

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2022**

**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	\$15,266,953.47	(\$7,494,813.85)	\$0.00	\$3,337,052.58	\$0.00	\$560,796.45	\$0.00
Investments	\$4,490,663.71	\$79,884.76	\$940,345.38	\$0.00	\$0.00	\$19,120.42	\$0.00
Receivables	\$145,421.56	\$8,652,758.04	\$0.00	\$0.00	\$0.00	\$131,936.71	\$0.00
Interfund Receivables	\$0.00	\$327,234.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$155,224.94	\$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
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,168,573.52
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,215,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,903,038.74</b>	<b>\$1,720,287.95</b>	<b>\$940,345.38</b>	<b>\$3,337,052.58</b>	<b>\$0.00</b>	<b>\$711,853.58</b>	<b>\$111,034,875.91</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$327,234.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$48,130.04	\$0.00	\$0.00	\$0.00	\$0.00	\$14,652.36	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,383,573.52
<b>Total Liabilities:</b>	<b>\$375,364.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,652.36</b>	<b>\$24,383,573.52</b>
<b>Fund Equity:</b>							
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	\$155,224.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$19,527,674.64	\$1,565,063.01	\$940,345.38	\$3,337,052.58	\$0.00	\$697,201.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,527,674.64</b>	<b>\$1,720,287.95</b>	<b>\$940,345.38</b>	<b>\$3,337,052.58</b>	<b>\$0.00</b>	<b>\$697,201.22</b>	<b>\$86,651,302.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,903,038.74</b>	<b>\$1,720,287.95</b>	<b>\$940,345.38</b>	<b>\$3,337,052.58</b>	<b>\$0.00</b>	<b>\$711,853.58</b>	<b>\$111,034,875.91</b>

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