

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2026, Fiscal Period 09							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	\$50,445,224.05	\$2,687,664.22	\$4,566.87	\$37,163,633.99	\$0.00	\$520,142.35	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,000.16	\$0.00
Receivables	\$0.00	\$1,666.02	\$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:	\$50,445,224.05	\$2,840,287.20	\$4,566.87	\$37,163,633.99	\$0.00	\$551,271.51	\$205,306,161.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,482.05	\$849.17	\$0.00	\$0.00	\$0.00	\$322.48	\$0.00
Interfund Payable							
Other Liabilities	\$4,060.64	\$43,973.32	\$0.00	\$0.00	\$0.00	\$13,438.17	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Total Liabilities:	\$6,542.69	\$44,822.49	\$0.00	\$0.00	\$0.00	\$13,760.65	\$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	\$2,041,160.04	\$458,136.56	\$0.00	\$3,551,903.65	\$0.00	\$28,865.69	\$0.00
Unreserved Fund balance	\$48,397,521.32	\$2,337,328.15	\$4,566.87	\$33,611,730.34	\$0.00	\$508,645.17	\$0.00
Total Fund Equity:	\$50,438,681.36	\$2,795,464.71	\$4,566.87	\$37,163,633.99	\$0.00	\$537,510.86	\$204,684,937.90
Total Liabilities and Fund Equity:	\$50,445,224.05	\$2,840,287.20	\$4,566.87	\$37,163,633.99	\$0.00	\$551,271.51	\$205,306,161.58