

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 08

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$7,809,550.53	\$1,737,798.67	\$1,400,659.88	\$1,027,614.84	\$0.00	\$486,261.90	\$0.00
Investments	\$10,267,014.10	\$557,272.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,000.00	\$110,629.08	\$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:	\$18,102,564.63	\$2,476,654.41	\$1,400,659.88	\$1,027,614.84	\$0.00	\$486,261.90	\$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	\$359,703.33	\$316,509.36	\$0.00	\$381,405.00	\$0.00	\$73,905.05	\$0.00
Unreserved Fund balance	\$17,742,861.30	\$2,129,658.17	\$1,400,659.88	\$646,209.84	\$0.00	\$412,356.85	\$0.00
Total Fund Equity:	\$18,102,564.63	\$2,446,167.53	\$1,400,659.88	\$1,027,614.84	\$0.00	\$486,261.90	\$42,690,207.13
Total Liabilities and Fund Equity:	\$18,102,564.63	\$2,476,654.41	\$1,400,659.88	\$1,027,614.84	\$0.00	\$486,261.90	\$48,408,757.05

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