STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2025, Fiscal Period 09

Exhibit F-I-A

107 - Athens City Schools

Description	GOVERNMENTAL General	GOVERNMENTAL Special Revenue	GOVERNMENTAL Debt Service	GOVERNMENTAL Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$45,971,331.30	$2,152,915.26	($6,809.13)	$15,850,476.54	$0.00	$461,525.01	$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	$11,724.42	$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	$162,279,064.69
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:	**$47,145,400.59**	**$2,298,600.78**	**($6,809.13)**	**$27,234,641.84**	**$0.00**	**$490,152.59**	**$183,188,010.62**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,478.22	$11,571.19	$0.00	$595,751.20	$0.00	$2,271.71	$0.00
Interfund Payable							
Other Liabilities	$2,166.40	$36,984.38	$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:	**$4,644.62**	**$48,555.57**	**$0.00**	**$595,751.20**	**$0.00**	**$19,210.01**	**$922,056.34**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$182,265,954.28
Contributed Capital							
Reserved Fund Balance	$2,216,557.11	$440,511.87	$0.00	$1,249,113.18	$0.00	$30,565.45	$0.00
Unreserved Fund balance	$44,924,198.86	$1,809,533.34	($6,809.13)	$25,389,777.46	$0.00	$440,377.13	$0.00
Total Fund Equity:	**$47,140,755.97**	**$2,250,045.21**	**($6,809.13)**	**$26,638,890.64**	**$0.00**	**$470,942.58**	**$182,265,954.28**
Total Liabilities and Fund Equity:	**$47,145,400.59**	**$2,298,600.78**	**($6,809.13)**	**$27,234,641.84**	**$0.00**	**$490,152.59**	**$183,188,010.62**