

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2018**

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	\$9,030,803.49	\$1,719,783.60	\$1,244,432.22	\$803,514.64	\$0.00	\$440,248.12	\$0.00
Investments	\$10,267,014.10	\$438,804.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$430,509.98	\$204,468.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$47,223.49	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$19,775,551.06	\$2,434,011.14	\$1,244,432.22	\$803,514.64	\$0.00	\$440,248.12	\$48,408,757.05
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$47,223.49	\$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
Total Liabilities:	\$74,133.66	\$131,774.02	\$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	\$0.00	\$70,954.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$19,701,417.40	\$2,231,282.60	\$1,244,432.22	\$803,514.64	\$0.00	\$440,248.12	\$0.00
Total Fund Equity:	\$19,701,417.40	\$2,302,237.12	\$1,244,432.22	\$803,514.64	\$0.00	\$440,248.12	\$42,690,207.13
Total Liabilities and Fund Equity:	\$19,775,551.06	\$2,434,011.14	\$1,244,432.22	\$803,514.64	\$0.00	\$440,248.12	\$48,408,757.05

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