

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 08**

**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                                | \$1,515,033.65  | \$3,009,273.77  | \$362,358.26 | \$7,833,702.47   | \$0.00           | \$565,888.28 | \$0.00           |
| Investments                         | \$34,840,000.00 | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Receivables                         | \$1,252.81      | (\$216.50)      | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Interfund Receivables               |                 |                 |              |                  |                  |              |                  |
| Inventories                         | \$0.00          | \$96,990.86     | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Other Assets                        | \$1,145.49      | \$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       | \$208,865,688.17 |
| Construction In Progress            | \$0.00          | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$188,055.41     |
| Other Debits:                       |                 |                 |              |                  |                  |              |                  |
| Amounts Available                   |                 |                 |              |                  |                  |              |                  |
| Amounts to be Provided              | \$0.00          | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$21,175,000.00  |
| Other Debits                        |                 |                 |              |                  |                  |              |                  |
| Total Assets and Other Debits:      | \$36,357,431.95 | \$3,107,930.15  | \$362,358.26 | \$7,833,702.47   | \$0.00           | \$565,888.28 | \$230,228,743.58 |
| Liabilities and Fund Equity:        |                 |                 |              |                  |                  |              |                  |
| Liabilities:                        |                 |                 |              |                  |                  |              |                  |
| Claims Payable                      | \$0.00          | (\$24.84)       | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Interfund Payable                   |                 |                 |              |                  |                  |              |                  |
| Other Liabilities                   | \$0.00          | \$88,708.80     | \$0.00       | \$0.00           | \$0.00           | \$13.20      | \$0.00           |
| Long-Term Liabilities               | \$0.00          | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$21,175,000.00  |
| Total Liabilities:                  | \$0.00          | \$88,683.96     | \$0.00       | \$0.00           | \$0.00           | \$13.20      | \$21,175,000.00  |
| Fund Equity:                        |                 |                 |              |                  |                  |              |                  |
| Investments in General Fixed Assets | \$0.00          | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00       | \$209,053,743.58 |
| Contributed Capital                 |                 |                 |              |                  |                  |              |                  |
| Reserved Fund Balance               | \$818,319.72    | \$1,067,267.33  | \$0.00       | \$8,646,411.84   | \$0.00           | \$11,624.10  | \$0.00           |
| Unreserved Fund balance             | \$35,539,112.23 | \$1,951,978.86  | \$362,358.26 | (\$812,709.37)   | \$0.00           | \$554,250.98 | \$0.00           |
| Total Fund Equity:                  | \$36,357,431.95 | \$3,019,246.19  | \$362,358.26 | \$7,833,702.47   | \$0.00           | \$565,875.08 | \$209,053,743.58 |
| Total Liabilities and Fund Equity:  | \$36,357,431.95 | \$3,107,930.15  | \$362,358.26 | \$7,833,702.47   | \$0.00           | \$565,888.28 | \$230,228,743.58 |

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