

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 11**

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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,511,554.12	\$3,055,021.28	\$2,488,475.21	\$1,544,543.24	\$0.00	\$618,906.04	\$0.00
Investments	\$15,267,014.10	\$752,129.25	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$0.00	\$208,664.60	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$29,778,568.22</b>	<b>\$4,119,792.63</b>	<b>\$2,488,475.21</b>	<b>\$1,544,543.24</b>	<b>\$0.00</b>	<b>\$728,906.04</b>	<b>\$61,715,387.39</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$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
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$34,779.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$3,002,000.00</b>
<b>Fund Equity:</b>							
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	\$636,414.75	\$414,770.00	\$0.00	\$379,050.00	\$0.00	\$152,595.08	\$0.00
Unreserved Fund balance	\$29,142,153.47	\$3,670,242.81	\$2,488,475.21	\$1,165,493.24	\$0.00	\$576,210.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$29,778,568.22</b>	<b>\$4,085,012.81</b>	<b>\$2,488,475.21</b>	<b>\$1,544,543.24</b>	<b>\$0.00</b>	<b>\$728,806.04</b>	<b>\$58,713,387.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$29,778,568.22</b>	<b>\$4,119,792.63</b>	<b>\$2,488,475.21</b>	<b>\$1,544,543.24</b>	<b>\$0.00</b>	<b>\$728,906.04</b>	<b>\$61,715,387.39</b>

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