

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 08**

Exhibit F-I-A

027 - Escambia County Schools

| Description | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|------------------------|-------------------------|---------------------|-----------------------|---------------------|-----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$17,719,762.47 | (\$1,430,784.23) | \$422,371.97 | \$3,497,724.34 | \$0.00 | \$1,178,427.69 | \$0.00 |
| Investments | \$4,490,663.71 | \$79,884.76 | \$463,294.51 | \$0.00 | \$0.00 | \$19,120.42 | \$0.00 |
| Receivables | \$0.00 | \$8,299.40 | \$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 | \$86,628,202.39 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23,100.00 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,252,677.87 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23,215,000.00 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$22,210,426.18 | (\$1,212,115.76) | \$885,666.48 | \$3,497,724.34 | \$0.00 | \$1,197,548.11 | \$111,118,980.26 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$107,611.74 | \$2,537.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$656,353.09 | \$122,972.91 | \$0.00 | \$0.00 | \$0.00 | \$465,138.46 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$24,467,677.87 |
| Total Liabilities: | \$763,964.83 | \$125,509.91 | \$0.00 | \$0.00 | \$0.00 | \$465,138.46 | \$24,467,677.87 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$86,651,302.39 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$0.00 | \$130,484.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unreserved Fund balance | \$21,446,461.35 | (\$1,468,109.98) | \$885,666.48 | \$3,497,724.34 | \$0.00 | \$732,409.65 | \$0.00 |
| Total Fund Equity: | \$21,446,461.35 | (\$1,337,625.67) | \$885,666.48 | \$3,497,724.34 | \$0.00 | \$732,409.65 | \$86,651,302.39 |
| Total Liabilities and Fund Equity: | \$22,210,426.18 | (\$1,212,115.76) | \$885,666.48 | \$3,497,724.34 | \$0.00 | \$1,197,548.11 | \$111,118,980.26 |

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