

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2026, Fiscal Period 08							Exhibit F-I-A
107 - Athens City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$49,536,555.87	\$2,857,754.33	\$4,059.44	\$36,856,471.83	\$0.00	\$554,005.94	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,960.83	\$0.00
Receivables	\$0.00	\$196,319.90	\$0.00	\$0.00	\$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:	\$49,536,555.87	\$3,205,031.19	\$4,059.44	\$36,856,471.83	\$0.00	\$585,095.77	\$205,306,161.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,482.05	\$4,784.37	\$0.00	\$0.00	\$0.00	\$2,730.11	\$0.00
Interfund Payable							
Other Liabilities	\$3,697.51	\$42,601.31	\$0.00	\$0.00	\$0.00	\$14,856.63	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Total Liabilities:	\$6,179.56	\$47,385.68	\$0.00	\$0.00	\$0.00	\$17,586.74	\$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	\$2,110,560.55	\$503,102.09	\$0.00	\$4,180,832.66	\$0.00	\$52,879.96	\$0.00
Unreserved Fund balance	\$47,419,815.76	\$2,654,543.42	\$4,059.44	\$32,675,639.17	\$0.00	\$514,629.07	\$0.00
Total Fund Equity:	\$49,530,376.31	\$3,157,645.51	\$4,059.44	\$36,856,471.83	\$0.00	\$567,509.03	\$204,684,937.90
Total Liabilities and Fund Equity:	\$49,536,555.87	\$3,205,031.19	\$4,059.44	\$36,856,471.83	\$0.00	\$585,095.77	\$205,306,161.58