

**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 11**

**020 - Covington County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$18,560,613.74	\$0.00	\$156,227.66	\$673,818.34	\$0.00	\$19,390,659.74
Federal Sources	\$1,178.00	\$3,545,968.76	\$0.00	\$0.00	\$0.00	\$3,547,146.76
Local Sources	\$6,224,251.24	\$1,150,128.79	\$0.00	\$203,684.00	\$820,986.50	\$8,399,050.53
Other Sources	\$154,660.96	\$16,881.35	\$0.00	\$0.00	\$0.00	\$171,542.31
<b>Total Revenues:</b>	<b>\$24,940,703.94</b>	<b>\$4,712,978.90</b>	<b>\$156,227.66</b>	<b>\$877,502.34</b>	<b>\$820,986.50</b>	<b>\$31,508,399.34</b>
<b>Expenditures</b>						
Instructional Services	\$13,003,636.57	\$1,995,724.19	\$0.00	\$0.00	\$378,234.90	\$15,377,595.66
Instructional Support Services	\$3,529,714.46	\$301,449.97	\$0.00	\$0.00	\$36,963.61	\$3,868,128.04
Operation & Maintenance Services	\$2,359,109.96	\$162,248.02	\$0.00	\$114,315.14	\$20,279.11	\$2,655,952.23
Auxiliary Services	\$2,034,892.44	\$1,745,693.22	\$0.00	\$334,123.00	\$18,983.45	\$4,133,692.11
General Administrative Services	\$958,854.97	\$143,645.94	\$0.00	\$0.00	\$0.00	\$1,102,500.91
Capital Outlay	\$3,453,266.61	\$0.00	\$0.00	\$100,000.00	\$0.00	\$3,553,266.61
Debt Service	\$0.00	\$0.00	\$0.00	\$380,000.00	\$0.00	\$380,000.00
Other Expenditures	\$704,922.91	\$575,390.47	\$0.00	\$0.00	\$261,401.64	\$1,541,715.02
<b>Total Expenditures:</b>	<b>\$26,044,397.92</b>	<b>\$4,924,151.81</b>	<b>\$0.00</b>	<b>\$928,438.14</b>	<b>\$715,862.71</b>	<b>\$32,612,850.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$188,282.44	\$305,716.05	\$0.00	\$0.00	\$21,110.66	\$515,109.15
Other Fund Uses:	\$185,253.30	\$129,648.13	\$0.00	\$0.00	\$57,478.78	\$372,380.21
<b>Total Other Fund Sources (Uses):</b>	<b>\$3,029.14</b>	<b>\$176,067.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$36,368.12)</b>	<b>\$142,728.94</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,100,664.84)</b>	<b>(\$35,104.99)</b>	<b>\$156,227.66</b>	<b>(\$50,935.80)</b>	<b>\$68,755.67</b>	<b>(\$961,722.30)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$19,701,417.15</b>	<b>\$2,302,237.12</b>	<b>\$1,244,432.22</b>	<b>\$803,514.64</b>	<b>\$440,248.12</b>	<b>\$24,491,849.25</b>
<b>Ending Fund Balance:</b>	<b>\$18,600,752.31</b>	<b>\$2,267,132.13</b>	<b>\$1,400,659.88</b>	<b>\$752,578.84</b>	<b>\$509,003.79</b>	<b>\$23,530,126.95</b>

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