

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 03

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
Assets and Other Debits:							
Assets:							
Cash	\$8,658,220.84	\$1,702,578.30	\$1,400,659.88	\$651,051.61	\$0.00	\$466,984.60	\$0.00
Investments	\$10,267,014.10	\$439,003.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$199,259.05	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$18,925,234.94	\$2,411,795.81	\$1,400,659.88	\$651,051.61	\$0.00	\$466,984.60	\$48,408,757.05
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$33,004.02	\$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
Total Liabilities:	\$0.00	\$33,004.02	\$0.00	\$0.00	\$0.00	\$0.00	\$5,718,549.92
Fund Equity:							
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	\$61,623.57	\$169,319.50	\$0.00	\$22,282.00	\$0.00	\$47,490.72	\$0.00
Unreserved Fund balance	\$18,863,611.37	\$2,209,472.29	\$1,400,659.88	\$628,769.61	\$0.00	\$419,493.88	\$0.00
Total Fund Equity:	\$18,925,234.94	\$2,378,791.79	\$1,400,659.88	\$651,051.61	\$0.00	\$466,984.60	\$42,690,207.13
Total Liabilities and Fund Equity:	\$18,925,234.94	\$2,411,795.81	\$1,400,659.88	\$651,051.61	\$0.00	\$466,984.60	\$48,408,757.05

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