

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 07**

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,471,383.23	\$2,146,958.09	\$2,488,475.21	\$869,331.77	\$0.00	\$601,843.94	\$0.00
Investments	\$15,267,014.10	\$748,366.07	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$0.00	\$254,404.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$103,977.50	\$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	\$51,082,636.72
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,630,750.67
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,332,247.55
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$669,752.45
Other Debits							
Total Assets and Other Debits:	\$27,738,397.33	\$3,253,706.34	\$2,488,475.21	\$869,331.77	\$0.00	\$711,843.94	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$416.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$34,779.82	\$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	\$3,002,000.00
Total Liabilities:	\$0.00	\$35,196.22	\$0.00	\$0.00	\$0.00	\$0.00	\$3,002,000.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,713,387.39
Contributed Capital							
Reserved Fund Balance	\$1,001,078.22	\$345,798.84	\$0.00	\$430,335.00	\$0.00	\$129,717.00	\$0.00
Unreserved Fund balance	\$26,737,319.11	\$2,872,711.28	\$2,488,475.21	\$438,996.77	\$0.00	\$582,126.94	\$0.00
Total Fund Equity:	\$27,738,397.33	\$3,218,510.12	\$2,488,475.21	\$869,331.77	\$0.00	\$711,843.94	\$58,713,387.39
Total Liabilities and Fund Equity:	\$27,738,397.33	\$3,253,706.34	\$2,488,475.21	\$869,331.77	\$0.00	\$711,843.94	\$61,715,387.39

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