

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2018**

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	\$5,878,623.53	\$95,597.16	\$32.95	\$2,526,546.69	\$0.00	\$674,155.70	\$0.00
Investments	\$4,346,991.65	\$78,793.78	\$733,073.55	\$0.00	\$0.00	\$18,960.87	\$0.00
Receivables	\$192,780.02	\$1,229,882.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$11,988.72	\$0.00	\$0.00	\$0.00	\$0.00	\$50,275.60	\$0.00
Inventories	\$0.00	\$123,890.49	\$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	\$68,295,136.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,923,950.26
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,141,996.42
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,955,000.00
Other Debits							
Total Assets and Other Debits:	\$10,430,383.92	\$1,528,163.60	\$733,106.50	\$2,526,546.69	\$0.00	\$743,392.17	\$107,316,083.09
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$135,611.35	\$21,902.90	\$0.00	\$0.00	\$0.00	\$70,531.14	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,264.32	\$0.00
Other Liabilities	\$1,984.19	\$17,101.53	\$0.00	\$0.00	\$0.00	\$48,167.41	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,096,996.42
Total Liabilities:	\$137,595.54	\$39,004.43	\$0.00	\$0.00	\$0.00	\$180,962.87	\$24,096,996.42
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,219,086.67
Contributed Capital							
Reserved Fund Balance	\$0.00	\$123,890.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$10,292,788.38	\$1,365,268.68	\$733,106.50	\$2,526,546.69	\$0.00	\$562,429.30	\$0.00
Total Fund Equity:	\$10,292,788.38	\$1,489,159.17	\$733,106.50	\$2,526,546.69	\$0.00	\$562,429.30	\$83,219,086.67
Total Liabilities and Fund Equity:	\$10,430,383.92	\$1,528,163.60	\$733,106.50	\$2,526,546.69	\$0.00	\$743,392.17	\$107,316,083.09

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