

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2021, Fiscal Period 01**

**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 F/A L/T Dept</b>
<b>Description</b>							
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,609,606.98	\$1,209,746.45	(\$1,207.59)	\$9,660,309.81	\$0.00	\$533,801.81	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,846.79	\$0.00
Receivables	\$1,882,068.88	\$548,037.48	\$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>\$12,491,675.86</b>	<b>\$1,855,898.93</b>	<b>(\$1,207.59)</b>	<b>\$9,660,309.81</b>	<b>\$0.00</b>	<b>\$553,777.60</b>	<b>\$139,221,695.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$7,744.47	\$0.00	\$0.00	\$0.00	\$930.36	\$0.00
Interfund Payable							
Other Liabilities	(\$2,216.04)	\$70,794.48	\$0.00	\$0.00	\$0.00	\$7,745.99	\$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>\$266.01</b>	<b>\$78,538.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,676.35</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	\$370,520.17	\$285,036.69	\$0.00	\$24,570.15	\$0.00	\$29,933.77	\$0.00
Unreserved Fund balance	\$12,120,889.68	\$1,492,323.29	(\$1,207.59)	\$9,635,739.66	\$0.00	\$515,167.48	\$0.00
<b>Total Fund Equity:</b>	<b>\$12,491,409.85</b>	<b>\$1,777,359.98</b>	<b>(\$1,207.59)</b>	<b>\$9,660,309.81</b>	<b>\$0.00</b>	<b>\$545,101.25</b>	<b>\$136,644,336.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$12,491,675.86</b>	<b>\$1,855,898.93</b>	<b>(\$1,207.59)</b>	<b>\$9,660,309.81</b>	<b>\$0.00</b>	<b>\$553,777.60</b>	<b>\$139,221,695.90</b>