

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 07**

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	\$10,143,167.57	\$1,524,872.64	\$1,603,728.51	\$1,223,252.86	\$0.00	\$553,401.66	\$0.00
Investments	\$10,267,014.10	\$562,577.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$13,000.00	\$67,285.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$68,987.26	\$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	\$41,888,719.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,046,207.36
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,447,500.85
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,990,365.75
Other Debits							
Total Assets and Other Debits:	\$20,423,181.67	\$2,223,722.59	\$1,603,728.51	\$1,223,252.86	\$0.00	\$553,401.66	\$51,372,793.89
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$33,084.02	\$0.00	\$0.00	\$0.00	\$51.74	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,437,866.60
Total Liabilities:	\$0.00	\$33,084.02	\$0.00	\$0.00	\$0.00	\$51.74	\$5,437,866.60
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,934,927.29
Contributed Capital							
Reserved Fund Balance	\$84,377.86	\$117,435.12	\$0.00	\$407,974.00	\$0.00	\$11,689.48	\$0.00
Unreserved Fund balance	\$20,338,803.81	\$2,073,203.45	\$1,603,728.51	\$815,278.86	\$0.00	\$541,660.44	\$0.00
Total Fund Equity:	\$20,423,181.67	\$2,190,638.57	\$1,603,728.51	\$1,223,252.86	\$0.00	\$553,349.92	\$45,934,927.29
Total Liabilities and Fund Equity:	\$20,423,181.67	\$2,223,722.59	\$1,603,728.51	\$1,223,252.86	\$0.00	\$553,401.66	\$51,372,793.89

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