

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 07**

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	\$17,439,642.64	\$2,348,305.27	\$2,255,924.70	\$313,200.00	\$0.00	\$665,776.43	\$0.00
Investments	\$10,267,014.10	\$588,314.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$171,632.60	\$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:	\$27,706,656.74	\$3,212,350.52	\$2,255,924.70	\$313,200.00	\$0.00	\$665,776.43	\$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	\$750,490.25	\$266,906.34	\$0.00	\$379,050.00	\$0.00	\$131,642.33	\$0.00
Unreserved Fund balance	\$26,956,166.49	\$2,910,723.95	\$2,255,924.70	(\$65,850.00)	\$0.00	\$534,134.10	\$0.00
Total Fund Equity:	\$27,706,656.74	\$3,177,630.29	\$2,255,924.70	\$313,200.00	\$0.00	\$665,776.43	\$49,214,537.56
Total Liabilities and Fund Equity:	\$27,706,656.74	\$3,212,350.52	\$2,255,924.70	\$313,200.00	\$0.00	\$665,776.43	\$53,746,949.99

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