# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## For Fiscal Year 2026, Fiscal Period 10

**Exhibit F-I-A**

***107 - Athens City Schools***

| Description | GOVERNMENTAL General | Special Revenue | Debt Service | Capital Projects | PROPRIETARY Enterp/ Internal | FIDUCIARY Trust Agency | ACCOUNT GROUPS F/A L/T Dept |
|---|---|---|---|---|---|---|---|
| **Assets and Other Debits:** | | | | | | | |
| **Assets:** | | | | | | | |
| Cash | $50,457,855.73 | $2,522,805.47 | $89,403.30 | $37,062,311.85 | $0.00 | $534,558.48 | $0.00 |
| Investments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $31,131.69 | $0.00 |
| Receivables | $0.00 | $0.00 | $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:** | **$50,457,855.73** | **$2,673,762.43** | **$89,403.30** | **$37,062,311.85** | **$0.00** | **$565,819.17** | **$205,306,161.58** |
| **Liabilities and Fund Equity:** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Claims Payable | $2,482.05 | $5,207.44 | $0.00 | $0.00 | $0.00 | $965.11 | $0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | $4,505.91 | $47,314.32 | $0.00 | $0.00 | $0.00 | $14,161.62 | $0.00 |
| Long-Term Liabilities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $621,223.68 |
| **Total Liabilities:** | **$6,987.96** | **$52,521.76** | **$0.00** | **$0.00** | **$0.00** | **$15,126.73** | **$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 | $1,885,448.96 | $459,400.97 | $0.00 | $2,608,573.09 | $0.00 | $40,092.50 | $0.00 |
| Unreserved Fund balance | $48,565,418.81 | $2,161,839.70 | $89,403.30 | $34,453,738.76 | $0.00 | $510,599.94 | $0.00 |
| **Total Fund Equity:** | **$50,450,867.77** | **$2,621,240.67** | **$89,403.30** | **$37,062,311.85** | **$0.00** | **$550,692.44** | **$204,684,937.90** |
| **Total Liabilities and Fund Equity:** | **$50,457,855.73** | **$2,673,762.43** | **$89,403.30** | **$37,062,311.85** | **$0.00** | **$565,819.17** | **$205,306,161.58** |