

**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

156 - Hartselle City Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS F/A L/T Dept |
|---|------------------------|-----------------------|------------------------|-----------------------|---------------------|---------------------|--------------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | (\$1,438,632.07) | \$3,509,874.56 | \$18,960,387.77 | \$1,794,478.60 | \$0.00 | \$607,460.11 | \$0.00 |
| Investments | \$13,470,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$183,096.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$1,714.67 | \$515.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$145,081.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | | | | | |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$81,859,361.90 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42,381,837.89 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,964,013.22 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,912,582.19 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$12,216,179.24 | \$3,655,471.56 | \$18,960,387.77 | \$1,794,478.60 | \$0.00 | \$607,460.11 | \$151,117,795.20 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$3,857.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$515.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | (\$170.20) | \$59,925.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,876,595.41 |
| Total Liabilities: | \$345.57 | \$63,783.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,876,595.41 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$124,241,199.79 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$730,230.42 | \$915,867.45 | \$18,964,013.22 | \$1,946,460.07 | \$0.00 | \$129,657.66 | \$0.00 |
| Unreserved Fund balance | \$11,485,603.25 | \$2,675,820.21 | (\$3,625.45) | (\$151,981.47) | \$0.00 | \$477,802.45 | \$0.00 |
| Total Fund Equity: | \$12,215,833.67 | \$3,591,687.66 | \$18,960,387.77 | \$1,794,478.60 | \$0.00 | \$607,460.11 | \$124,241,199.79 |
| Total Liabilities and Fund Equity: | \$12,216,179.24 | \$3,655,471.56 | \$18,960,387.77 | \$1,794,478.60 | \$0.00 | \$607,460.11 | \$151,117,795.20 |

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