

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03

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	\$14,845,435.25	\$2,329,193.94	\$2,728,984.74	\$1,316,425.26	\$0.00	\$720,366.13	\$0.00
Investments	\$15,744,734.54	\$752,129.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$204,239.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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	\$2,572,757.08
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$429,242.92
Other Debits							
Total Assets and Other Debits:	\$30,590,169.79	\$3,387,714.17	\$2,728,984.74	\$1,316,425.26	\$0.00	\$720,366.13	\$64,638,658.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$185.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
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:	\$0.00	\$26,412.51	\$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	\$312,368.21	\$293,381.83	\$0.00	\$0.00	\$0.00	\$75,125.19	\$0.00
Unreserved Fund balance	\$30,277,801.58	\$3,067,919.83	\$2,728,984.74	\$1,316,425.26	\$0.00	\$645,240.94	\$0.00
Total Fund Equity:	\$30,590,169.79	\$3,361,301.66	\$2,728,984.74	\$1,316,425.26	\$0.00	\$720,366.13	\$61,636,658.74
Total Liabilities and Fund Equity:	\$30,590,169.79	\$3,387,714.17	\$2,728,984.74	\$1,316,425.26	\$0.00	\$720,366.13	\$64,638,658.74

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