

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 05**

Exhibit F-I-A

*020 - Covington County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,239,491.51	\$1,770,434.23	\$1,400,659.88	\$267,274.82	\$0.00	\$502,413.13	\$0.00
Investments	\$10,267,014.10	\$556,503.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,000.00	\$129,486.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$70,954.52	\$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	\$42,197,266.38
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$492,940.75
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,244,432.22
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,474,117.70
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,532,505.61</b>	<b>\$2,527,378.75</b>	<b>\$1,400,659.88</b>	<b>\$267,274.82</b>	<b>\$0.00</b>	<b>\$502,413.13</b>	<b>\$48,408,757.05</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$30,486.88	\$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	\$5,718,549.92
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$30,486.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,718,549.92</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,690,207.13
Contributed Capital							
Reserved Fund Balance	\$136,809.82	\$212,273.09	\$0.00	\$22,282.00	\$0.00	\$52,822.29	\$0.00
Unreserved Fund balance	\$19,395,695.79	\$2,284,618.78	\$1,400,659.88	\$244,992.82	\$0.00	\$449,590.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,532,505.61</b>	<b>\$2,496,891.87</b>	<b>\$1,400,659.88</b>	<b>\$267,274.82</b>	<b>\$0.00</b>	<b>\$502,413.13</b>	<b>\$42,690,207.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,532,505.61</b>	<b>\$2,527,378.75</b>	<b>\$1,400,659.88</b>	<b>\$267,274.82</b>	<b>\$0.00</b>	<b>\$502,413.13</b>	<b>\$48,408,757.05</b>

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