

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 02**

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	\$14,130,961.98	\$1,899,067.49	\$2,572,757.08	\$1,441,065.92	\$0.00	\$743,692.38	\$0.00
Investments	\$15,744,734.54	\$752,129.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$33,512.49	\$214,946.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$33,512.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$102,151.83	\$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	\$53,034,016.74
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,602,642.00
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,416,529.42
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$585,470.58
Other Debits							
Total Assets and Other Debits:	\$29,942,721.50	\$2,968,294.69	\$2,572,757.08	\$1,441,065.92	\$0.00	\$743,692.38	\$64,638,658.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$33,512.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$26,227.51	\$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	\$3,002,000.00
Total Liabilities:	\$33,512.49	\$26,227.51	\$0.00	\$0.00	\$0.00	\$0.00	\$3,002,000.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,636,658.74
Contributed Capital							
Reserved Fund Balance	\$175,504.11	\$261,313.19	\$0.00	\$0.00	\$0.00	\$65,048.22	\$0.00
Unreserved Fund balance	\$29,733,704.90	\$2,680,753.99	\$2,572,757.08	\$1,441,065.92	\$0.00	\$678,644.16	\$0.00
Total Fund Equity:	\$29,909,209.01	\$2,942,067.18	\$2,572,757.08	\$1,441,065.92	\$0.00	\$743,692.38	\$61,636,658.74
Total Liabilities and Fund Equity:	\$29,942,721.50	\$2,968,294.69	\$2,572,757.08	\$1,441,065.92	\$0.00	\$743,692.38	\$64,638,658.74

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