

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 10**

Exhibit F-I-A

107 - Athens City Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|-----------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$8,146,568.33 | \$1,642,689.93 | (\$2,689.06) | \$8,850,316.52 | \$0.00 | \$524,014.83 | \$0.00 |
| Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,715.23 | \$0.00 |
| Receivables | \$727,253.95 | \$5,200.00 | \$0.00 | \$0.00 | \$0.00 | \$129.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$66,254.96 | \$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 | \$77,094,763.01 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51,040,586.85 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,919,175.56 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$8,873,822.28 | \$1,714,144.89 | (\$2,689.06) | \$8,850,316.52 | \$0.00 | \$543,859.06 | \$133,054,525.42 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$16,310.00 | \$12,236.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | (\$1,268.68) | \$17,651.71 | \$0.00 | \$0.00 | \$0.00 | \$31,243.29 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,919,175.56 |
| Total Liabilities: | \$15,041.32 | \$29,888.10 | \$0.00 | \$0.00 | \$0.00 | \$31,243.29 | \$4,919,175.56 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$128,135,349.86 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,588,866.68 | \$286,597.42 | \$0.00 | \$1,022,811.60 | \$0.00 | \$56,375.35 | \$0.00 |
| Unreserved Fund balance | \$7,269,914.28 | \$1,397,659.37 | (\$2,689.06) | \$7,827,504.92 | \$0.00 | \$456,240.42 | \$0.00 |
| Total Fund Equity: | \$8,858,780.96 | \$1,684,256.79 | (\$2,689.06) | \$8,850,316.52 | \$0.00 | \$512,615.77 | \$128,135,349.86 |
| Total Liabilities and Fund Equity: | \$8,873,822.28 | \$1,714,144.89 | (\$2,689.06) | \$8,850,316.52 | \$0.00 | \$543,859.06 | \$133,054,525.42 |