

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 01**

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	\$8,742,766.33	\$1,632,935.40	\$1,244,432.22	\$831,357.64	\$0.00	\$454,876.38	\$0.00
Investments	\$10,267,014.10	\$438,804.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$23,984.34	\$188,142.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$35,835.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,088,204.56
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,630,345.36
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,069,600.69</b>	<b>\$2,330,836.84</b>	<b>\$1,244,432.22</b>	<b>\$831,357.64</b>	<b>\$0.00</b>	<b>\$454,876.38</b>	<b>\$48,408,757.05</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$35,835.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$74,133.66	\$84,550.53	\$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
<b>Total Liabilities:</b>	<b>\$74,133.66</b>	<b>\$120,386.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$128,945.09	\$184,844.60	\$0.00	\$0.00	\$0.00	\$21,678.94	\$0.00
Unreserved Fund balance	\$18,866,521.94	\$2,025,605.79	\$1,244,432.22	\$831,357.64	\$0.00	\$433,197.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$18,995,467.03</b>	<b>\$2,210,450.39</b>	<b>\$1,244,432.22</b>	<b>\$831,357.64</b>	<b>\$0.00</b>	<b>\$454,876.38</b>	<b>\$42,690,207.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,069,600.69</b>	<b>\$2,330,836.84</b>	<b>\$1,244,432.22</b>	<b>\$831,357.64</b>	<b>\$0.00</b>	<b>\$454,876.38</b>	<b>\$48,408,757.05</b>

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