

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 04**

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	\$15,170,375.61	\$1,789,618.66	\$2,031,115.70	\$313,596.98	\$0.00	\$538,175.20	\$0.00
Investments	\$10,267,014.10	\$575,533.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$207,677.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$37,347.49	\$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	\$47,593,214.81
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,874,888.04
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,970,366.29
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$25,437,389.71</b>	<b>\$2,610,176.97</b>	<b>\$2,031,115.70</b>	<b>\$313,596.98</b>	<b>\$0.00</b>	<b>\$538,175.20</b>	<b>\$52,438,469.14</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$27,308.97	\$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	\$4,845,254.33
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$27,308.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,845,254.33</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,593,214.81
Contributed Capital							
Reserved Fund Balance	\$209,532.89	\$214,913.11	\$0.00	\$371,469.00	\$0.00	\$40,308.90	\$0.00
Unreserved Fund balance	\$25,227,856.82	\$2,367,954.89	\$2,031,115.70	(\$57,872.02)	\$0.00	\$497,866.30	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,437,389.71</b>	<b>\$2,582,868.00</b>	<b>\$2,031,115.70</b>	<b>\$313,596.98</b>	<b>\$0.00</b>	<b>\$538,175.20</b>	<b>\$47,593,214.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,437,389.71</b>	<b>\$2,610,176.97</b>	<b>\$2,031,115.70</b>	<b>\$313,596.98</b>	<b>\$0.00</b>	<b>\$538,175.20</b>	<b>\$52,438,469.14</b>

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