

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 02**

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	\$14,701,259.05	\$1,901,772.59	\$2,488,475.21	\$832,447.02	\$0.00	\$668,127.32	\$0.00
Investments	\$10,267,014.10	\$590,915.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$33,321.38	\$643,758.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$524,592.65	\$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	\$2,332,247.55
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:	\$25,526,187.18	\$3,240,423.41	\$2,488,475.21	\$832,447.02	\$0.00	\$668,127.32	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$33,321.38	\$491,271.27	\$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:	\$33,321.38	\$526,051.09	\$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	\$271,985.68	\$202,824.59	\$0.00	\$89,000.00	\$0.00	\$37,952.14	\$0.00
Unreserved Fund balance	\$25,220,880.12	\$2,511,547.73	\$2,488,475.21	\$743,447.02	\$0.00	\$630,175.18	\$0.00
Total Fund Equity:	\$25,492,865.80	\$2,714,372.32	\$2,488,475.21	\$832,447.02	\$0.00	\$668,127.32	\$58,713,387.39
Total Liabilities and Fund Equity:	\$25,526,187.18	\$3,240,423.41	\$2,488,475.21	\$832,447.02	\$0.00	\$668,127.32	\$61,715,387.39

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