

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2021**

**Exhibit F-I-A**

**027 - Escambia County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$7,564,357.23	(\$2,655,593.28)	\$747.56	\$3,051,243.67	\$0.00	\$1,037,765.67	\$0.00
Investments	\$4,490,663.71	\$79,884.76	\$884,903.86	\$0.00	\$0.00	\$19,120.42	\$0.00
Receivables	\$234,274.10	\$4,416,445.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220,520.93	\$0.00
Inventories	\$0.00	\$130,484.31	\$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	\$86,621,591.05
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,100.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,419,225.55
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,140,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$12,289,295.04</b>	<b>\$1,971,221.15</b>	<b>\$885,651.42</b>	<b>\$3,051,243.67</b>	<b>\$0.00</b>	<b>\$1,277,407.02</b>	<b>\$112,203,916.60</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,022,444.30	\$360,918.07	\$0.00	\$0.00	\$0.00	\$347,209.03	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220,520.93	\$0.00
Other Liabilities	\$1,984.63	\$12,887.75	\$0.00	\$0.00	\$0.00	\$48,952.21	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,559,225.55
<b>Total Liabilities:</b>	<b>\$1,024,428.93</b>	<b>\$373,805.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$616,682.17</b>	<b>\$25,559,225.55</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,644,691.05
Contributed Capital							
Reserved Fund Balance	\$0.00	\$130,484.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$11,264,866.11	\$1,466,931.02	\$885,651.42	\$3,051,243.67	\$0.00	\$660,724.85	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,264,866.11</b>	<b>\$1,597,415.33</b>	<b>\$885,651.42</b>	<b>\$3,051,243.67</b>	<b>\$0.00</b>	<b>\$660,724.85</b>	<b>\$86,644,691.05</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$12,289,295.04</b>	<b>\$1,971,221.15</b>	<b>\$885,651.42</b>	<b>\$3,051,243.67</b>	<b>\$0.00</b>	<b>\$1,277,407.02</b>	<b>\$112,203,916.60</b>

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