

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 6

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-6,511,159.22	-8,252,435.67	
10	6111	INVESTMENTS	5,089,295.21	30,837,277.52	
10	6131	RECEV FR SPEC REV FD	.00	331,658.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			-1,421,864.01	22,914,438.76	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	878.65	
10	7421A	ACCOUNTS PAYABLE ACI	4,886.29	-29,151.66	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	22.40	-1,148.27	
10	7469	LOCAL TAX WITHHELD PAYABLE	42,258.71	.00	
10	7603	PURCHASE OBLIGATIONS	-914,370.24	1,778,564.23	
TOTAL LIABILITIES			-867,202.84	1,749,142.95	
FUND BALANCE					
10	6302	REVENUES CONTROL	-2,690,688.83	-41,725,969.53	
10	7602	EXPENDITURES CONTROL	4,065,385.44	18,840,952.05	
10	8753	ASSIGNED-PURCH OBL - CURRENT	914,370.24	-1,778,564.23	
TOTAL FUND BALANCE			2,289,066.85	-24,663,581.71	
TOTAL LIABILITIES + FUND BALANCE			1,421,864.01	-22,914,438.76	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	513,429.38	-153,886.32
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		513,429.38	-202,786.32
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	-1,700.04	-3,931.38
	20	7603	PURCHASE OBLIGATIONS	-31,454.24	306,056.32
		TOTAL LIABILITIES		-33,154.28	21,095.27
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,733,571.63	-8,066,919.53
	20	7602	EXPENDITURES CONTROL	1,221,842.29	8,554,666.90
	20	8753	ASSIGNED-PURCH OBL - CURRENT	31,454.24	-306,056.32
		TOTAL FUND BALANCE		-480,275.10	181,691.05
		TOTAL LIABILITIES + FUND BALANCE		-513,429.38	202,786.32

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## BALANCE SHEET FOR 2025 6

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		189.78	211,528.48
	TOTAL ASSETS			189.78	211,528.48
LIABILITIES					
25	7603	PURCHASE OBLIGATIONS		-1,577.13	3,559.24
	TOTAL LIABILITIES			-1,577.13	3,559.24
FUND BALANCE					
25	6302	REVENUES CONTROL		-4,007.04	-224,821.90
25	7602	EXPENDITURES CONTROL		3,817.26	13,293.42
25	8753	ASSIGNED-PURCH OBL - CURRENT		1,577.13	-3,559.24
	TOTAL FUND BALANCE			1,387.35	-215,087.72
	TOTAL LIABILITIES + FUND BALANCE			-189.78	-211,528.48

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## BALANCE SHEET FOR 2025 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	137,192.27	2,597,582.11
		TOTAL ASSETS	137,192.27	2,597,582.11
FUND BALANCE				
	32	6302 REVENUES CONTROL	-137,192.27	-2,457,440.14
	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	-137,192.27	-2,597,582.11
		TOTAL LIABILITIES + FUND BALANCE	-137,192.27	-2,597,582.11

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## BALANCE SHEET FOR 2025 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,516,802.04	8,009,495.40
	TOTAL ASSETS			-1,516,802.04	8,009,495.40
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		-444,499.03	1,910,911.46
	TOTAL LIABILITIES			-444,499.03	1,911,995.63
FUND BALANCE					
36	6302	REVENUES CONTROL		-105,749.50	-8,766,653.81
36	7602	EXPENDITURES CONTROL		1,622,551.54	5,189,751.16
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		444,499.03	-1,910,911.46
	TOTAL FUND BALANCE			1,961,301.07	-9,921,491.03
	TOTAL LIABILITIES + FUND BALANCE			1,516,802.04	-8,009,495.40

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## BALANCE SHEET FOR 2025 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-976,232.97
			TOTAL ASSETS	.00	-976,232.97
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	976,232.97
			TOTAL FUND BALANCE	.00	976,232.97
			TOTAL LIABILITIES + FUND BALANCE	.00	976,232.97

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## BALANCE SHEET FOR 2025 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	177,424.49	543,548.77
51	6104	PETTY CASH	.00	-4,870.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
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			177,424.49	1,070,580.28
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	8,212.39	.00
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-237,575.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-756,312.00
51	7603	PURCHASE OBLIGATIONS	3,514.60	48,590.10
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			11,726.99	-1,644,532.90
FUND BALANCE				
51	6302	REVENUES CONTROL	-314,826.95	-1,930,083.78
51	7602	EXPENDITURES CONTROL	129,190.07	1,337,374.50
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	206,799.00
51	8737P	RESTRICTED-OTHER	.00	1,008,453.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-3,514.60	-48,590.10
TOTAL FUND BALANCE			-189,151.48	573,952.62
TOTAL LIABILITIES + FUND BALANCE			-177,424.49	-1,070,580.28



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 6

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-10,664.47	171,218.48
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-10,664.47	249,248.48
LIABILITIES				
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	-1,180.71	1,112.60
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			-1,180.71	-275,352.40
FUND BALANCE				
52	6302	REVENUES CONTROL	-22,388.08	-312,357.17
52	7602	EXPENDITURES CONTROL	33,052.55	141,138.69
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	1,180.71	-1,112.60
TOTAL FUND BALANCE			11,845.18	26,103.92
TOTAL LIABILITIES + FUND BALANCE			10,664.47	-249,248.48

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 6

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 6

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 \*\*