

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 07**

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	\$10,068,094.50	\$1,981,437.42	\$1,204,322.31	\$962,407.79	\$0.00	\$505,342.36	\$0.00
Investments	\$10,267,014.10	\$438,476.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$141,288.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$73,268.19	\$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	\$39,713,914.50
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,285,855.76
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,048,094.65
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,048,293.44
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$20,335,108.60</b>	<b>\$2,634,470.61</b>	<b>\$1,204,322.31</b>	<b>\$962,407.79</b>	<b>\$0.00</b>	<b>\$505,342.36</b>	<b>\$47,096,158.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$31,402.88	\$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	\$6,096,388.09
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$31,402.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,096,388.09</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,999,770.26
Contributed Capital							
Reserved Fund Balance	\$447,633.35	\$189,402.59	\$0.00	\$298,148.00	\$0.00	\$76,844.03	\$0.00
Unreserved Fund balance	\$19,887,475.25	\$2,413,665.14	\$1,204,322.31	\$664,259.79	\$0.00	\$428,498.33	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,335,108.60</b>	<b>\$2,603,067.73</b>	<b>\$1,204,322.31</b>	<b>\$962,407.79</b>	<b>\$0.00</b>	<b>\$505,342.36</b>	<b>\$40,999,770.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,335,108.60</b>	<b>\$2,634,470.61</b>	<b>\$1,204,322.31</b>	<b>\$962,407.79</b>	<b>\$0.00</b>	<b>\$505,342.36</b>	<b>\$47,096,158.35</b>

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