

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 09**

**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	\$17,307,975.16	(\$1,768,540.10)	\$74,910.83	\$3,432,623.25	\$0.00	\$1,148,327.47	\$0.00
Investments	\$4,490,663.71	\$79,884.76	\$810,757.29	\$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
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,231,703.95
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>\$21,798,638.87</b>	<b>(\$1,549,871.63)</b>	<b>\$885,668.12</b>	<b>\$3,432,623.25</b>	<b>\$0.00</b>	<b>\$1,167,447.89</b>	<b>\$111,098,006.34</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$107,611.74	\$2,537.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$653,880.92	\$118,899.09	\$0.00	\$0.00	\$0.00	\$470,579.85	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,446,703.95
<b>Total Liabilities:</b>	<b>\$761,492.66</b>	<b>\$121,436.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$470,579.85</b>	<b>\$24,446,703.95</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	\$130,484.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$21,037,146.21	(\$1,801,792.03)	\$885,668.12	\$3,432,623.25	\$0.00	\$696,868.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,037,146.21</b>	<b>(\$1,671,307.72)</b>	<b>\$885,668.12</b>	<b>\$3,432,623.25</b>	<b>\$0.00</b>	<b>\$696,868.04</b>	<b>\$86,651,302.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,798,638.87</b>	<b>(\$1,549,871.63)</b>	<b>\$885,668.12</b>	<b>\$3,432,623.25</b>	<b>\$0.00</b>	<b>\$1,167,447.89</b>	<b>\$111,098,006.34</b>

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