

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 08**

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$12,216,397.00	\$2,259,281.28	\$2,488,475.21	\$1,042,514.77	\$0.00	\$539,681.25	\$0.00
Investments	\$15,267,014.10	\$750,235.82	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$0.00	\$180,492.85	\$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:	\$27,483,411.10	\$3,293,987.45	\$2,488,475.21	\$1,042,514.77	\$0.00	\$649,681.25	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
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	\$34,779.82	\$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	\$806,326.87	\$593,560.65	\$0.00	\$430,335.00	\$0.00	\$113,570.42	\$0.00
Unreserved Fund balance	\$26,677,084.23	\$2,665,646.98	\$2,488,475.21	\$612,179.77	\$0.00	\$536,110.83	\$0.00
Total Fund Equity:	\$27,483,411.10	\$3,259,207.63	\$2,488,475.21	\$1,042,514.77	\$0.00	\$649,681.25	\$58,713,387.39
Total Liabilities and Fund Equity:	\$27,483,411.10	\$3,293,987.45	\$2,488,475.21	\$1,042,514.77	\$0.00	\$649,681.25	\$61,715,387.39

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