STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2026, Fiscal Period 01

Exhibit F-I-A

107 - Athens City Schools

Description	GOVERNMENTAL General	GOVERNMENTAL Special Revenue	GOVERNMENTAL Debt Service	GOVERNMENTAL Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$41,760,747.06	$2,487,917.52	$507.43	$32,823,625.95	$0.00	$598,691.61	$0.00
Investments	$0.00	$0.00	$0.00	$0.00	$0.00	$28,748.18	$0.00
Receivables	$3,057,789.38	$267,066.11	$0.00	$276,210.80	$0.00	$129.00	$0.00
Interfund Receivables							
Inventories	$0.00	$150,956.96	$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	$169,196,235.89
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$35,488,702.01
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$621,223.68
Other Debits							
Total Assets and Other Debits:	**$44,818,536.44**	**$2,905,940.59**	**$507.43**	**$33,099,836.75**	**$0.00**	**$627,568.79**	**$205,306,161.58**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,482.05	$4,176.02	$0.00	$276,210.80	$0.00	$965.11	$0.00
Interfund Payable							
Other Liabilities	$2,886.07	$64,960.11	$0.00	$0.00	$0.00	$17,332.03	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$621,223.68
Total Liabilities:	**$5,368.12**	**$69,136.13**	**$0.00**	**$276,210.80**	**$0.00**	**$18,297.14**	**$621,223.68**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$204,684,937.90
Contributed Capital							
Reserved Fund Balance	$876,519.70	$370,276.65	$0.00	$2,165,760.65	$0.00	$26,408.98	$0.00
Unreserved Fund balance	$43,936,648.62	$2,466,527.81	$507.43	$30,657,865.30	$0.00	$582,862.67	$0.00
Total Fund Equity:	**$44,813,168.32**	**$2,836,804.46**	**$507.43**	**$32,823,625.95**	**$0.00**	**$609,271.65**	**$204,684,937.90**
Total Liabilities and Fund Equity:	**$44,818,536.44**	**$2,905,940.59**	**$507.43**	**$33,099,836.75**	**$0.00**	**$627,568.79**	**$205,306,161.58**