

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 06

Exhibit F-I-A

020 - Covington County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$16,581,245.90	\$2,364,616.21	\$2,728,984.74	\$1,411,186.26	\$0.00	\$762,254.33	\$0.00
Investments	\$15,744,734.54	\$756,031.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$226,508.19	\$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:	\$32,325,980.44	\$3,449,307.26	\$2,728,984.74	\$1,411,186.26	\$0.00	\$762,254.33	\$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	\$640,273.22	\$253,585.67	\$0.00	\$379,050.00	\$0.00	\$87,172.83	\$0.00
Unreserved Fund balance	\$31,685,707.22	\$3,169,494.08	\$2,728,984.74	\$1,032,136.26	\$0.00	\$675,081.50	\$0.00
Total Fund Equity:	\$32,325,980.44	\$3,423,079.75	\$2,728,984.74	\$1,411,186.26	\$0.00	\$762,254.33	\$61,636,658.74
Total Liabilities and Fund Equity:	\$32,325,980.44	\$3,449,307.26	\$2,728,984.74	\$1,411,186.26	\$0.00	\$762,254.33	\$64,638,658.74

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