

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 01

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	\$14,286,081.65	\$1,854,384.12	\$2,332,247.55	\$993,987.68	\$0.00	\$640,426.05	\$0.00
Investments	\$10,267,014.10	\$590,915.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$50,593.27	\$701,479.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$565,063.94	\$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
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,176,019.89
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$825,980.11
Other Debits							
Total Assets and Other Debits:	\$25,168,752.96	\$3,250,756.43	\$2,332,247.55	\$993,987.68	\$0.00	\$640,426.05	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$50,593.27	\$514,470.67	\$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
Total Liabilities:	\$50,593.27	\$549,250.49	\$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	\$242,489.80	\$212,193.01	\$0.00	\$89,000.00	\$0.00	\$55,797.09	\$0.00
Unreserved Fund balance	\$24,875,669.89	\$2,489,312.93	\$2,332,247.55	\$904,987.68	\$0.00	\$584,628.96	\$0.00
Total Fund Equity:	\$25,118,159.69	\$2,701,505.94	\$2,332,247.55	\$993,987.68	\$0.00	\$640,426.05	\$58,713,387.39
Total Liabilities and Fund Equity:	\$25,168,752.96	\$3,250,756.43	\$2,332,247.55	\$993,987.68	\$0.00	\$640,426.05	\$61,715,387.39

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