

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 09

Exhibit F-I-A

020 - Covington County Schools

020 - Covington County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$8,021,420.90	\$1,740,859.68	\$1,400,659.88	\$1,031,015.84	\$0.00	\$483,497.44	\$0.00
Investments	\$10,267,014.10	\$557,272.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,000.00	\$0.00	\$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:	\$18,314,435.00	\$2,369,086.34	\$1,400,659.88	\$1,031,015.84	\$0.00	\$483,497.44	\$48,408,757.05
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$10.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$30,497.23	\$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	\$383,868.69	\$304,122.35	\$0.00	\$356,405.00	\$0.00	\$69,839.01	\$0.00
Unreserved Fund balance	\$17,930,566.31	\$2,034,466.76	\$1,400,659.88	\$674,610.84	\$0.00	\$413,658.43	\$0.00
Total Fund Equity:	\$18,314,435.00	\$2,338,589.11	\$1,400,659.88	\$1,031,015.84	\$0.00	\$483,497.44	\$42,690,207.13
Total Liabilities and Fund Equity:	\$18,314,435.00	\$2,369,086.34	\$1,400,659.88	\$1,031,015.84	\$0.00	\$483,497.44	\$48,408,757.05

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