

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2025 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-5,054,749.40	-6,916,682.90
10	6111	INVESTMENTS	4,069,932.48	19,621,475.50
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
	TOTAL ASSETS		-984,816.92	12,985,489.51
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-9,203.01	-8,409.56
10	7421A	ACCOUNTS PAYABLE ACI	3,274.45	-73,939.63
10	7461C	COBRA-ACCR SALARIES & BENEFT P	131.48	-1,433.63
10	7461CC	CHILD CA-ACCR SALARIES & BENPAY	-400.00	.00
10	7461K	HEALTH EMPLOYEE PAY	-.33	-.33
10	7461KE	KEA-ACCR SALARIES & BENPAY	.00	168.44
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	1,190.31
10	7469	LOCAL TAX WITHHELD PAYABLE	25,126.37	.00
10	7603	PURCHASE OBLIGATIONS	-33,254.78	2,229,036.17
	TOTAL LIABILITIES		-14,325.82	2,146,611.77
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,315,797.16	-20,451,983.61
10	7602	EXPENDITURES CONTROL	3,281,685.12	7,548,918.50
10	8753	ASSIGNED-PURCH OBL - CURRENT	33,254.78	-2,229,036.17
	TOTAL FUND BALANCE		999,142.74	-15,132,101.28
	TOTAL LIABILITIES + FUND BALANCE		984,816.92	-12,985,489.51

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BALANCE SHEET FOR 2025 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-762,028.29	-851,617.04
		TOTAL ASSETS	-762,028.29	-851,617.04
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	-9,390.51	-7,661.51
20	7421A	ACCOUNTS PAYABLE ACI	130,130.83	-17,454.11
20	7603	PURCHASE OBLIGATIONS	-369,792.61	473,399.72
		TOTAL LIABILITIES	-249,052.29	165,525.43
FUND BALANCE				
20	6302	REVENUES CONTROL	-977,068.17	-3,557,168.66
20	7602	EXPENDITURES CONTROL	1,618,356.14	4,716,659.99
20	8753	ASSIGNED-PURCH OBL - CURRENT	369,792.61	-473,399.72
		TOTAL FUND BALANCE	1,011,080.58	686,091.61
		TOTAL LIABILITIES + FUND BALANCE	762,028.29	851,617.04

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BALANCE SHEET FOR 2025 3

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	1,580.01	207,928.99
		TOTAL ASSETS	1,580.01	207,928.99
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-625.00	-625.00
25	7603	PURCHASE OBLIGATIONS	691.98	3,067.19
		TOTAL LIABILITIES	66.98	2,442.19
FUND BALANCE				
25	6302	REVENUES CONTROL	-2,923.13	-210,566.75
25	7602	EXPENDITURES CONTROL	1,968.12	3,262.76
25	8753	ASSIGNED-PURCH OBL - CURRENT	-691.98	-3,067.19
		TOTAL FUND BALANCE	-1,646.99	-210,371.18
		TOTAL LIABILITIES + FUND BALANCE	-1,580.01	-207,928.99

BALANCE SHEET FOR 2025 3

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

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BALANCE SHEET FOR 2025 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-810,038.78	538,491.67
	TOTAL ASSETS		-810,038.78	538,491.67
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-398,349.70
32	7602	EXPENDITURES CONTROL	810,038.78	810,038.78
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		810,038.78	-538,491.67
	TOTAL LIABILITIES + FUND BALANCE		810,038.78	-538,491.67

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BALANCE SHEET FOR 2025 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	5,853,806.90	10,775,518.75
	TOTAL ASSETS		5,853,806.90	10,775,518.75
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	1,084.17
36	7603	PURCHASE OBLIGATIONS	-95,323.48	2,056,431.12
	TOTAL LIABILITIES		-95,323.48	2,057,515.29
FUND BALANCE				
36	6302	REVENUES CONTROL	-6,711,161.87	-7,993,457.20
36	7602	EXPENDITURES CONTROL	857,354.97	1,650,531.20
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	95,323.48	-2,056,431.12
	TOTAL FUND BALANCE		-5,758,483.42	-12,833,034.04
	TOTAL LIABILITIES + FUND BALANCE		-5,853,806.90	-10,775,518.75

BALANCE SHEET FOR 2025 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-103,823.80	-920,040.20
		TOTAL ASSETS	-103,823.80	-920,040.20
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	103,823.80	920,040.20
		TOTAL FUND BALANCE	103,823.80	920,040.20
		TOTAL LIABILITIES + FUND BALANCE	103,823.80	920,040.20

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BALANCE SHEET FOR 2025 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-233,782.18	293,050.52
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		-233,782.18	892,171.03
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	-1,652.90	4,094.54
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		-1,652.90	-1,931,648.46
FUND BALANCE				
51	6302	REVENUES CONTROL	-74,450.28	-825,054.77
51	7602	EXPENDITURES CONTROL	308,232.46	493,715.74
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,652.90	-4,094.54
	TOTAL FUND BALANCE		235,435.08	1,039,477.43
TOTAL LIABILITIES + FUND BALANCE			233,782.18	-892,171.03

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BALANCE SHEET FOR 2025 3

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-15,666.99	12,268.02
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	6,439.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	4,024.00
	TOTAL ASSETS		-15,666.99	22,731.02
LIABILITIES				
52	7421A	ACCOUNTS PAYABLE ACI	-324.25	-324.25
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	-3,158.11	1,522.94
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		-3,482.36	-34,914.31
FUND BALANCE				
52	6302	REVENUES CONTROL	-16,097.68	-56,417.85
52	7602	EXPENDITURES CONTROL	32,088.92	44,474.08
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	3,158.11	-1,522.94
	TOTAL FUND BALANCE		19,149.35	12,183.29
	TOTAL LIABILITIES + FUND BALANCE		15,666.99	-22,731.02

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BALANCE SHEET FOR 2025 3

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	6,631,766.03
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-50,088,662.25
		TOTAL ASSETS	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2025 3

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 **