

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2025, Fiscal Period 08							Exhibit F-I-A
107 - Athens City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$46,122,349.37	\$2,072,506.49	(\$6,052.56)	\$15,918,674.15	\$0.00	\$473,182.40	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$10,788,414.10	\$0.00	\$28,498.58	\$0.00
Receivables	\$1,174,069.29	\$194,099.83	\$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:	\$47,296,418.66	\$2,400,567.42	(\$6,052.56)	\$27,302,839.45	\$0.00	\$501,809.98	\$183,005,333.25
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,478.22	\$4,284.85	\$0.00	\$595,751.20	\$0.00	\$965.11	\$0.00
Interfund Payable							
Other Liabilities	\$2,364.39	\$34,426.05	\$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:	\$4,842.61	\$38,710.90	\$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	\$1,624,337.51	\$372,338.62	\$0.00	\$1,166,138.11	\$0.00	\$38,105.72	\$0.00
Unreserved Fund balance	\$45,667,238.54	\$1,989,517.90	(\$6,052.56)	\$25,540,950.14	\$0.00	\$445,800.85	\$0.00
Total Fund Equity:	\$47,291,576.05	\$2,361,856.52	(\$6,052.56)	\$26,707,088.25	\$0.00	\$483,906.57	\$182,083,276.91
Total Liabilities and Fund Equity:	\$47,296,418.66	\$2,400,567.42	(\$6,052.56)	\$27,302,839.45	\$0.00	\$501,809.98	\$183,005,333.25