

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 01**

**Exhibit F-I-A**

**157 - Homewood City Schools**

| 157 - Homewood City Schools         |                   | GOVERNMENTAL    |                 |                  | PROPRIETARY      | FIDUCIARY    | ACCOUNT GROUPS   |
|-------------------------------------|-------------------|-----------------|-----------------|------------------|------------------|--------------|------------------|
| Description                         | General           | Special Revenue | Debt Service    | Capital Projects | Enterp/ Internal | Trust Agency | F/A L/T Dept     |
| Assets and Other Debits:            |                   |                 |                 |                  |                  |              |                  |
| Assets:                             |                   |                 |                 |                  |                  |              |                  |
| Cash                                | (\$16,435,807.47) | \$2,934,913.18  | \$15,756,250.50 | \$10,099,653.82  | \$0.00           | \$581,438.96 | \$0.00           |
| Investments                         | \$35,790,000.00   | \$0.00          | \$0.00          | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Receivables                         | \$1,134,281.39    | \$5,469.12      | \$0.00          | \$1,622,833.28   | \$0.00           | \$0.00       | \$0.00           |
| Interfund Receivables               | \$0.00            | \$280.00        | \$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   |
| Other Debits:                       |                   |                 |                 |                  |                  |              |                  |
| Amounts Available                   |                   |                 |                 |                  |                  |              |                  |
| Amounts to be Provided              | \$0.00            | \$0.00          | \$0.00          | \$0.00           | \$0.00           | \$0.00       | \$16,975,000.00  |
| Other Debits                        |                   |                 |                 |                  |                  |              |                  |
| Total Assets and Other Debits:      | \$20,488,473.92   | \$3,009,602.68  | \$15,756,250.50 | \$11,722,487.10  | \$0.00           | \$581,438.96 | \$241,557,265.83 |
| Liabilities and Fund Equity:        |                   |                 |                 |                  |                  |              |                  |
| Liabilities:                        |                   |                 |                 |                  |                  |              |                  |
| Claims Payable                      |                   |                 |                 |                  |                  |              |                  |
| Interfund Payable                   |                   |                 |                 |                  |                  |              |                  |
| Other Liabilities                   | \$0.00            | \$126,353.91    | \$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  |
| Total Liabilities:                  | \$0.00            | \$126,353.91    | \$0.00          | \$0.00           | \$0.00           | \$14.80      | \$16,975,000.00  |
| Fund Equity:                        |                   |                 |                 |                  |                  |              |                  |
| 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               | \$1,334,333.09    | \$1,901,473.61  | \$0.00          | \$492,205.83     | \$0.00           | \$5,858.21   | \$0.00           |
| Unreserved Fund balance             | \$19,154,140.83   | \$981,775.16    | \$15,756,250.50 | \$11,230,281.27  | \$0.00           | \$575,565.95 | \$0.00           |
| Total Fund Equity:                  | \$20,488,473.92   | \$2,883,248.77  | \$15,756,250.50 | \$11,722,487.10  | \$0.00           | \$581,424.16 | \$224,582,265.83 |
| Total Liabilities and Fund Equity:  | \$20,488,473.92   | \$3,009,602.68  | \$15,756,250.50 | \$11,722,487.10  | \$0.00           | \$581,438.96 | \$241,557,265.83 |

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