

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2026, Fiscal Period 06**

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
Assets and Other Debits:							
Assets:							
Cash	\$51,723,970.36	\$2,750,448.65	\$3,044.58	\$35,597,238.20	\$0.00	\$586,864.89	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,446.22	\$0.00
Receivables	\$0.00	\$251,804.95	\$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:	\$51,723,970.36	\$3,153,210.56	\$3,044.58	\$35,597,238.20	\$0.00	\$617,440.11	\$205,306,161.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,482.05	\$12,199.15	\$0.00	\$0.00	\$0.00	\$12,180.47	\$0.00
Interfund Payable							
Other Liabilities	\$4,081.19	\$60,447.92	\$0.00	\$0.00	\$0.00	\$14,856.63	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Total Liabilities:	\$6,563.24	\$72,647.07	\$0.00	\$0.00	\$0.00	\$27,037.10	\$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	\$1,065,306.68	\$546,897.04	\$0.00	\$2,942,273.03	\$0.00	\$44,664.90	\$0.00
Unreserved Fund balance	\$50,652,100.44	\$2,533,666.45	\$3,044.58	\$32,654,965.17	\$0.00	\$545,738.11	\$0.00
Total Fund Equity:	\$51,717,407.12	\$3,080,563.49	\$3,044.58	\$35,597,238.20	\$0.00	\$590,403.01	\$204,684,937.90
Total Liabilities and Fund Equity:	\$51,723,970.36	\$3,153,210.56	\$3,044.58	\$35,597,238.20	\$0.00	\$617,440.11	\$205,306,161.58