

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	355,403.74	-1,682,825.24
10	6111	INVESTMENTS	-1,800,000.00	15,482,639.27
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
10	6153	ACCOUNTS RECEIVABLE	-193,634.79	.00
	TOTAL ASSETS		-1,638,231.05	14,080,510.94
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	681,059.20	793.45
10	7421A	ACCOUNTS PAYABLE ACI	-55,082.39	-90,870.76
10	7461C	COBRA-ACCR SALARIES & BENEFT P	.00	-1,556.43
10	7469	LOCAL TAX WITHHELD PAYABLE	-10,813.42	-10,813.42
10	7603	PURCHASE OBLIGATIONS	1,492,378.04	1,815,477.87
	TOTAL LIABILITIES		2,107,541.43	1,713,030.71
FUND BALANCE				
10	6302	REVENUES CONTROL	-16,183,370.14	-16,183,370.14
10	7602	EXPENDITURES CONTROL	2,205,306.36	2,205,306.36
10	8741	COMMITTED - SITE-BASED CFWD	25,000.00	.00
10	8747	COMMITTED - OTHER	14,653,031.61	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,492,378.04	-1,815,477.87
10	8770	UNASSIGNED FUND BALANCE	323,099.83	.00
	TOTAL FUND BALANCE		-469,310.38	-15,793,541.65
	TOTAL LIABILITIES + FUND BALANCE		1,638,231.05	-14,080,510.94

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,050,822.53	-965,222.08
20	6153	ACCOUNTS RECEIVABLE	-3,254,525.87	.00
		TOTAL ASSETS	-2,203,703.34	-965,222.08
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	54,799.06	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	40,728.57	-9,864.85
20	7481	ADVANCES FROM GRANTORS	852,059.11	.00
20	7603	PURCHASE OBLIGATIONS	307,057.95	392,228.02
		TOTAL LIABILITIES	1,254,644.69	101,333.50
FUND BALANCE				
20	6302	REVENUES CONTROL	-209,535.21	-209,535.21
20	7602	EXPENDITURES CONTROL	1,465,651.81	1,465,651.81
20	8753	ASSIGNED-PURCH OBL - CURRENT	-307,057.95	-392,228.02
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-85,170.07	.00
20	8770	UNASSIGNED FUND BALANCE	85,170.07	.00
		TOTAL FUND BALANCE	949,058.65	863,888.58
		TOTAL LIABILITIES + FUND BALANCE	2,203,703.34	965,222.08

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BALANCE SHEET FOR 2025 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	127.28	207,736.16
		TOTAL ASSETS	127.28	207,736.16
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	815.91	.00
25	7603	PURCHASE OBLIGATIONS	2,001.82	2,001.82
		TOTAL LIABILITIES	2,817.73	2,001.82
FUND BALANCE				
25	6302	REVENUES CONTROL	-207,485.23	-207,485.23
25	7602	EXPENDITURES CONTROL	-250.93	-250.93
25	8737	RESTRICTED - OTHER	206,792.97	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-2,001.82	-2,001.82
		TOTAL FUND BALANCE	-2,945.01	-209,737.98
		TOTAL LIABILITIES + FUND BALANCE	-127.28	-207,736.16

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	162,665.00	162,665.00
		TOTAL ASSETS	162,665.00	162,665.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-162,665.00	-162,665.00
		TOTAL FUND BALANCE	-162,665.00	-162,665.00
		TOTAL LIABILITIES + FUND BALANCE	-162,665.00	-162,665.00

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BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	372,931.00	1,323,111.75
		TOTAL ASSETS	372,931.00	1,323,111.75
FUND BALANCE				
32	6302	REVENUES CONTROL	-372,931.00	-372,931.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-713,123.66
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8737	RESTRICTED - OTHER	.00	-13,029.85
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-224,027.49
		TOTAL FUND BALANCE	-372,931.00	-1,323,111.75
		TOTAL LIABILITIES + FUND BALANCE	-372,931.00	-1,323,111.75

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-71,046.47	4,922,913.98
		TOTAL ASSETS	-71,046.47	4,922,913.98
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	536,183.07	1,084.17
36	7603	PURCHASE OBLIGATIONS	3,593.96	680,268.08
		TOTAL LIABILITIES	539,777.03	681,352.25
FUND BALANCE				
36	6302	REVENUES CONTROL	-530,843.07	-530,843.07
36	7602	EXPENDITURES CONTROL	65,706.47	65,706.47
36	8731	RESTRICTED GRANTS	.00	-676,674.12
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,782,187.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,593.96	-680,268.08
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-676,674.12	.00
36	8770	UNASSIGNED FUND BALANCE	676,674.12	.00
		TOTAL FUND BALANCE	-468,730.56	-5,604,266.23
		TOTAL LIABILITIES + FUND BALANCE	71,046.47	-4,922,913.98

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-691,523.60	-691,523.60
		TOTAL ASSETS	-691,523.60	-691,523.60
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	691,523.60	691,523.60
		TOTAL FUND BALANCE	691,523.60	691,523.60
		TOTAL LIABILITIES + FUND BALANCE	691,523.60	691,523.60

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-37,436.04	596,410.99
51	6104	PETTY CASH	.00	-4,870.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
51	6153	ACCOUNTS RECEIVABLE	-34,304.47	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	41,605.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	345,134.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	215,698.00
TOTAL ASSETS			-71,740.51	1,195,531.50
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	530.50	.00
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-616,242.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-846,862.00
51	7603	PURCHASE OBLIGATIONS	4,167.62	4,167.62
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-314,358.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-158,281.00
TOTAL LIABILITIES			4,698.12	-1,931,575.38
FUND BALANCE				
51	6302	REVENUES CONTROL	-705,909.51	-705,909.51
51	7602	EXPENDITURES CONTROL	71,210.01	71,210.01
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8739	RESTRICTED NET POSITION	705,909.51	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,167.62	-4,167.62
TOTAL FUND BALANCE			67,042.39	736,043.88
TOTAL LIABILITIES + FUND BALANCE			71,740.51	-1,195,531.50

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BALANCE SHEET FOR 2025 1

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-47.73	39,350.17
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	6,439.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	4,024.00
	TOTAL ASSETS		-47.73	49,813.17
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	47.73	.00
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-11,496.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-15,799.00
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-5,865.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-2,953.00
	TOTAL LIABILITIES		47.73	-36,113.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-39,350.17	-39,350.17
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	10,922.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	14,728.00
52	8739	RESTRICTED NET POSITION	39,350.17	.00
	TOTAL FUND BALANCE		.00	-13,700.17
	TOTAL LIABILITIES + FUND BALANCE		47.73	-49,813.17

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BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND - BALANCE SHEET	.00	1,393,259.98
80	6211	LAND IMPROVEMENTS	.00	1,103,290.94
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-700,786.85
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	69,440,253.99
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-28,916,442.10
80	6231	TECHNOLOGY EQUIPMENT	.00	3,048,400.24
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,973,497.47
80	6241	VEHICLES	.00	2,856,274.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,940,679.00
80	6251	GENERAL EQUIPMENT	.00	614,830.66
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-468,009.15
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,071,482.50
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-49,528,378.72
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2025 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	2,400.00
81	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,400.00
81	6251	GENERAL EQUIPMENT	.00	386,839.69
81	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-366,888.82
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-19,950.87
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

** END OF REPORT - Generated by annette bemerer **