

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2023**

**Exhibit F-I-A**

**157 - Homewood City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	(\$6,827,408.04)	\$3,090,080.24	\$3,747,206.00	\$13,286,663.09	\$0.00	\$570,099.44	\$0.00
Investments	\$29,220,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$339,320.18	\$128,596.71	\$0.00	\$864,534.35	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$333.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$76,202.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,843.00	\$1,882.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$211,406,871.49
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>\$22,733,755.14</b>	<b>\$3,297,095.06</b>	<b>\$3,747,206.00</b>	<b>\$14,151,197.44</b>	<b>\$0.00</b>	<b>\$570,099.44</b>	<b>\$237,719,118.62</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,931.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$333.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$173,328.78	\$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>\$5,931.73</b>	<b>\$173,662.26</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	\$218,629,118.62
Contributed Capital							
Reserved Fund Balance	\$0.00	\$76,202.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$22,727,823.41	\$3,047,230.19	\$3,747,206.00	\$14,151,197.44	\$0.00	\$570,084.64	\$0.00
<b>Total Fund Equity:</b>	<b>\$22,727,823.41</b>	<b>\$3,123,432.80</b>	<b>\$3,747,206.00</b>	<b>\$14,151,197.44</b>	<b>\$0.00</b>	<b>\$570,084.64</b>	<b>\$218,629,118.62</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,733,755.14</b>	<b>\$3,297,095.06</b>	<b>\$3,747,206.00</b>	<b>\$14,151,197.44</b>	<b>\$0.00</b>	<b>\$570,099.44</b>	<b>\$237,719,118.62</b>

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