	\$13,838,745.18	\$0.00	\$570,009.68	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,859.32	\$0.00
Receivables	\$2,352,808.19	\$1,059,876.42	\$0.00	\$4,341.29	\$0.00	\$1,676.93	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$134,775.58	\$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	\$135,762,065.36
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,659,689.25
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,033,962.13
Other Debits							
Total Assets and Other Debits:	\$18,256,202.68	\$2,560,381.74	\$0.00	\$13,843,086.47	\$0.00	\$591,545.93	\$141,455,716.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$118,672.78	\$245,050.31	\$0.00	\$6,303.64	\$0.00	\$29.50	\$0.00
Interfund Payable							
Other Liabilities	\$5,556.00	\$48,421.98	\$0.00	\$0.00	\$0.00	\$10,383.39	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,033,962.13
Total Liabilities:	\$124,228.78	\$293,472.29	\$0.00	\$6,303.64	\$0.00	\$10,412.89	\$4,033,962.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,421,754.61
Contributed Capital							
Reserved Fund Balance	\$10,403.83	\$150,163.68	\$0.00	\$74,206.75	\$0.00	\$19,525.33	\$0.00
Unreserved Fund balance	\$18,121,570.07	\$2,116,745.77	\$0.00	\$13,762,576.08	\$0.00	\$561,607.71	\$0.00
Total Fund Equity:	\$18,131,973.90	\$2,266,909.45	\$0.00	\$13,836,782.83	\$0.00	\$581,133.04	\$137,421,754.61
Total Liabilities and Fund Equity:	\$18,256,202.68	\$2,560,381.74	\$0.00	\$13,843,086.47	\$0.00	\$591,545.93	\$141,455,716.74