

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 03**

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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,074,231.92	\$1,159,678.62	\$1,657,577.35	\$661,591.74	\$0.00	\$575,758.33	\$0.00
Investments	\$10,267,014.10	\$563,516.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$301,408.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$18,886.31	\$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>\$22,360,132.33</b>	<b>\$2,079,503.66</b>	<b>\$1,657,577.35</b>	<b>\$661,591.74</b>	<b>\$0.00</b>	<b>\$575,758.33</b>	<b>\$52,573,376.62</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$18,886.31	\$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>\$0.00</b>	<b>\$52,781.91</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	\$121,750.08	\$463,420.28	\$0.00	\$0.00	\$0.00	\$51,725.53	\$0.00
Unreserved Fund balance	\$22,238,382.25	\$1,563,301.47	\$1,657,577.35	\$661,591.74	\$0.00	\$524,032.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$22,360,132.33</b>	<b>\$2,026,721.75</b>	<b>\$1,657,577.35</b>	<b>\$661,591.74</b>	<b>\$0.00</b>	<b>\$575,758.33</b>	<b>\$47,426,413.44</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,360,132.33</b>	<b>\$2,079,503.66</b>	<b>\$1,657,577.35</b>	<b>\$661,591.74</b>	<b>\$0.00</b>	<b>\$575,758.33</b>	<b>\$52,573,376.62</b>

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