

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2026, Fiscal Period 04**

**Exhibit F-I-A**

**107 - Athens City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$52,215,886.45	\$2,657,209.11	\$2,029.72	\$34,394,075.98	\$0.00	\$577,193.19	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,340.77	\$0.00
Receivables	\$0.00	\$237,461.64	\$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>\$52,215,886.45</b>	<b>\$3,045,627.71</b>	<b>\$2,029.72</b>	<b>\$34,394,075.98</b>	<b>\$0.00</b>	<b>\$607,662.96</b>	<b>\$205,306,161.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$7,019.58	\$0.00	\$0.00	\$0.00	\$4,197.68	\$0.00
Interfund Payable							
Other Liabilities	\$3,765.20	\$63,322.45	\$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
<b>Total Liabilities:</b>	<b>\$6,247.25</b>	<b>\$70,342.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,693.83</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	\$1,123,885.43	\$555,494.47	\$0.00	\$1,566,042.59	\$0.00	\$62,252.23	\$0.00
Unreserved Fund balance	\$51,085,753.77	\$2,419,791.21	\$2,029.72	\$32,828,033.39	\$0.00	\$525,716.90	\$0.00
<b>Total Fund Equity:</b>	<b>\$52,209,639.20</b>	<b>\$2,975,285.68</b>	<b>\$2,029.72</b>	<b>\$34,394,075.98</b>	<b>\$0.00</b>	<b>\$587,969.13</b>	<b>\$204,684,937.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$52,215,886.45</b>	<b>\$3,045,627.71</b>	<b>\$2,029.72</b>	<b>\$34,394,075.98</b>	<b>\$0.00</b>	<b>\$607,662.96</b>	<b>\$205,306,161.58</b>