

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 02**

**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	(\$15,699,218.59)	\$3,753,022.40	\$15,756,250.50	\$10,018,224.82	\$0.00	\$570,300.54	\$0.00
Investments	\$33,090,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$519,490.45	\$5,226.44	\$0.00	\$1,622,833.28	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$17,910,271.86</b>	<b>\$3,827,399.22</b>	<b>\$15,756,250.50</b>	<b>\$11,641,058.10</b>	<b>\$0.00</b>	<b>\$570,300.54</b>	<b>\$241,557,265.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$116,789.06	\$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>\$0.00</b>	<b>\$116,789.06</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	\$1,254,383.37	\$1,770,765.68	\$0.00	\$455,430.83	\$0.00	\$9,807.68	\$0.00
Unreserved Fund balance	\$16,655,888.49	\$1,939,844.48	\$15,756,250.50	\$11,185,627.27	\$0.00	\$560,478.06	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,910,271.86</b>	<b>\$3,710,610.16</b>	<b>\$15,756,250.50</b>	<b>\$11,641,058.10</b>	<b>\$0.00</b>	<b>\$570,285.74</b>	<b>\$224,582,265.83</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,910,271.86</b>	<b>\$3,827,399.22</b>	<b>\$15,756,250.50</b>	<b>\$11,641,058.10</b>	<b>\$0.00</b>	<b>\$570,300.54</b>	<b>\$241,557,265.83</b>

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