

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 04

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	\$16,439,048.26	\$2,135,419.89	\$2,728,984.74	\$1,348,012.26	\$0.00	\$720,475.70	\$0.00
Investments	\$15,744,734.54	\$756,031.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$406,806.78	\$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:	\$32,183,782.80	\$3,400,409.53	\$2,728,984.74	\$1,348,012.26	\$0.00	\$720,475.70	\$64,638,658.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
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	\$26,227.51	\$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	\$329,200.57	\$275,508.96	\$0.00	\$0.00	\$0.00	\$74,490.71	\$0.00
Unreserved Fund balance	\$31,854,582.23	\$3,098,673.06	\$2,728,984.74	\$1,348,012.26	\$0.00	\$645,984.99	\$0.00
Total Fund Equity:	\$32,183,782.80	\$3,374,182.02	\$2,728,984.74	\$1,348,012.26	\$0.00	\$720,475.70	\$61,636,658.74
Total Liabilities and Fund Equity:	\$32,183,782.80	\$3,400,409.53	\$2,728,984.74	\$1,348,012.26	\$0.00	\$720,475.70	\$64,638,658.74

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