

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2026, Fiscal Period 03**

Exhibit F-I-A

107 - Athens City Schools

| Description | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT | |
|---|------------------------|-----------------------|-------------------|------------------------|------------------|---------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$47,816,102.25 | \$2,454,324.51 | \$1,522.29 | \$33,125,108.20 | \$0.00 | \$596,788.26 | \$0.00 |
| Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,213.27 | \$0.00 |
| Receivables | \$43,522.36 | \$213,573.25 | \$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: | \$47,859,624.61 | \$2,818,854.72 | \$1,522.29 | \$33,125,108.20 | \$0.00 | \$627,130.53 | \$205,306,161.58 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$2,482.05 | \$4,176.02 | \$0.00 | \$0.00 | \$0.00 | \$965.11 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$2,391.39 | \$59,207.14 | \$0.00 | \$0.00 | \$0.00 | \$15,496.15 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$621,223.68 |
| Total Liabilities: | \$4,873.44 | \$63,383.16 | \$0.00 | \$0.00 | \$0.00 | \$16,461.26 | \$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 | \$1,154,723.36 | \$483,207.96 | \$0.00 | \$1,693,203.31 | \$0.00 | \$50,232.74 | \$0.00 |
| Unreserved Fund balance | \$46,700,027.81 | \$2,272,263.60 | \$1,522.29 | \$31,431,904.89 | \$0.00 | \$560,436.53 | \$0.00 |
| Total Fund Equity: | \$47,854,751.17 | \$2,755,471.56 | \$1,522.29 | \$33,125,108.20 | \$0.00 | \$610,669.27 | \$204,684,937.90 |
| Total Liabilities and Fund Equity: | \$47,859,624.61 | \$2,818,854.72 | \$1,522.29 | \$33,125,108.20 | \$0.00 | \$627,130.53 | \$205,306,161.58 |