

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2021, Fiscal Period 02**

**Exhibit F-I-A**

**107 - Athens City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,578,264.98	\$2,041,397.73	(\$2,415.18)	\$9,642,733.84	\$0.00	\$556,825.18	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,849.75	\$0.00
Receivables	\$936,212.11	\$282,382.96	\$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>\$13,514,477.09</b>	<b>\$2,421,895.69</b>	<b>(\$2,415.18)</b>	<b>\$9,642,733.84</b>	<b>\$0.00</b>	<b>\$576,803.93</b>	<b>\$139,221,695.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,677.05	\$41,441.70	\$0.00	\$0.00	\$0.00	\$15,549.28	\$0.00
Interfund Payable							
Other Liabilities	(\$1,029.31)	\$70,211.40	\$0.00	\$0.00	\$0.00	\$7,960.46	\$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>\$1,647.74</b>	<b>\$111,653.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,509.74</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	\$328,142.41	\$430,456.31	\$0.00	\$562,895.25	\$0.00	\$20,688.72	\$0.00
Unreserved Fund balance	\$13,184,686.94	\$1,879,786.28	(\$2,415.18)	\$9,079,838.59	\$0.00	\$532,605.47	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,512,829.35</b>	<b>\$2,310,242.59</b>	<b>(\$2,415.18)</b>	<b>\$9,642,733.84</b>	<b>\$0.00</b>	<b>\$553,294.19</b>	<b>\$136,644,336.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,514,477.09</b>	<b>\$2,421,895.69</b>	<b>(\$2,415.18)</b>	<b>\$9,642,733.84</b>	<b>\$0.00</b>	<b>\$576,803.93</b>	<b>\$139,221,695.90</b>