

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 06**

Exhibit F-I-A

020 - Covington County Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$13,349,664.83 | \$1,237,218.73 | \$1,657,577.35 | \$869,579.62 | \$0.00 | \$551,447.85 | \$0.00 |
| Investments | \$10,267,014.10 | \$567,741.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$0.00 | \$185,991.67 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 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 |
| Other Debits: | | | | | | | |
| 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 | | | | | | | |
| Total Assets and Other Debits: | \$23,616,678.93 | \$2,045,851.83 | \$1,657,577.35 | \$869,579.62 | \$0.00 | \$551,447.85 | \$52,573,376.62 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| 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 |
| Total Liabilities: | \$0.00 | \$33,895.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,146,963.18 |
| Fund Equity: | | | | | | | |
| 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 | \$617,190.90 | \$143,321.07 | \$0.00 | \$386,945.00 | \$0.00 | \$40,345.08 | \$0.00 |
| Unreserved Fund balance | \$22,999,488.03 | \$1,868,635.16 | \$1,657,577.35 | \$482,634.62 | \$0.00 | \$511,102.77 | \$0.00 |
| Total Fund Equity: | \$23,616,678.93 | \$2,011,956.23 | \$1,657,577.35 | \$869,579.62 | \$0.00 | \$551,447.85 | \$47,426,413.44 |
| Total Liabilities and Fund Equity: | \$23,616,678.93 | \$2,045,851.83 | \$1,657,577.35 | \$869,579.62 | \$0.00 | \$551,447.85 | \$52,573,376.62 |

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