

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
For Fiscal Year 2022, Fiscal Period 02

Exhibit F-I-A

*107 - Athens City Schools*

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Description</b>							
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$18,969,641.99	\$1,707,229.73	\$9,835.16	\$13,607,260.26	\$0.00	\$665,148.43	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,859.78	\$0.00
Receivables	\$822,522.22	\$352,482.55	\$0.00	\$4,341.29	\$0.00	\$129.00	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,033,962.13
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,792,164.21</b>	<b>\$2,194,487.86</b>	<b>\$9,835.16</b>	<b>\$13,611,601.55</b>	<b>\$0.00</b>	<b>\$685,137.21</b>	<b>\$141,455,716.74</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$24,701.44	\$0.00	\$0.00	\$0.00	\$2,711.20	\$0.00
Interfund Payable							
Other Liabilities	\$1,094.34	\$46,762.02	\$0.00	\$0.00	\$0.00	\$4,660.13	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,033,962.13
<b>Total Liabilities:</b>	<b>\$3,576.39</b>	<b>\$71,463.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,371.33</b>	<b>\$4,033,962.13</b>
<b>Fund Equity:</b>							
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	\$462,453.57	\$374,483.01	\$0.00	\$215,085.22	\$0.00	\$35,679.44	\$0.00
Unreserved Fund balance	\$19,326,134.25	\$1,748,541.39	\$9,835.16	\$13,396,516.33	\$0.00	\$642,086.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,788,587.82</b>	<b>\$2,123,024.40</b>	<b>\$9,835.16</b>	<b>\$13,611,601.55</b>	<b>\$0.00</b>	<b>\$677,765.88</b>	<b>\$137,421,754.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,792,164.21</b>	<b>\$2,194,487.86</b>	<b>\$9,835.16</b>	<b>\$13,611,601.55</b>	<b>\$0.00</b>	<b>\$685,137.21</b>	<b>\$141,455,716.74</b>