

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
For Fiscal Year Ended September 30, 2025**

**Exhibit F-I-A**

**107 - Athens City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service				
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$40,841,157.25	\$2,533,153.17	\$0.00	\$33,358,429.02	\$0.00	\$539,986.94	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,748.18	\$0.00
Receivables	\$3,065,451.98	\$334,548.72	\$0.00	\$276,210.80	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$43,906,609.23</b>	<b>\$3,018,658.85</b>	<b>\$0.00</b>	<b>\$33,634,639.82</b>	<b>\$0.00</b>	<b>\$568,864.12</b>	<b>\$205,306,161.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$116,384.88	\$269,269.09	\$0.00	\$285,710.80	\$0.00	\$1,186.85	\$0.00
Interfund Payable							
Other Liabilities	\$10,289.25	\$70,194.62	\$0.00	\$0.00	\$0.00	\$17,093.03	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$621,223.68
<b>Total Liabilities:</b>	<b>\$126,674.13</b>	<b>\$339,463.71</b>	<b>\$0.00</b>	<b>\$285,710.80</b>	<b>\$0.00</b>	<b>\$18,279.88</b>	<b>\$621,223.68</b>
<b>Fund Equity:</b>							
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	\$184,001.85	\$151,358.34	\$0.00	\$55,202.62	\$0.00	\$2,366.58	\$0.00
Unreserved Fund balance	\$43,595,933.25	\$2,527,836.80	\$0.00	\$33,293,726.40	\$0.00	\$548,217.66	\$0.00
<b>Total Fund Equity:</b>	<b>\$43,779,935.10</b>	<b>\$2,679,195.14</b>	<b>\$0.00</b>	<b>\$33,348,929.02</b>	<b>\$0.00</b>	<b>\$550,584.24</b>	<b>\$204,684,937.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$43,906,609.23</b>	<b>\$3,018,658.85</b>	<b>\$0.00</b>	<b>\$33,634,639.82</b>	<b>\$0.00</b>	<b>\$568,864.12</b>	<b>\$205,306,161.58</b>