

STATE OF ALABAMA DEPARTMENT OF EDUCATION For Fiscal Year 2025, Fiscal Period 05							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	\$45,058,868.52	\$2,045,154.24	(\$3,782.85)	\$16,847,803.01	\$0.00	\$536,077.21	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$10,788,414.10	\$0.00	\$17,795.18	\$0.00
Receivables	\$1,174,069.29	\$247,703.86	\$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:	\$46,232,937.81	\$2,426,819.20	(\$3,782.85)	\$28,231,968.31	\$0.00	\$554,001.39	\$183,005,333.25
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,478.22	\$3,913.01	\$0.00	\$595,751.20	\$0.00	\$756.26	\$0.00
Interfund Payable							
Other Liabilities	\$2,939.22	\$48,984.72	\$0.00	\$0.00	\$0.00	\$16,914.30	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$922,056.34
Total Liabilities:	\$5,417.44	\$52,897.73	\$0.00	\$595,751.20	\$0.00	\$17,670.56	\$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	\$2,073,415.95	\$356,808.77	\$0.00	\$482,192.38	\$0.00	\$40,634.98	\$0.00
Unreserved Fund balance	\$44,154,104.42	\$2,017,112.70	(\$3,782.85)	\$27,154,024.73	\$0.00	\$495,695.85	\$0.00
Total Fund Equity:	\$46,227,520.37	\$2,373,921.47	(\$3,782.85)	\$27,636,217.11	\$0.00	\$536,330.83	\$182,083,276.91
Total Liabilities and Fund Equity:	\$46,232,937.81	\$2,426,819.20	(\$3,782.85)	\$28,231,968.31	\$0.00	\$554,001.39	\$183,005,333.25