

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
For Fiscal Year 2021, Fiscal Period 03

Exhibit F-I-A

*107 - Athens City Schools*

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS
Description							F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,187,916.55	\$1,217,009.55	(\$3,622.77)	\$9,164,570.85	\$0.00	\$542,304.53	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,851.97	\$0.00
Receivables	\$936,212.11	\$432,629.65	\$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>\$15,124,128.66</b>	<b>\$1,747,754.20</b>	<b>(\$3,622.77)</b>	<b>\$9,164,570.85</b>	<b>\$0.00</b>	<b>\$562,285.50</b>	<b>\$139,221,695.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$21,560.47	\$0.00	\$0.00	\$0.00	\$7,755.56	\$0.00
Interfund Payable							
Other Liabilities	(\$219.46)	\$69,482.20	\$0.00	\$0.00	\$0.00	\$8,175.32	\$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>\$2,262.59</b>	<b>\$91,042.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,930.88</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	\$384,827.87	\$369,364.16	\$0.00	\$245,195.70	\$0.00	\$13,692.80	\$0.00
Unreserved Fund balance	\$14,737,038.20	\$1,287,347.37	(\$3,622.77)	\$8,919,375.15	\$0.00	\$532,661.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,121,866.07</b>	<b>\$1,656,711.53</b>	<b>(\$3,622.77)</b>	<b>\$9,164,570.85</b>	<b>\$0.00</b>	<b>\$546,354.62</b>	<b>\$136,644,336.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,124,128.66</b>	<b>\$1,747,754.20</b>	<b>(\$3,622.77)</b>	<b>\$9,164,570.85</b>	<b>\$0.00</b>	<b>\$562,285.50</b>	<b>\$139,221,695.90</b>