

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

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	\$16,786,598.96	\$2,570,331.66	\$2,255,924.70	\$745,855.00	\$0.00	\$677,170.81	\$0.00
Investments	\$10,267,014.10	\$588,314.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$121,371.72	\$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
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:	\$27,053,613.06	\$3,384,116.03	\$2,255,924.70	\$745,855.00	\$0.00	\$677,170.81	\$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	\$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:	\$0.00	\$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	\$668,360.57	\$268,603.31	\$0.00	\$0.00	\$0.00	\$155,971.37	\$0.00
Unreserved Fund balance	\$26,385,252.49	\$3,080,792.49	\$2,255,924.70	\$745,855.00	\$0.00	\$521,199.44	\$0.00
Total Fund Equity:	\$27,053,613.06	\$3,349,395.80	\$2,255,924.70	\$745,855.00	\$0.00	\$677,170.81	\$49,214,537.56
Total Liabilities and Fund Equity:	\$27,053,613.06	\$3,384,116.03	\$2,255,924.70	\$745,855.00	\$0.00	\$677,170.81	\$53,746,949.99

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