

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, 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	\$15,995,181.62	\$1,486,690.18	\$2,099,697.04	\$691,492.66	\$0.00	\$648,392.57	\$0.00
Investments	\$10,267,014.10	\$579,484.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$86,372.51	\$146,035.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$86,372.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$104,098.60	\$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	\$48,187,332.26
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,027,205.30
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,469.38
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,588,943.05
Other Debits							
Total Assets and Other Debits:	\$26,434,940.74	\$2,316,308.78	\$2,099,697.04	\$691,492.66	\$0.00	\$648,392.57	\$53,746,949.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$86,372.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$34,720.23	\$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	\$4,532,412.43
Total Liabilities:	\$86,372.51	\$34,720.23	\$0.00	\$0.00	\$0.00	\$0.00	\$4,532,412.43
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,214,537.56
Contributed Capital							
Reserved Fund Balance	\$510,287.05	\$478,789.23	\$0.00	\$0.00	\$0.00	\$44,267.55	\$0.00
Unreserved Fund balance	\$25,838,281.18	\$1,802,799.32	\$2,099,697.04	\$691,492.66	\$0.00	\$604,125.02	\$0.00
Total Fund Equity:	\$26,348,568.23	\$2,281,588.55	\$2,099,697.04	\$691,492.66	\$0.00	\$648,392.57	\$49,214,537.56
Total Liabilities and Fund Equity:	\$26,434,940.74	\$2,316,308.78	\$2,099,697.04	\$691,492.66	\$0.00	\$648,392.57	\$53,746,949.99

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