

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**For Fiscal Year 2021, Fiscal Period 06**

**Exhibit F-I-A**

**107 - Athens City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterp/ Internal</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>							<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,873,766.18	\$1,606,340.30	(\$7,245.54)	\$10,808,026.16	\$0.00	\$545,746.57	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,857.07	\$0.00
Receivables	\$936,212.11	\$236,106.99	\$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>\$16,809,978.29</b>	<b>\$1,940,562.29</b>	<b>(\$7,245.54)</b>	<b>\$10,808,026.16</b>	<b>\$0.00</b>	<b>\$565,732.64</b>	<b>\$139,221,695.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$1,857.24	\$0.00	\$0.00	\$0.00	\$933.55	\$0.00
Interfund Payable							
Other Liabilities	\$2,233.53	\$68,404.11	\$0.00	\$0.00	\$0.00	\$8,812.95	\$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>\$4,715.58</b>	<b>\$70,261.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,746.50</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	\$809,222.97	\$272,308.82	\$0.00	\$236,321.54	\$0.00	\$23,711.24	\$0.00
Unreserved Fund balance	\$15,996,039.74	\$1,597,992.12	(\$7,245.54)	\$10,571,704.62	\$0.00	\$532,274.90	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,805,262.71</b>	<b>\$1,870,300.94</b>	<b>(\$7,245.54)</b>	<b>\$10,808,026.16</b>	<b>\$0.00</b>	<b>\$555,986.14</b>	<b>\$136,644,336.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,809,978.29</b>	<b>\$1,940,562.29</b>	<b>(\$7,245.54)</b>	<b>\$10,808,026.16</b>	<b>\$0.00</b>	<b>\$565,732.64</b>	<b>\$139,221,695.90</b>