

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-349,608.26	-1,861,933.50
10	6111	INVESTMENTS	68,903.75	15,551,543.02
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			-280,704.51	13,970,306.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	793.45
10	7421A	ACCOUNTS PAYABLE ACI	13,656.68	-77,214.08
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-8.68	-1,565.11
10	7461CC	CHILD CA-ACCR SALARIES & BENPAY	400.00	400.00
10	7461KE	KEA-ACCR SALARIES & BENPAY	168.44	168.44
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	1,190.31	1,190.31
10	7469	LOCAL TAX WITHHELD PAYABLE	-14,312.95	-25,126.37
10	7603	PURCHASE OBLIGATIONS	353,218.95	2,252,755.36
TOTAL LIABILITIES			354,312.75	2,151,402.00
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,813,771.59	-18,136,186.45
10	7602	EXPENDITURES CONTROL	2,093,382.30	4,267,233.38
10	8753	ASSIGNED-PURCH OBL - CURRENT	-353,218.95	-2,252,755.36
TOTAL FUND BALANCE			-73,608.24	-16,121,708.43
TOTAL LIABILITIES + FUND BALANCE			280,704.51	-13,970,306.43

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BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,046,133.33	-89,588.75
		TOTAL ASSETS	1,046,133.33	-89,588.75
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	-137,720.09	-147,584.94
20	7603	PURCHASE OBLIGATIONS	414,494.83	815,996.11
		TOTAL LIABILITIES	276,774.74	387,381.50
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,560,475.26	-2,580,100.49
20	7602	EXPENDITURES CONTROL	1,652,062.02	3,098,303.85
20	8753	ASSIGNED-PURCH OBL - CURRENT	-414,494.83	-815,996.11
		TOTAL FUND BALANCE	-1,322,908.07	-297,792.75
		TOTAL LIABILITIES + FUND BALANCE	-1,046,133.33	89,588.75

BALANCE SHEET FOR 2025 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,387.18	206,348.98
		TOTAL ASSETS	-1,387.18	206,348.98
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-10.34	2,375.21
		TOTAL LIABILITIES	-10.34	2,375.21
FUND BALANCE				
25	6302	REVENUES CONTROL	-158.39	-207,643.62
25	7602	EXPENDITURES CONTROL	1,545.57	1,294.64
25	8753	ASSIGNED-PURCH OBL - CURRENT	10.34	-2,375.21
		TOTAL FUND BALANCE	1,397.52	-208,724.19
		TOTAL LIABILITIES + FUND BALANCE	1,387.18	-206,348.98

BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	162,665.00
		TOTAL ASSETS	.00	162,665.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-162,665.00
		TOTAL FUND BALANCE	.00	-162,665.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-162,665.00

BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	25,418.70	1,348,530.45
		TOTAL ASSETS	25,418.70	1,348,530.45
FUND BALANCE				
	32	6302 REVENUES CONTROL	-25,418.70	-398,349.70
	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	-25,418.70	-1,348,530.45
		TOTAL LIABILITIES + FUND BALANCE	-25,418.70	-1,348,530.45

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BALANCE SHEET FOR 2025 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,202.13	4,921,711.85
	TOTAL ASSETS		-1,202.13	4,921,711.85
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	1,084.17
36	7603	PURCHASE OBLIGATIONS	-29,724.82	650,543.26
	TOTAL LIABILITIES		-29,724.82	651,627.43
FUND BALANCE				
36	6302	REVENUES CONTROL	-751,452.26	-1,282,295.33
36	7602	EXPENDITURES CONTROL	752,654.39	793,176.23
36	8731	RESTRICTED GRANTS	.00	-676,674.12
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,757,002.80
36	8753	ASSIGNED-PURCH OBL - CURRENT	29,724.82	-650,543.26
	TOTAL FUND BALANCE		30,926.95	-5,573,339.28
	TOTAL LIABILITIES + FUND BALANCE		1,202.13	-4,921,711.85

BALANCE SHEET FOR 2025 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-124,692.80	-816,216.40
		TOTAL ASSETS	-124,692.80	-816,216.40
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	124,692.80	816,216.40
		TOTAL FUND BALANCE	124,692.80	816,216.40
		TOTAL LIABILITIES + FUND BALANCE	124,692.80	816,216.40

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BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-69,578.29	526,832.70
51	6104	PETTY CASH	.00	-4,870.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
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			-69,578.29	1,125,953.21
LIABILITIES				
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	1,579.82	5,747.44
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			1,579.82	-1,929,995.56
FUND BALANCE				
51	6302	REVENUES CONTROL	-44,694.98	-750,604.49
51	7602	EXPENDITURES CONTROL	114,273.27	185,483.28
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,579.82	-5,747.44
TOTAL FUND BALANCE			67,998.47	804,042.35
TOTAL LIABILITIES + FUND BALANCE			69,578.29	-1,125,953.21

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BALANCE SHEET FOR 2025 2

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-11,415.16	27,935.01
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	6,439.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	4,024.00
	TOTAL ASSETS		-11,415.16	38,398.01
LIABILITIES				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-11,496.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-15,799.00
52	7603	PURCHASE OBLIGATIONS	4,681.05	4,681.05
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		4,681.05	-31,431.95
FUND BALANCE				
52	6302	REVENUES CONTROL	-970.00	-40,320.17
52	7602	EXPENDITURES CONTROL	12,385.16	12,385.16
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	10,922.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	14,728.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,681.05	-4,681.05
	TOTAL FUND BALANCE		6,734.11	-6,966.06
	TOTAL LIABILITIES + FUND BALANCE		11,415.16	-38,398.01

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BALANCE SHEET FOR 2025 2

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 2

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 **