

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 03

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	\$16,182,679.09	\$885,903.41	\$2,255,924.70	\$566,852.00	\$0.00	\$638,048.14	\$0.00
Investments	\$10,267,014.10	\$579,484.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,039.76	\$249,230.87	\$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:	\$26,487,772.71	\$1,818,717.43	\$2,255,924.70	\$566,852.00	\$0.00	\$638,048.14	\$53,746,949.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
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	\$34,720.23	\$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	\$488,803.60	\$451,833.28	\$0.00	\$0.00	\$0.00	\$37,552.14	\$0.00
Unreserved Fund balance	\$25,979,929.35	\$1,332,163.92	\$2,255,924.70	\$566,852.00	\$0.00	\$600,496.00	\$0.00
Total Fund Equity:	\$26,468,732.95	\$1,783,997.20	\$2,255,924.70	\$566,852.00	\$0.00	\$638,048.14	\$49,214,537.56
Total Liabilities and Fund Equity:	\$26,487,772.71	\$1,818,717.43	\$2,255,924.70	\$566,852.00	\$0.00	\$638,048.14	\$53,746,949.99

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