

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 09**

**Exhibit F-I-A**

**020 - Covington County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$11,409,003.05	\$1,488,134.84	\$1,603,728.51	\$689,959.26	\$0.00	\$512,788.88	\$0.00
Investments	\$10,267,014.10	\$562,577.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$68,987.26	\$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	\$41,888,719.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,046,207.36
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,447,500.85
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,990,365.75
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$21,689,017.15</b>	<b>\$2,119,699.35</b>	<b>\$1,603,728.51</b>	<b>\$689,959.26</b>	<b>\$0.00</b>	<b>\$512,788.88</b>	<b>\$51,372,793.89</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$33,084.02	\$0.00	\$0.00	\$0.00	\$51.74	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,437,866.60
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$33,084.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51.74</b>	<b>\$5,437,866.60</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,934,927.29
Contributed Capital							
Reserved Fund Balance	\$362,193.27	\$212,082.62	\$0.00	\$15,250.40	\$0.00	\$41,714.90	\$0.00
Unreserved Fund balance	\$21,326,823.88	\$1,874,532.71	\$1,603,728.51	\$674,708.86	\$0.00	\$471,022.24	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,689,017.15</b>	<b>\$2,086,615.33</b>	<b>\$1,603,728.51</b>	<b>\$689,959.26</b>	<b>\$0.00</b>	<b>\$512,737.14</b>	<b>\$45,934,927.29</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,689,017.15</b>	<b>\$2,119,699.35</b>	<b>\$1,603,728.51</b>	<b>\$689,959.26</b>	<b>\$0.00</b>	<b>\$512,788.88</b>	<b>\$51,372,793.89</b>

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