

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 06**

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	\$17,380,616.20	\$2,570,558.65	\$2,255,924.70	\$661,613.00	\$0.00	\$669,810.85	\$0.00
Investments	\$10,267,014.10	\$587,052.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$161,263.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$27,647,630.30</b>	<b>\$3,422,973.20</b>	<b>\$2,255,924.70</b>	<b>\$661,613.00</b>	<b>\$0.00</b>	<b>\$669,810.85</b>	<b>\$53,746,949.99</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
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>\$0.00</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	\$451,690.95	\$253,551.51	\$0.00	\$0.00	\$0.00	\$93,730.03	\$0.00
Unreserved Fund balance	\$27,195,939.35	\$3,134,701.46	\$2,255,924.70	\$661,613.00	\$0.00	\$576,080.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$27,647,630.30</b>	<b>\$3,388,252.97</b>	<b>\$2,255,924.70</b>	<b>\$661,613.00</b>	<b>\$0.00</b>	<b>\$669,810.85</b>	<b>\$49,214,537.56</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,647,630.30</b>	<b>\$3,422,973.20</b>	<b>\$2,255,924.70</b>	<b>\$661,613.00</b>	<b>\$0.00</b>	<b>\$669,810.85</b>	<b>\$53,746,949.99</b>

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