

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year 2026, Fiscal Period 05**

**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	\$52,265,548.44	\$2,630,962.64	\$2,537.15	\$35,223,920.94	\$0.00	\$581,348.07	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,390.44	\$0.00
Receivables	\$0.00	\$284,561.81	\$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>\$52,265,548.44</b>	<b>\$3,066,481.41</b>	<b>\$2,537.15</b>	<b>\$35,223,920.94</b>	<b>\$0.00</b>	<b>\$611,867.51</b>	<b>\$205,306,161.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,482.05	\$6,617.79	\$0.00	\$0.00	\$0.00	\$4,391.04	\$0.00
Interfund Payable							
Other Liabilities	\$4,010.62	\$61,713.10	\$0.00	\$0.00	\$0.00	\$14,842.63	\$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>\$6,492.67</b>	<b>\$68,330.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,233.67</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	\$1,005,953.05	\$545,766.41	\$0.00	\$1,551,856.65	\$0.00	\$52,526.94	\$0.00
Unreserved Fund balance	\$51,253,102.72	\$2,452,384.11	\$2,537.15	\$33,672,064.29	\$0.00	\$540,106.90	\$0.00
<b>Total Fund Equity:</b>	<b>\$52,259,055.77</b>	<b>\$2,998,150.52</b>	<b>\$2,537.15</b>	<b>\$35,223,920.94</b>	<b>\$0.00</b>	<b>\$592,633.84</b>	<b>\$204,684,937.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$52,265,548.44</b>	<b>\$3,066,481.41</b>	<b>\$2,537.15</b>	<b>\$35,223,920.94</b>	<b>\$0.00</b>	<b>\$611,867.51</b>	<b>\$205,306,161.58</b>