

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 09**

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	\$9,992,636.71	\$2,026,860.25	\$1,204,322.31	\$556,289.96	\$0.00	\$429,608.59	\$0.00
Investments	\$10,267,014.10	\$438,624.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$5,009.12	\$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>\$20,259,650.81</b>	<b>\$2,543,762.32</b>	<b>\$1,204,322.31</b>	<b>\$556,289.96</b>	<b>\$0.00</b>	<b>\$429,608.59</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	\$298,608.09	\$195,194.21	\$0.00	\$0.00	\$0.00	\$51,145.27	\$0.00
Unreserved Fund balance	\$19,961,042.72	\$2,317,165.23	\$1,204,322.31	\$556,289.96	\$0.00	\$378,463.32	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,259,650.81</b>	<b>\$2,512,359.44</b>	<b>\$1,204,322.31</b>	<b>\$556,289.96</b>	<b>\$0.00</b>	<b>\$429,608.59</b>	<b>\$40,999,770.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,259,650.81</b>	<b>\$2,543,762.32</b>	<b>\$1,204,322.31</b>	<b>\$556,289.96</b>	<b>\$0.00</b>	<b>\$429,608.59</b>	<b>\$47,096,158.35</b>

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