

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 08**

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	
Assets and Other Debits:							
Assets:							
Cash	\$9,916,469.23	\$2,031,886.89	\$1,204,322.31	\$531,444.96	\$0.00	\$443,668.51	\$0.00
Investments	\$10,267,014.10	\$438,476.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$113,785.34	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$20,183,483.33	\$2,657,417.01	\$1,204,322.31	\$531,444.96	\$0.00	\$443,668.51	\$47,096,158.35
Liabilities and Fund Equity:							
Liabilities:							
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
Total Liabilities:	\$0.00	\$31,402.88	\$0.00	\$0.00	\$0.00	\$0.00	\$6,096,388.09
Fund Equity:							
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	\$428,676.87	\$200,989.43	\$0.00	\$0.00	\$0.00	\$56,463.14	\$0.00
Unreserved Fund balance	\$19,754,806.46	\$2,425,024.70	\$1,204,322.31	\$531,444.96	\$0.00	\$387,205.37	\$0.00
Total Fund Equity:	\$20,183,483.33	\$2,626,014.13	\$1,204,322.31	\$531,444.96	\$0.00	\$443,668.51	\$40,999,770.26
Total Liabilities and Fund Equity:	\$20,183,483.33	\$2,657,417.01	\$1,204,322.31	\$531,444.96	\$0.00	\$443,668.51	\$47,096,158.35

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