

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, Fiscal Period 05**

**Exhibit F-I-A**

**157 - Homewood City Schools**

| Description                               | GOVERNMENTAL           |                       |                       |                     | PROPRIETARY         | FIDUCIARY           | ACCOUNT                 |
|---|------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-------------------------|
|   | General                | Special Revenue       | Debt Service          | Capital Projects    | Enterp/<br>Internal | Trust Agency        | GROUPS<br>F/A L/T Dept  |
| <b>Assets and Other Debits:</b>           |                        |                       |                       |                     |                     |                     |                         |
| <b>Assets:</b>                            |                        |                       |                       |                     |                     |                     |                         |
| Cash                                      | \$17,387,965.44        | \$2,682,458.90        | \$1,281,711.84        | \$209,564.60        | \$0.00              | \$535,585.45        | \$0.00                  |
| Investments                               |                        |                       |                       |                     |                     |                     |                         |
| Receivables                               | \$2,470.61             | \$15,000.00           | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                  |
| Interfund Receivables                     |                        |                       |                       |                     |                     |                     |                         |
| Inventories                               | \$0.00                 | \$57,067.26           | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                  |
| Other Assets                              | \$11,171.60            | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                  |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$144,182,369.53        |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$904,029.79            |
| <b>Other Debits:</b>                      |                        |                       |                       |                     |                     |                     |                         |
| Amounts Available                         |                        |                       |                       |                     |                     |                     |                         |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$30,230,000.00         |
| Other Debits                              |                        |                       |                       |                     |                     |                     |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$17,401,607.65</b> | <b>\$2,754,526.16</b> | <b>\$1,281,711.84</b> | <b>\$209,564.60</b> | <b>\$0.00</b>       | <b>\$535,585.45</b> | <b>\$175,316,399.32</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                     |                     |                     |                         |
| <b>Liabilities:</b>                       |                        |                       |                       |                     |                     |                     |                         |
| Claims Payable                            |                        |                       |                       |                     |                     |                     |                         |
| Interfund Payable                         |                        |                       |                       |                     |                     |                     |                         |
| Other Liabilities                         | \$0.00                 | \$72,745.15           | \$0.00                | \$0.00              | \$0.00              | \$569.06            | \$0.00                  |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$30,230,000.00         |
| <b>Total Liabilities:</b>                 | <b>\$0.00</b>          | <b>\$72,745.15</b>    | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$569.06</b>     | <b>\$30,230,000.00</b>  |
| <b>Fund Equity:</b>                       |                        |                       |                       |                     |                     |                     |                         |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$145,086,399.32        |
| Contributed Capital                       |                        |                       |                       |                     |                     |                     |                         |
| Reserved Fund Balance                     | \$261,577.01           | \$715,519.72          | \$0.00                | \$0.00              | \$0.00              | \$6,180.87          | \$0.00                  |
| Unreserved Fund balance                   | \$17,140,030.64        | \$1,966,261.29        | \$1,281,711.84        | \$209,564.60        | \$0.00              | \$528,835.52        | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$17,401,607.65</b> | <b>\$2,681,781.01</b> | <b>\$1,281,711.84</b> | <b>\$209,564.60</b> | <b>\$0.00</b>       | <b>\$535,016.39</b> | <b>\$145,086,399.32</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$17,401,607.65</b> | <b>\$2,754,526.16</b> | <b>\$1,281,711.84</b> | <b>\$209,564.60</b> | <b>\$0.00</b>       | <b>\$535,585.45</b> | <b>\$175,316,399.32</b> |

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