

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, 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                                | \$31,741,579.38 | \$2,496,054.99  | \$1,035,193.12 | \$2,139,409.11   | \$0.00           | \$546,369.27 | \$0.00           |
| Investments                         |                 |                 |                |                  |                  |              |                  |
| Receivables                         | \$5,209.35      | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Interfund Receivables               |                 |                 |                |                  |                  |              |                  |
| Inventories                         | \$0.00          | \$55,356.90     | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Other Assets                        | \$10,969.57     | \$18,444.68     | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Fixed Assets                        | \$0.00          | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$162,409,016.95 |
| Construction In Progress            | \$0.00          | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$42,979,285.20  |
| Other Debits:                       |                 |                 |                |                  |                  |              |                  |
| Amounts Available                   |                 |                 |                |                  |                  |              |                  |
| Amounts to be Provided              | \$0.00          | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$22,630,000.00  |
| Other Debits                        |                 |                 |                |                  |                  |              |                  |
| Total Assets and Other Debits:      | \$31,757,758.30 | \$2,569,856.57  | \$1,035,193.12 | \$2,139,409.11   | \$0.00           | \$546,369.27 | \$228,018,302.15 |
| Liabilities and Fund Equity:        |                 |                 |                |                  |                  |              |                  |
| Liabilities:                        |                 |                 |                |                  |                  |              |                  |
| Claims Payable                      | \$0.00          | (\$23,807.10)   | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Interfund Payable                   | \$0.00          | \$738.69        | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$0.00           |
| Other Liabilities                   | \$1,250.00      | \$164,914.86    | \$0.00         | \$0.00           | \$0.00           | \$0.64       | \$0.00           |
| Long-Term Liabilities               | \$0.00          | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$22,630,000.00  |
| Total Liabilities:                  | \$1,250.00      | \$141,846.45    | \$0.00         | \$0.00           | \$0.00           | \$0.64       | \$22,630,000.00  |
| Fund Equity:                        |                 |                 |                |                  |                  |              |                  |
| Investments in General Fixed Assets | \$0.00          | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00       | \$205,388,302.15 |
| Contributed Capital                 |                 |                 |                |                  |                  |              |                  |
| Reserved Fund Balance               | \$933,492.21    | \$1,059,834.75  | \$0.00         | \$42,004.07      | \$0.00           | \$4,091.76   | \$0.00           |
| Unreserved Fund balance             | \$30,823,016.09 | \$1,368,175.37  | \$1,035,193.12 | \$2,097,405.04   | \$0.00           | \$542,276.87 | \$0.00           |
| Total Fund Equity:                  | \$31,756,508.30 | \$2,428,010.12  | \$1,035,193.12 | \$2,139,409.11   | \$0.00           | \$546,368.63 | \$205,388,302.15 |
| Total Liabilities and Fund Equity:  | \$31,757,758.30 | \$2,569,856.57  | \$1,035,193.12 | \$2,139,409.11   | \$0.00           | \$546,369.27 | \$228,018,302.15 |

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