

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 05**

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	\$15,411,136.06	\$1,797,110.62	\$2,031,115.70	\$344,551.98	\$0.00	\$551,849.49	\$0.00
Investments	\$10,267,014.10	\$579,283.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$229,205.16	\$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>\$25,678,150.16</b>	<b>\$2,642,946.35</b>	<b>\$2,031,115.70</b>	<b>\$344,551.98</b>	<b>\$0.00</b>	<b>\$551,849.49</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	\$259,570.70	\$234,122.81	\$0.00	\$371,469.00	\$0.00	\$55,468.15	\$0.00
Unreserved Fund balance	\$25,418,579.46	\$2,381,514.57	\$2,031,115.70	(\$26,917.02)	\$0.00	\$496,381.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,678,150.16</b>	<b>\$2,615,637.38</b>	<b>\$2,031,115.70</b>	<b>\$344,551.98</b>	<b>\$0.00</b>	<b>\$551,849.49</b>	<b>\$47,593,214.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,678,150.16</b>	<b>\$2,642,946.35</b>	<b>\$2,031,115.70</b>	<b>\$344,551.98</b>	<b>\$0.00</b>	<b>\$551,849.49</b>	<b>\$52,438,469.14</b>

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