

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 10**

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,027,723.42	\$1,914,624.94	\$2,488,475.21	\$1,539,020.02	\$0.00	\$578,646.97	\$0.00
Investments	\$15,267,014.10	\$750,235.82	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$0.00	\$10.00	\$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:	\$27,294,737.52	\$2,768,848.26	\$2,488,475.21	\$1,539,020.02	\$0.00	\$688,646.97	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$174.57)	\$0.00	\$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:	(\$174.57)	\$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	\$643,445.10	\$359,286.04	\$0.00	\$383,499.00	\$0.00	\$121,770.95	\$0.00
Unreserved Fund balance	\$26,651,466.99	\$2,374,782.40	\$2,488,475.21	\$1,155,521.02	\$0.00	\$566,876.02	\$0.00
Total Fund Equity:	\$27,294,912.09	\$2,734,068.44	\$2,488,475.21	\$1,539,020.02	\$0.00	\$688,646.97	\$58,713,387.39
Total Liabilities and Fund Equity:	\$27,294,737.52	\$2,768,848.26	\$2,488,475.21	\$1,539,020.02	\$0.00	\$688,646.97	\$61,715,387.39

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