

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2019, Fiscal Period 08**

**020 - Covington County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$12,877,920.10	\$0.00	\$156,227.66	\$590,289.34	\$0.00	\$13,624,437.10
Federal Sources	\$780.00	\$2,611,549.97	\$0.00	\$0.00	\$0.00	\$2,612,329.97
Local Sources	\$4,931,116.71	\$957,389.78	\$0.00	\$203,684.00	\$626,326.44	\$6,718,516.93
Other Sources	\$118,925.05	\$16,881.35	\$0.00	\$0.00	\$0.00	\$135,806.40
<b>Total Revenues:</b>	<b>\$17,928,741.86</b>	<b>\$3,585,821.10</b>	<b>\$156,227.66</b>	<b>\$793,973.34</b>	<b>\$626,326.44</b>	<b>\$23,091,090.40</b>
<b>Expenditures</b>						
Instructional Services	\$9,433,570.30	\$1,459,453.44	\$0.00	\$0.00	\$275,527.79	\$11,168,551.53
Instructional Support Services	\$2,553,595.77	\$219,787.87	\$0.00	\$0.00	\$25,320.79	\$2,798,704.43
Operation & Maintenance Services	\$1,560,694.92	\$88,676.00	\$0.00	\$89,873.14	\$13,278.36	\$1,752,522.42
Auxiliary Services	\$1,378,028.01	\$1,254,186.38	\$0.00	\$0.00	\$13,664.04	\$2,645,878.43
General Administrative Services	\$679,804.20	\$103,170.04	\$0.00	\$0.00	\$0.00	\$782,974.24
Capital Outlay	\$3,414,021.21	\$0.00	\$0.00	\$100,000.00	\$0.00	\$3,514,021.21
Debt Service	\$0.00	\$0.00	\$0.00	\$380,000.00	\$0.00	\$380,000.00
Other Expenditures	\$507,790.61	\$466,545.41	\$0.00	\$0.00	\$221,532.36	\$1,195,868.38
<b>Total Expenditures:</b>	<b>\$19,527,505.02</b>	<b>\$3,591,819.14</b>	<b>\$0.00</b>	<b>\$569,873.14</b>	<b>\$549,323.34</b>	<b>\$24,238,520.64</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$152,663.94	\$244,600.52	\$0.00	\$0.00	\$17,632.02	\$414,896.48
Other Fund Uses:	\$152,753.30	\$94,697.07	\$0.00	\$0.00	\$48,621.34	\$296,071.71
<b>Total Other Fund Sources (Uses):</b>	<b>(\$89.36)</b>	<b>\$149,903.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$30,989.32)</b>	<b>\$118,824.77</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,598,852.52)</b>	<b>\$143,905.41</b>	<b>\$156,227.66</b>	<b>\$224,100.20</b>	<b>\$46,013.78</b>	<b>(\$1,028,605.47)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$19,701,417.15</b>	<b>\$2,302,262.12</b>	<b>\$1,244,432.22</b>	<b>\$803,514.64</b>	<b>\$440,248.12</b>	<b>\$24,491,874.25</b>
<b>Ending Fund Balance:</b>	<b>\$18,102,564.63</b>	<b>\$2,446,167.53</b>	<b>\$1,400,659.88</b>	<b>\$1,027,614.84</b>	<b>\$486,261.90</b>	<b>\$23,463,268.78</b>

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