

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 05**

**Exhibit F-I-A**

**027 - Escambia County Schools**

| Description                               | GOVERNMENTAL           |                       |                     | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY             | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service     |                       | Enterp/<br>Internal | Trust Agency          |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                     |                       |                     |                       |                                   |
| <b>Assets:</b>                            |                        |                       |                     |                       |                     |                       |                                   |
| Cash                                      | \$17,726,669.19        | (\$298,421.83)        | \$747.56            | \$3,074,140.03        | \$0.00              | \$1,111,546.89        | \$0.00                            |
| Investments                               | \$4,490,663.71         | \$79,884.76           | \$884,903.86        | \$0.00                | \$0.00              | \$19,120.42           | \$0.00                            |
| Receivables                               | \$0.00                 | \$1,455.15            | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Receivables                     |                        |                       |                     |                       |                     |                       |                                   |
| 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                | \$1,315,391.78                    |
| 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>\$22,217,332.90</b> | <b>(\$86,597.61)</b>  | <b>\$885,651.42</b> | <b>\$3,074,140.03</b> | <b>\$0.00</b>       | <b>\$1,130,667.31</b> | <b>\$112,100,082.83</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                     |                       |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                     |                       |                     |                       |                                   |
| Claims Payable                            | \$108,256.74           | \$1,892.00            | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         |                        |                       |                     |                       |                     |                       |                                   |
| Other Liabilities                         | \$661,923.70           | \$124,575.31          | \$0.00              | \$0.00                | \$0.00              | \$485,361.76          | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$25,455,391.78                   |
| <b>Total Liabilities:</b>                 | <b>\$770,180.44</b>    | <b>\$126,467.31</b>   | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$485,361.76</b>   | <b>\$25,455,391.78</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                   | \$21,447,152.46        | (\$343,549.23)        | \$885,651.42        | \$3,074,140.03        | \$0.00              | \$645,305.55          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$21,447,152.46</b> | <b>(\$213,064.92)</b> | <b>\$885,651.42</b> | <b>\$3,074,140.03</b> | <b>\$0.00</b>       | <b>\$645,305.55</b>   | <b>\$86,644,691.05</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$22,217,332.90</b> | <b>(\$86,597.61)</b>  | <b>\$885,651.42</b> | <b>\$3,074,140.03</b> | <b>\$0.00</b>       | <b>\$1,130,667.31</b> | <b>\$112,100,082.83</b>           |

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