

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 04**

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	\$12,863,452.85	\$1,463,005.12	\$2,488,475.21	\$895,621.02	\$0.00	\$663,164.76	\$0.00
Investments	\$15,267,014.10	\$744,616.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$33,321.38	\$240,396.32	\$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
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:	\$28,197,109.71	\$2,551,995.01	\$2,488,475.21	\$895,621.02	\$0.00	\$663,164.76	\$61,715,387.39
Liabilities and Fund Equity:							
Liabilities:							
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
Total Liabilities:	\$33,321.38	\$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	\$457,246.62	\$264,161.83	\$0.00	\$176,819.00	\$0.00	\$61,459.35	\$0.00
Unreserved Fund balance	\$27,706,541.71	\$2,253,053.36	\$2,488,475.21	\$718,802.02	\$0.00	\$601,705.41	\$0.00
Total Fund Equity:	\$28,163,788.33	\$2,517,215.19	\$2,488,475.21	\$895,621.02	\$0.00	\$663,164.76	\$58,713,387.39
Total Liabilities and Fund Equity:	\$28,197,109.71	\$2,551,995.01	\$2,488,475.21	\$895,621.02	\$0.00	\$663,164.76	\$61,715,387.39

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