

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 05

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	\$12,881,884.93	\$2,092,121.62	\$2,488,475.21	\$843,184.02	\$0.00	\$552,348.06	\$0.00
Investments	\$15,267,014.10	\$748,366.07	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00
Receivables	\$33,321.38	\$238,577.86	\$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:	\$28,215,541.79	\$3,183,043.05	\$2,488,475.21	\$843,184.02	\$0.00	\$662,348.06	\$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	\$567,153.03	\$173,396.95	\$0.00	\$379,050.00	\$0.00	\$65,436.79	\$0.00
Unreserved Fund balance	\$27,615,067.38	\$2,974,866.28	\$2,488,475.21	\$464,134.02	\$0.00	\$596,911.27	\$0.00
Total Fund Equity:	\$28,182,220.41	\$3,148,263.23	\$2,488,475.21	\$843,184.02	\$0.00	\$662,348.06	\$58,713,387.39
Total Liabilities and Fund Equity:	\$28,215,541.79	\$3,183,043.05	\$2,488,475.21	\$843,184.02	\$0.00	\$662,348.06	\$61,715,387.39

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