

**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 06**

020 - Covington County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$13,297,899.61	\$0.00	\$156,227.66	\$96,006.34	\$0.00	\$13,550,133.61
Federal Sources	\$280.00	\$2,637,772.91	\$0.00	\$0.00	\$0.00	\$2,638,052.91
Local Sources	\$5,296,002.87	\$690,306.63	\$0.00	\$0.00	\$448,257.41	\$6,434,566.91
Other Sources	\$70,018.47	\$27,957.25	\$0.00	\$0.00	\$0.00	\$97,975.72
Total Revenues:	\$18,664,200.95	\$3,356,036.79	\$156,227.66	\$96,006.34	\$448,257.41	\$22,720,729.15
Expenditures						
Instructional Services	\$9,183,265.34	\$1,099,643.50	\$0.00	\$0.00	\$197,794.89	\$10,480,703.73
Instructional Support Services	\$2,398,490.74	\$216,473.59	\$0.00	\$0.00	\$32,969.68	\$2,647,934.01
Operation & Maintenance Services	\$1,794,603.59	\$62,372.65	\$0.00	\$62,712.00	\$4,175.74	\$1,923,863.98
Auxiliary Services	\$1,190,874.75	\$1,510,036.77	\$0.00	\$0.00	\$8,132.85	\$2,709,044.37
General Administrative Services	\$798,152.62	\$119,714.87	\$0.00	\$0.00	\$0.00	\$917,867.49
Capital Outlay	\$629,468.17	\$0.00	\$0.00	\$0.00	\$0.00	\$629,468.17
Debt Service						\$0.00
Other Expenditures	\$632,906.52	\$199,432.29	\$0.00	\$0.00	\$146,299.66	\$978,638.47
Total Expenditures:	\$16,627,761.73	\$3,207,673.67	\$0.00	\$62,712.00	\$389,372.82	\$20,287,520.22
Other Fund Sources (Uses)						
Other Fund Sources:	\$149,023.42	\$234,317.30	\$0.00	\$0.00	\$84,426.79	\$467,767.51
Other Fund Uses:	\$244,464.10	\$45,570.59	\$0.00	\$0.00	\$67,475.07	\$357,509.76
Total Other Fund Sources (Uses):	(\$95,440.68)	\$188,746.71	\$0.00	\$0.00	\$16,951.72	\$110,257.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,940,998.54	\$337,109.83	\$156,227.66	\$33,294.34	\$75,836.31	\$2,543,466.68
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:	\$32,325,980.44	\$3,423,079.75	\$2,728,984.74	\$1,411,186.26	\$762,254.33	\$40,651,485.52

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