

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 03**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,313,960.35	\$1,990,034.39	\$2,488,475.21	\$864,034.02	\$0.00	\$648,230.57	\$0.00
Investments	\$15,267,014.10	\$590,915.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$33,321.38	\$92,048.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$33,321.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$25,647,617.21</b>	<b>\$2,776,975.31</b>	<b>\$2,488,475.21</b>	<b>\$864,034.02</b>	<b>\$0.00</b>	<b>\$648,230.57</b>	<b>\$61,715,387.39</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$33,321.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
<b>Total Liabilities:</b>	<b>\$33,321.38</b>	<b>\$34,779.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,002,000.00</b>
<b>Fund Equity:</b>							
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	\$423,109.88	\$224,289.10	\$0.00	\$89,000.00	\$0.00	\$63,758.21	\$0.00
Unreserved Fund balance	\$25,191,185.95	\$2,517,906.39	\$2,488,475.21	\$775,034.02	\$0.00	\$584,472.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,614,295.83</b>	<b>\$2,742,195.49</b>	<b>\$2,488,475.21</b>	<b>\$864,034.02</b>	<b>\$0.00</b>	<b>\$648,230.57</b>	<b>\$58,713,387.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,647,617.21</b>	<b>\$2,776,975.31</b>	<b>\$2,488,475.21</b>	<b>\$864,034.02</b>	<b>\$0.00</b>	<b>\$648,230.57</b>	<b>\$61,715,387.39</b>

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