

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 09**

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	\$16,384,402.68	\$2,580,792.37	\$2,255,924.70	\$552,184.00	\$0.00	\$638,885.87	\$0.00
Investments	\$10,267,014.10	\$588,314.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
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:	\$26,651,416.78	\$3,273,205.02	\$2,255,924.70	\$552,184.00	\$0.00	\$638,885.87	\$53,746,949.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$34,720.23	\$0.00	\$0.00	\$0.00	\$65.40	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,532,412.43
Total Liabilities:	\$0.00	\$34,720.23	\$0.00	\$0.00	\$0.00	\$65.40	\$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	\$640,314.19	\$278,303.80	\$0.00	\$0.00	\$0.00	\$116,948.00	\$0.00
Unreserved Fund balance	\$26,011,102.59	\$2,960,180.99	\$2,255,924.70	\$552,184.00	\$0.00	\$521,872.47	\$0.00
Total Fund Equity:	\$26,651,416.78	\$3,238,484.79	\$2,255,924.70	\$552,184.00	\$0.00	\$638,820.47	\$49,214,537.56
Total Liabilities and Fund Equity:	\$26,651,416.78	\$3,273,205.02	\$2,255,924.70	\$552,184.00	\$0.00	\$638,885.87	\$53,746,949.99

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