

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 01**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,616,657.91	\$1,785,572.30	\$2,099,697.04	\$659,905.66	\$0.00	\$610,080.73	\$0.00
Investments	\$10,267,014.10	\$579,484.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$92,517.91	\$184,511.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$88,863.47	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$26,065,053.39</b>	<b>\$2,653,666.97</b>	<b>\$2,099,697.04</b>	<b>\$659,905.66</b>	<b>\$0.00</b>	<b>\$610,080.73</b>	<b>\$53,746,949.99</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$88,863.47	\$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
<b>Total Liabilities:</b>	<b>\$88,863.47</b>	<b>\$34,720.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,532,412.43</b>
<b>Fund Equity:</b>							
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	\$445,390.05	\$418,993.46	\$0.00	\$0.00	\$0.00	\$40,071.22	\$0.00
Unreserved Fund balance	\$25,530,799.87	\$2,199,953.28	\$2,099,697.04	\$659,905.66	\$0.00	\$570,009.51	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,976,189.92</b>	<b>\$2,618,946.74</b>	<b>\$2,099,697.04</b>	<b>\$659,905.66</b>	<b>\$0.00</b>	<b>\$610,080.73</b>	<b>\$49,214,537.56</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$26,065,053.39</b>	<b>\$2,653,666.97</b>	<b>\$2,099,697.04</b>	<b>\$659,905.66</b>	<b>\$0.00</b>	<b>\$610,080.73</b>	<b>\$53,746,949.99</b>

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