

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 05**

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	\$9,808,723.59	\$588,376.75	\$225,898.58	\$793,705.86	\$0.00	\$720,566.67	\$0.00
Investments	\$4,346,991.65	\$78,793.78	\$125,468.53	\$0.00	\$0.00	\$18,978.97	\$0.00
Receivables	(\$5,701.93)	\$293,687.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$76.75)	(\$18.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$68,114,082.55
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,923,950.26
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,167.96
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,425,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,149,936.56</b>	<b>\$1,084,729.74</b>	<b>\$351,367.11</b>	<b>\$793,705.86</b>	<b>\$0.00</b>	<b>\$739,545.64</b>	<b>\$106,507,200.77</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,453.41)	\$0.00
Other Liabilities	\$1,984.19	\$17,101.53	\$0.00	\$0.00	\$0.00	\$119,362.93	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,469,167.96
<b>Total Liabilities:</b>	<b>\$1,984.19</b>	<b>\$17,101.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113,909.52</b>	<b>\$23,469,167.96</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,038,032.81
Contributed Capital							
Reserved Fund Balance	\$0.00	\$123,890.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$14,147,952.37	\$943,737.72	\$351,367.11	\$793,705.86	\$0.00	\$625,636.12	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,147,952.37</b>	<b>\$1,067,628.21</b>	<b>\$351,367.11</b>	<b>\$793,705.86</b>	<b>\$0.00</b>	<b>\$625,636.12</b>	<b>\$83,038,032.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,149,936.56</b>	<b>\$1,084,729.74</b>	<b>\$351,367.11</b>	<b>\$793,705.86</b>	<b>\$0.00</b>	<b>\$739,545.64</b>	<b>\$106,507,200.77</b>

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