

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 01**

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	\$11,379,232.36	\$1,045,283.39	\$1,657,577.35	\$597,101.74	\$0.00	\$511,731.97	\$0.00
Investments	\$10,267,014.10	\$563,516.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$75,026.60	\$247,355.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$85,455.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$21,806,728.36</b>	<b>\$1,911,055.99</b>	<b>\$1,657,577.35</b>	<b>\$597,101.74</b>	<b>\$0.00</b>	<b>\$511,731.97</b>	<b>\$52,573,376.62</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$50.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$37,068.69	\$48,386.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$37,068.69</b>	<b>\$82,332.94</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	\$226,179.50	\$278,252.07	\$0.00	\$0.00	\$0.00	\$11,595.64	\$0.00
Unreserved Fund balance	\$21,543,480.17	\$1,550,470.98	\$1,657,577.35	\$597,101.74	\$0.00	\$500,136.33	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,769,659.67</b>	<b>\$1,828,723.05</b>	<b>\$1,657,577.35</b>	<b>\$597,101.74</b>	<b>\$0.00</b>	<b>\$511,731.97</b>	<b>\$47,426,413.44</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,806,728.36</b>	<b>\$1,911,055.99</b>	<b>\$1,657,577.35</b>	<b>\$597,101.74</b>	<b>\$0.00</b>	<b>\$511,731.97</b>	<b>\$52,573,376.62</b>

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