

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2025, Fiscal Period 07**

020 - Covington County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$15,819,756.99	\$0.00	\$156,227.66	\$127,593.34	\$0.00	\$16,103,577.99
Federal Sources	\$320.00	\$3,099,985.31	\$0.00	\$0.00	\$0.00	\$3,100,305.31
Local Sources	\$5,769,162.40	\$857,506.48	\$0.00	\$0.00	\$563,423.58	\$7,190,092.46
Other Sources	\$88,213.69	\$27,957.25	\$0.00	\$0.00	\$0.00	\$116,170.94
Total Revenues:	\$21,677,453.08	\$3,985,449.04	\$156,227.66	\$127,593.34	\$563,423.58	\$26,510,146.70
Expenditures						
Instructional Services	\$10,791,122.31	\$1,317,816.14	\$0.00	\$0.00	\$276,967.65	\$12,385,906.10
Instructional Support Services	\$2,816,323.20	\$249,377.74	\$0.00	\$0.00	\$52,910.22	\$3,118,611.16
Operation & Maintenance Services	\$2,308,208.01	\$82,503.06	\$0.00	\$62,712.00	\$6,651.57	\$2,460,074.64
Auxiliary Services	\$1,394,405.42	\$1,763,079.20	\$0.00	\$0.00	\$10,966.87	\$3,168,451.49
General Administrative Services	\$916,847.86	\$138,836.25	\$0.00	\$0.00	\$0.00	\$1,055,684.11
Capital Outlay	\$730,663.45	\$0.00	\$0.00	\$2,225.00	\$0.00	\$732,888.45
Debt Service						\$0.00
Other Expenditures	\$747,628.90	\$240,636.04	\$0.00	\$0.00	\$178,260.81	\$1,166,525.75
Total Expenditures:	\$19,705,199.15	\$3,792,248.43	\$0.00	\$64,937.00	\$525,757.12	\$24,088,141.70
Other Fund Sources (Uses)						
Other Fund Sources:	\$187,029.20	\$252,337.30	\$0.00	\$0.00	\$86,364.45	\$525,730.95
Other Fund Uses:	\$263,464.10	\$57,133.44	\$0.00	\$0.00	\$72,108.42	\$392,705.96
Total Other Fund Sources (Uses):	(\$76,434.90)	\$195,203.86	\$0.00	\$0.00	\$14,256.03	\$133,024.99
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,895,819.03	\$388,404.47	\$156,227.66	\$62,656.34	\$51,922.49	\$2,555,029.99
Beginning Fund Balance - October 1:	\$30,384,981.90	\$3,085,969.92	\$2,572,757.08	\$1,377,891.92	\$686,418.02	\$38,108,018.84
Ending Fund Balance:	\$32,280,800.93	\$3,474,374.39	\$2,728,984.74	\$1,440,548.26	\$738,340.51	\$40,663,048.83

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