

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 06

Exhibit F-I-A

020 - Covington County Schools

| | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|------------------------|-----------------------|-----------------------|---------------------|--------------------|---------------------|------------------------|
| | General | Special | Debt | Capital | Enterp/ | Trust Agency | GROUPS |
| Description | | Revenue | Service | Projects | Internal | | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$8,231,471.94 | \$1,809,920.45 | \$1,400,659.88 | \$845,596.84 | \$0.00 | \$490,755.15 | \$0.00 |
| Investments | \$10,267,014.10 | \$556,503.94 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$26,000.00 | \$112,450.11 | \$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: | \$18,524,486.04 | \$2,549,829.02 | \$1,400,659.88 | \$845,596.84 | \$0.00 | \$490,755.15 | \$48,408,757.05 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | | | | | | | |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$0.00 | \$30,486.88 | \$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 | \$5,718,549.92 |
| Total Liabilities: | \$0.00 | \$30,486.88 | \$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 | \$113,863.72 | \$230,258.84 | \$0.00 | \$22,282.00 | \$0.00 | \$48,785.92 | \$0.00 |
| Unreserved Fund balance | \$18,410,622.32 | \$2,289,083.30 | \$1,400,659.88 | \$823,314.84 | \$0.00 | \$441,969.23 | \$0.00 |
| Total Fund Equity: | \$18,524,486.04 | \$2,519,342.14 | \$1,400,659.88 | \$845,596.84 | \$0.00 | \$490,755.15 | \$42,690,207.13 |
| Total Liabilities and Fund Equity: | \$18,524,486.04 | \$2,549,829.02 | \$1,400,659.88 | \$845,596.84 | \$0.00 | \$490,755.15 | \$48,408,757.05 |

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