

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 08

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
Assets and Other Debits:							
Assets:							
Cash	\$10,532,240.36	\$1,435,786.00	\$1,603,728.51	\$1,048,685.86	\$0.00	\$540,895.70	\$0.00
Investments	\$10,267,014.10	\$562,577.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$13,000.00	\$106,796.35	\$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:	\$20,812,254.46	\$2,174,146.86	\$1,603,728.51	\$1,048,685.86	\$0.00	\$540,895.70	\$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	\$98,035.54	\$132,901.29	\$0.00	\$407,974.00	\$0.00	\$34,890.66	\$0.00
Unreserved Fund balance	\$20,714,218.92	\$2,008,161.55	\$1,603,728.51	\$640,711.86	\$0.00	\$505,953.30	\$0.00
Total Fund Equity:	\$20,812,254.46	\$2,141,062.84	\$1,603,728.51	\$1,048,685.86	\$0.00	\$540,843.96	\$45,934,927.29
Total Liabilities and Fund Equity:	\$20,812,254.46	\$2,174,146.86	\$1,603,728.51	\$1,048,685.86	\$0.00	\$540,895.70	\$51,372,793.89

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