

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 06**

**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                                      | (\$4,561,721.65)       | \$3,335,206.61        | \$3,542,773.50        | \$11,466,033.61        | \$0.00           | \$555,385.91        | \$0.00                  |
| Investments                               | \$37,490,000.00        | \$0.00                | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$0.00                  |
| Receivables                               | \$109,804.76           | (\$184.02)            | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$0.00                  |
| Interfund Receivables                     |                        |                       |                       |                        |                  |                     |                         |
| Inventories                               | \$0.00                 | \$76,202.61           | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$0.00                  |
| Other Assets                              | (\$5,266.73)           | \$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              | \$211,429,475.68        |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$7,222,247.13          |
| <b>Other Debits:</b>                      |                        |                       |                       |                        |                  |                     |                         |
| Amounts Available                         |                        |                       |                       |                        |                  |                     |                         |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$19,090,000.00         |
| Other Debits                              |                        |                       |                       |                        |                  |                     |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$33,032,816.38</b> | <b>\$3,412,607.22</b> | <b>\$3,542,773.50</b> | <b>\$11,466,033.61</b> | <b>\$0.00</b>    | <b>\$555,385.91</b> | <b>\$237,741,722.81</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                        |                  |                     |                         |
| <b>Liabilities:</b>                       |                        |                       |                       |                        |                  |                     |                         |
| Claims Payable                            | (\$741.71)             | \$0.00                | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$0.00                  |
| Interfund Payable                         |                        |                       |                       |                        |                  |                     |                         |
| Other Liabilities                         | \$0.00                 | \$141,593.93          | \$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              | \$19,090,000.00         |
| <b>Total Liabilities:</b>                 | <b>(\$741.71)</b>      | <b>\$141,593.93</b>   | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.00</b>    | <b>\$14.80</b>      | <b>\$19,090,000.00</b>  |
| <b>Fund Equity:</b>                       |                        |                       |                       |                        |                  |                     |                         |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 | \$0.00           | \$0.00              | \$218,651,722.81        |
| Contributed Capital                       |                        |                       |                       |                        |                  |                     |                         |
| Reserved Fund Balance                     | \$623,649.97           | \$1,634,301.84        | \$0.00                | \$865,208.56           | \$0.00           | \$11,362.34         | \$0.00                  |
| Unreserved Fund balance                   | \$32,409,908.12        | \$1,636,711.45        | \$3,542,773.50        | \$10,600,825.05        | \$0.00           | \$544,008.77        | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$33,033,558.09</b> | <b>\$3,271,013.29</b> | <b>\$3,542,773.50</b> | <b>\$11,466,033.61</b> | <b>\$0.00</b>    | <b>\$555,371.11</b> | <b>\$218,651,722.81</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$33,032,816.38</b> | <b>\$3,412,607.22</b> | <b>\$3,542,773.50</b> | <b>\$11,466,033.61</b> | <b>\$0.00</b>    | <b>\$555,385.91</b> | <b>\$237,741,722.81</b> |

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