

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 4

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-2,229,630.29	-9,146,313.19	
10	6111	INVESTMENTS	6,067,029.74	25,688,505.24	
10	6131	RECEV FR SPEC REV FD	.00	331,658.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			3,837,399.45	16,871,788.96	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	-8,409.56	
10	7421A	ACCOUNTS PAYABLE ACI	-8,970.07	-82,909.70	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	131.48	-1,302.15	
10	7461K	HEALTH EMPLOYEE PAY	.33	.00	
10	7461KE	KEA-ACCR SALARIES & BENPAY	-168.44	.00	
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	-1,190.31	.00	
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,481.06	-21,481.06	
10	7603	PURCHASE OBLIGATIONS	495,743.50	2,747,526.12	
TOTAL LIABILITIES			464,065.43	2,633,423.65	
FUND BALANCE					
10	6302	REVENUES CONTROL	-7,544,418.67	-27,996,402.28	
10	7602	EXPENDITURES CONTROL	3,738,697.29	11,238,715.79	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-495,743.50	-2,747,526.12	
TOTAL FUND BALANCE			-4,301,464.88	-19,505,212.61	
TOTAL LIABILITIES + FUND BALANCE			-3,837,399.45	-16,871,788.96	

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## BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,116,773.29	265,156.25
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		1,116,773.29	216,256.25
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	-7,661.51
	20	7421A	ACCOUNTS PAYABLE ACI	4,533.88	-12,920.23
	20	7603	PURCHASE OBLIGATIONS	21,575.38	498,186.09
		TOTAL LIABILITIES		26,109.26	194,845.68
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,087,663.55	-5,644,832.21
	20	7602	EXPENDITURES CONTROL	966,356.38	5,731,916.37
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-21,575.38	-498,186.09
		TOTAL FUND BALANCE		-1,142,882.55	-411,101.93
		TOTAL LIABILITIES + FUND BALANCE		-1,116,773.29	-216,256.25

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## BALANCE SHEET FOR 2025 4

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	3,185.49	211,114.48
TOTAL ASSETS			3,185.49	211,114.48
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-625.00
25	7603	PURCHASE OBLIGATIONS	-1,694.84	1,372.35
TOTAL LIABILITIES			-1,694.84	747.35
FUND BALANCE				
25	6302	REVENUES CONTROL	-5,744.51	-216,311.26
25	7602	EXPENDITURES CONTROL	2,559.02	5,821.78
25	8753	ASSIGNED-PURCH OBL - CURRENT	1,694.84	-1,372.35
TOTAL FUND BALANCE			-1,490.65	-211,861.83
TOTAL LIABILITIES + FUND BALANCE			-3,185.49	-211,114.48

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## BALANCE SHEET FOR 2025 4

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 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	745,766.62	1,284,258.29
		TOTAL ASSETS	745,766.62	1,284,258.29
FUND BALANCE				
	32	6302 REVENUES CONTROL	-745,766.62	-1,144,116.32
	32	7602 EXPENDITURES CONTROL	.00	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	-745,766.62	-1,284,258.29
		TOTAL LIABILITIES + FUND BALANCE	-745,766.62	-1,284,258.29

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## BALANCE SHEET FOR 2025 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-341,208.75	10,434,310.00
		TOTAL ASSETS		-341,208.75	10,434,310.00
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	.00	1,084.17
	36	7603	PURCHASE OBLIGATIONS	876,556.09	2,932,987.21
		TOTAL LIABILITIES		876,556.09	2,934,071.38
FUND BALANCE					
	36	6302	REVENUES CONTROL	-104,653.92	-8,098,111.12
	36	7602	EXPENDITURES CONTROL	445,862.67	2,096,393.87
	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	-876,556.09	-2,932,987.21
		TOTAL FUND BALANCE		-535,347.34	-13,368,381.38
		TOTAL LIABILITIES + FUND BALANCE		341,208.75	-10,434,310.00

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## BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-920,040.20
			TOTAL ASSETS	.00	-920,040.20
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	920,040.20
			TOTAL FUND BALANCE	.00	920,040.20
			TOTAL LIABILITIES + FUND BALANCE	.00	920,040.20

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## BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	65,670.76	358,721.28
51	6104	PETTY CASH	.00	-4,870.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
51	6153	ACCOUNTS RECEIVABLE	.00	-38,203.76
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,477.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	345,134.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	132,737.00
TOTAL ASSETS			65,670.76	847,549.03
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-6,955.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-986,932.00
51	7603	PURCHASE OBLIGATIONS	11,500.76	17,929.88
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-314,358.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-384,878.00
TOTAL LIABILITIES			11,500.76	-1,675,193.12
FUND BALANCE				
51	6302	REVENUES CONTROL	-375,578.54	-1,200,633.31
51	7602	EXPENDITURES CONTROL	309,907.78	803,623.52
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	-23,821.00
51	8737P	RESTRICTED-OTHER	.00	1,239,073.00
51	8739	RESTRICTED NET POSITION	.00	27,331.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	-11,500.76	-17,929.88
TOTAL FUND BALANCE			-77,171.52	827,644.09
TOTAL LIABILITIES + FUND BALANCE			-65,670.76	-847,549.03



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 4

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	174,040.07	186,308.09
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			174,040.07	264,338.09
LIABILITIES				
52	7421A	ACCOUNTS PAYABLE ACI	.00	-324.25
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-38,793.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-123,496.00
52	7603	PURCHASE OBLIGATIONS	1,775.01	3,297.95
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-83,999.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-30,177.00
TOTAL LIABILITIES			1,775.01	-273,491.30
FUND BALANCE				
52	6302	REVENUES CONTROL	-205,616.56	-262,034.41
52	7602	EXPENDITURES CONTROL	31,576.49	76,050.57
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	80,917.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	117,518.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,775.01	-3,297.95
TOTAL FUND BALANCE			-175,815.08	9,153.21
TOTAL LIABILITIES + FUND BALANCE			-174,040.07	-264,338.09

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## BALANCE SHEET FOR 2025 4

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

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 4

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 \*\*