

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 02**

Exhibit F-I-A

*027 - Escambia County Schools*

| Description                               | GOVERNMENTAL           |                       |                     | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service     |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                     |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                        |                       |                     |                       |                     |                     |                                   |
| Cash                                      | \$6,056,724.47         | \$762,840.91          | \$32.95             | \$2,078,214.90        | \$0.00              | \$714,509.48        | \$0.00                            |
| Investments                               | \$4,346,991.65         | \$78,793.78           | \$733,073.55        | \$0.00                | \$0.00              | \$18,960.87         | \$0.00                            |
| Receivables                               | (\$5,701.93)           | \$253,728.42          | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     |                        |                       |                     |                       |                     |                     |                                   |
| 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                   |
| <b>Other Debits:</b>                      |                        |                       |                     |                       |                     |                     |                                   |
| Amounts Available                         | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$2,102,962.14                    |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$21,955,000.00                   |
| Other Debits                              |                        |                       |                     |                       |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$10,398,014.19</b> | <b>\$1,219,253.60</b> | <b>\$733,106.50</b> | <b>\$2,078,214.90</b> | <b>\$0.00</b>       | <b>\$733,470.35</b> | <b>\$107,277,048.81</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                     |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                        |                       |                     |                       |                     |                     |                                   |
| Claims Payable                            |                        |                       |                     |                       |                     |                     |                                   |
| Interfund Payable                         | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | (\$2,298.11)        | \$0.00                            |
| Other Liabilities                         | \$1,984.19             | \$17,101.53           | \$0.00              | \$0.00                | \$0.00              | \$118,734.13        | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$24,057,962.14                   |
| <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>\$116,436.02</b> | <b>\$24,057,962.14</b>            |
| <b>Fund Equity:</b>                       |                        |                       |                     |                       |                     |                     |                                   |
| 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                   | \$10,396,030.00        | \$1,078,261.58        | \$733,106.50        | \$2,078,214.90        | \$0.00              | \$617,034.33        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$10,396,030.00</b> | <b>\$1,202,152.07</b> | <b>\$733,106.50</b> | <b>\$2,078,214.90</b> | <b>\$0.00</b>       | <b>\$617,034.33</b> | <b>\$83,219,086.67</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$10,398,014.19</b> | <b>\$1,219,253.60</b> | <b>\$733,106.50</b> | <b>\$2,078,214.90</b> | <b>\$0.00</b>       | <b>\$733,470.35</b> | <b>\$107,277,048.81</b>           |

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