

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2026, Fiscal Period 11							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	\$50,202,673.47	\$2,626,805.12	\$89,910.73	\$39,306,417.85	\$0.00	\$578,143.51	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,218.94	\$0.00
Receivables	\$0.00	\$272,589.38	\$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	\$169,306,355.89
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:	\$50,202,673.47	\$3,050,351.46	\$89,910.73	\$39,306,417.85	\$0.00	\$609,491.45	\$205,416,281.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,482.05	\$4,457.44	\$0.00	\$0.00	\$0.00	\$13,677.96	\$0.00
Interfund Payable							
Other Liabilities	\$4,356.92	\$73,331.21	\$0.00	\$0.00	\$0.00	\$15,544.15	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Total Liabilities:	\$6,838.97	\$77,788.65	\$0.00	\$0.00	\$0.00	\$29,222.11	\$621,223.68
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$204,795,057.90
Contributed Capital							
Reserved Fund Balance	\$682,865.64	\$507,397.17	\$0.00	\$927,528.25	\$0.00	\$88,610.64	\$0.00
Unreserved Fund balance	\$49,512,968.86	\$2,465,165.64	\$89,910.73	\$38,378,889.60	\$0.00	\$491,658.70	\$0.00
Total Fund Equity:	\$50,195,834.50	\$2,972,562.81	\$89,910.73	\$39,306,417.85	\$0.00	\$580,269.34	\$204,795,057.90
Total Liabilities and Fund Equity:	\$50,202,673.47	\$3,050,351.46	\$89,910.73	\$39,306,417.85	\$0.00	\$609,491.45	\$205,416,281.58