

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 04**

**Exhibit F-I-A**

**157 - Homewood City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	(\$15,984,214.64)	\$3,150,584.26	\$15,926,250.50	\$12,255,208.56	\$0.00	\$568,127.89	\$0.00
Investments	\$39,830,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$66,270.68	\$365.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$67,558.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$1,382.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,941,671.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,640,594.16
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,975,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$23,912,056.04</b>	<b>\$3,219,890.63</b>	<b>\$15,926,250.50</b>	<b>\$12,255,208.56</b>	<b>\$0.00</b>	<b>\$568,127.89</b>	<b>\$241,557,265.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,002.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$111,330.79	\$0.00	\$0.00	\$0.00	\$14.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,975,000.00
<b>Total Liabilities:</b>	<b>\$4,002.00</b>	<b>\$111,330.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14.80</b>	<b>\$16,975,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$224,582,265.83
Contributed Capital							
Reserved Fund Balance	\$767,882.24	\$1,587,220.19	\$0.00	\$448,375.73	\$0.00	\$8,432.06	\$0.00
Unreserved Fund balance	\$23,140,171.80	\$1,521,339.65	\$15,926,250.50	\$11,806,832.83	\$0.00	\$559,681.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,908,054.04</b>	<b>\$3,108,559.84</b>	<b>\$15,926,250.50</b>	<b>\$12,255,208.56</b>	<b>\$0.00</b>	<b>\$568,113.09</b>	<b>\$224,582,265.83</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$23,912,056.04</b>	<b>\$3,219,890.63</b>	<b>\$15,926,250.50</b>	<b>\$12,255,208.56</b>	<b>\$0.00</b>	<b>\$568,127.89</b>	<b>\$241,557,265.83</b>

Information in this report has been reconciled to the corresponding bank statements.