

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2026, Fiscal Period 02**

**Exhibit F-I-A**

**107 - Athens City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$42,182,522.94	\$2,575,019.63	(\$14,147.14)	\$32,794,996.17	\$0.00	\$593,548.33	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,863.27	\$0.00
Receivables	\$43,522.36	\$218,119.80	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$42,226,045.30</b>	<b>\$2,944,096.39</b>	<b>(\$14,147.14)</b>	<b>\$32,794,996.17</b>	<b>\$0.00</b>	<b>\$622,540.60</b>	<b>\$205,306,161.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$4,176.02	\$0.00	\$0.00	\$0.00	\$965.11	\$0.00
Interfund Payable							
Other Liabilities	\$2,329.81	\$65,838.00	\$0.00	\$0.00	\$0.00	\$17,348.03	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
<b>Total Liabilities:</b>	<b>\$4,811.86</b>	<b>\$70,014.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,313.14</b>	<b>\$621,223.68</b>
<b>Fund Equity:</b>							
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	\$1,129,449.84	\$378,815.91	\$0.00	\$2,261,763.14	\$0.00	\$26,746.45	\$0.00
Unreserved Fund balance	\$41,091,783.60	\$2,495,266.46	(\$14,147.14)	\$30,533,233.03	\$0.00	\$577,481.01	\$0.00
<b>Total Fund Equity:</b>	<b>\$42,221,233.44</b>	<b>\$2,874,082.37</b>	<b>(\$14,147.14)</b>	<b>\$32,794,996.17</b>	<b>\$0.00</b>	<b>\$604,227.46</b>	<b>\$204,684,937.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$42,226,045.30</b>	<b>\$2,944,096.39</b>	<b>(\$14,147.14)</b>	<b>\$32,794,996.17</b>	<b>\$0.00</b>	<b>\$622,540.60</b>	<b>\$205,306,161.58</b>