

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04**

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	\$17,457,693.77	\$743,734.96	\$2,255,924.70	\$598,439.00	\$0.00	\$611,315.83	\$0.00
Investments	\$10,267,014.10	\$583,302.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,039.76	\$182,555.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$19,039.76	\$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	\$2,099,697.04
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,432,715.39
Other Debits							
Total Assets and Other Debits:	\$27,762,787.39	\$1,613,692.03	\$2,255,924.70	\$598,439.00	\$0.00	\$611,315.83	\$53,746,949.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	(\$114.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$19,039.76	\$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:	\$19,039.76	\$34,605.43	\$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	\$480,482.32	\$370,082.39	\$0.00	\$0.00	\$0.00	\$68,487.44	\$0.00
Unreserved Fund balance	\$27,263,265.31	\$1,209,004.21	\$2,255,924.70	\$598,439.00	\$0.00	\$542,828.39	\$0.00
Total Fund Equity:	\$27,743,747.63	\$1,579,086.60	\$2,255,924.70	\$598,439.00	\$0.00	\$611,315.83	\$49,214,537.56
Total Liabilities and Fund Equity:	\$27,762,787.39	\$1,613,692.03	\$2,255,924.70	\$598,439.00	\$0.00	\$611,315.83	\$53,746,949.99

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