STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2025, Fiscal Period 07

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	$45,931,008.90	$2,166,991.74	($5,295.99)	$17,790,452.92	$0.00	$516,712.92	$0.00
Investments	$0.00	$0.00	$0.00	$10,788,414.10	$0.00	$17,630.32	$0.00
Receivables	$1,174,069.29	$312,103.67	$0.00	$595,751.20	$0.00	$129.00	$0.00
Interfund Receivables							
Inventories	$0.00	$133,961.10	$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	$162,096,387.32
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$19,986,889.59
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$922,056.34
Other Debits							
Total Assets and Other Debits:	**$47,105,078.19**	**$2,613,056.51**	**($5,295.99)**	**$29,174,618.22**	**$0.00**	**$534,472.24**	**$183,005,333.25**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,478.22	$27,933.47	$0.00	$595,751.20	$0.00	$965.11	$0.00
Interfund Payable							
Other Liabilities	$3,035.79	$39,941.96	$0.00	$0.00	$0.00	$16,938.30	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$922,056.34
Total Liabilities:	**$5,514.01**	**$67,875.43**	**$0.00**	**$595,751.20**	**$0.00**	**$17,903.41**	**$922,056.34**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$182,083,276.91
Contributed Capital							
Reserved Fund Balance	$2,016,537.67	$435,465.70	$0.00	$510,006.94	$0.00	$65,262.19	$0.00
Unreserved Fund balance	$45,083,026.51	$2,109,715.38	($5,295.99)	$28,068,860.08	$0.00	$451,306.64	$0.00
Total Fund Equity:	**$47,099,564.18**	**$2,545,181.08**	**($5,295.99)**	**$28,578,867.02**	**$0.00**	**$516,568.83**	**$182,083,276.91**
Total Liabilities and Fund Equity:	**$47,105,078.19**	**$2,613,056.51**	**($5,295.99)**	**$29,174,618.22**	**$0.00**	**$534,472.24**	**$183,005,333.25**