

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 06**

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,680,824.88	\$2,555,859.13	\$2,488,475.21	\$866,791.02	\$0.00	\$593,900.15	\$0.00
Investments	\$15,267,014.10	\$748,366.07	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$0.00	\$189,501.79	\$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:	\$27,947,838.98	\$3,597,704.49	\$2,488,475.21	\$866,791.02	\$0.00	\$703,900.15	\$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	\$640,868.61	\$230,880.66	\$0.00	\$379,050.00	\$0.00	\$88,593.55	\$0.00
Unreserved Fund balance	\$27,306,970.37	\$3,332,044.01	\$2,488,475.21	\$487,741.02	\$0.00	\$615,306.60	\$0.00
Total Fund Equity:	\$27,947,838.98	\$3,562,924.67	\$2,488,475.21	\$866,791.02	\$0.00	\$703,900.15	\$58,713,387.39
Total Liabilities and Fund Equity:	\$27,947,838.98	\$3,597,704.49	\$2,488,475.21	\$866,791.02	\$0.00	\$703,900.15	\$61,715,387.39

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