

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 09**

Exhibit F-I-A

*020 - Covington 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	\$12,839,321.99	\$1,808,013.99	\$1,657,577.35	\$725,155.62	\$0.00	\$520,081.95	\$0.00
Investments	\$10,267,014.10	\$567,812.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$0.00	\$54,900.43	\$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	\$47,093,427.64
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$332,985.80
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,501,349.69
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,645,613.49
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$23,106,336.09</b>	<b>\$2,430,727.38</b>	<b>\$1,657,577.35</b>	<b>\$725,155.62</b>	<b>\$0.00</b>	<b>\$520,081.95</b>	<b>\$52,573,376.62</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$33,895.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,146,963.18
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$33,895.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,146,963.18</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,426,413.44
Contributed Capital							
Reserved Fund Balance	\$501,689.57	\$311,069.14	\$0.00	\$0.00	\$0.00	\$51,120.55	\$0.00
Unreserved Fund balance	\$22,604,646.52	\$2,085,762.64	\$1,657,577.35	\$725,155.62	\$0.00	\$468,961.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,106,336.09</b>	<b>\$2,396,831.78</b>	<b>\$1,657,577.35</b>	<b>\$725,155.62</b>	<b>\$0.00</b>	<b>\$520,081.95</b>	<b>\$47,426,413.44</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$23,106,336.09</b>	<b>\$2,430,727.38</b>	<b>\$1,657,577.35</b>	<b>\$725,155.62</b>	<b>\$0.00</b>	<b>\$520,081.95</b>	<b>\$52,573,376.62</b>

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