

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 10**

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	\$7,946,745.87	\$1,561,329.29	\$1,400,659.88	\$724,735.84	\$0.00	\$531,871.39	\$0.00
Investments	\$10,267,014.10	\$558,053.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,000.00	\$0.00	\$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>\$18,239,759.97</b>	<b>\$2,190,337.53</b>	<b>\$1,400,659.88</b>	<b>\$724,735.84</b>	<b>\$0.00</b>	<b>\$531,871.39</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	\$30,280.35	\$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>\$30,280.35</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	\$263,120.75	\$322,990.39	\$0.00	\$22,282.00	\$0.00	\$84,212.84	\$0.00
Unreserved Fund balance	\$17,976,639.22	\$1,836,860.26	\$1,400,659.88	\$702,453.84	\$0.00	\$417,378.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$18,239,759.97</b>	<b>\$2,159,850.65</b>	<b>\$1,400,659.88</b>	<b>\$724,735.84</b>	<b>\$0.00</b>	<b>\$501,591.04</b>	<b>\$42,690,207.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$18,239,759.97</b>	<b>\$2,190,337.53</b>	<b>\$1,400,659.88</b>	<b>\$724,735.84</b>	<b>\$0.00</b>	<b>\$531,871.39</b>	<b>\$48,408,757.05</b>

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