

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2021, Fiscal Period 07**

**Exhibit F-I-A**

**107 - Athens City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
		<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>	<b>General</b>	<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,654,974.82	\$1,547,785.45	(\$21,257.47)	\$10,717,491.31	\$0.00	\$553,185.77	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,858.06	\$0.00
Receivables	\$936,212.11	\$287,269.09	\$0.00	\$0.00	\$0.00	\$129.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$98,115.00	\$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	\$79,456,425.97
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,187,910.36
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,577,359.57
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$17,591,186.93</b>	<b>\$1,933,169.54</b>	<b>(\$21,257.47)</b>	<b>\$10,717,491.31</b>	<b>\$0.00</b>	<b>\$573,172.83</b>	<b>\$139,221,695.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$9,538.61	\$0.00	\$0.00	\$0.00	\$1,699.70	\$0.00
Interfund Payable							
Other Liabilities	\$2,062.97	\$68,289.71	\$0.00	\$0.00	\$0.00	\$9,011.81	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,577,359.57
<b>Total Liabilities:</b>	<b>\$4,545.02</b>	<b>\$77,828.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,711.51</b>	<b>\$2,577,359.57</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,644,336.33
Contributed Capital							
Reserved Fund Balance	\$928,459.27	\$273,384.18	\$0.00	\$256,418.80	\$0.00	\$28,767.36	\$0.00
Unreserved Fund balance	\$16,658,182.64	\$1,581,957.04	(\$21,257.47)	\$10,461,072.51	\$0.00	\$533,693.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,586,641.91</b>	<b>\$1,855,341.22</b>	<b>(\$21,257.47)</b>	<b>\$10,717,491.31</b>	<b>\$0.00</b>	<b>\$562,461.32</b>	<b>\$136,644,336.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,591,186.93</b>	<b>\$1,933,169.54</b>	<b>(\$21,257.47)</b>	<b>\$10,717,491.31</b>	<b>\$0.00</b>	<b>\$573,172.83</b>	<b>\$139,221,695.90</b>