

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 7

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	2,908,704.63	-5,343,731.04	
10	6111	INVESTMENTS	-3,888,940.09	26,948,337.43	
10	6131	RECEV FR SPEC REV FD	.00	331,658.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			-980,235.46	21,934,203.30	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-136.92	741.73	
10	7421A	ACCOUNTS PAYABLE ACI	24,942.32	-4,209.34	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-80.52	-1,228.79	
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,081.73	-21,081.73	
10	7603	PURCHASE OBLIGATIONS	-195,449.11	1,586,671.31	
TOTAL LIABILITIES			-191,805.96	1,560,893.18	
FUND BALANCE					
10	6302	REVENUES CONTROL	-2,191,221.67	-43,917,191.20	
10	7602	EXPENDITURES CONTROL	3,167,813.98	22,008,766.03	
10	8753	ASSIGNED-PURCH OBL - CURRENT	195,449.11	-1,586,671.31	
TOTAL FUND BALANCE			1,172,041.42	-23,495,096.48	
TOTAL LIABILITIES + FUND BALANCE			980,235.46	-21,934,203.30	

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## BALANCE SHEET FOR 2025 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-142,230.68	-296,117.00
20	6130	INTERFUND PAYABLE	.00	-48,900.00
TOTAL ASSETS			-142,230.68	-345,017.00
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	-926.91	802.09
20	7421A	ACCOUNTS PAYABLE ACI	3,662.38	-269.00
20	7603	PURCHASE OBLIGATIONS	2,508.50	312,325.67
TOTAL LIABILITIES			5,243.97	30,100.09
FUND BALANCE				
20	6302	REVENUES CONTROL	-789,219.72	-8,856,139.25
20	7602	EXPENDITURES CONTROL	928,714.93	9,483,381.83
20	8753	ASSIGNED-PURCH OBL - CURRENT	-2,508.50	-312,325.67
TOTAL FUND BALANCE			136,986.71	314,916.91
TOTAL LIABILITIES + FUND BALANCE			142,230.68	345,017.00

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## BALANCE SHEET FOR 2025 7

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,561.10	209,967.38
TOTAL ASSETS			-1,561.10	209,967.38
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-266.40	-266.40
25	7603	PURCHASE OBLIGATIONS	-245.18	3,314.06
TOTAL LIABILITIES			-511.58	3,047.66
FUND BALANCE				
25	6302	REVENUES CONTROL	-412.12	-225,234.02
25	7602	EXPENDITURES CONTROL	2,239.62	15,533.04
25	8753	ASSIGNED-PURCH OBL - CURRENT	245.18	-3,314.06
TOTAL FUND BALANCE			2,072.68	-213,015.04
TOTAL LIABILITIES + FUND BALANCE			1,561.10	-209,967.38

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## BALANCE SHEET FOR 2025 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	40,569.42	2,638,151.53
		TOTAL ASSETS	40,569.42	2,638,151.53
FUND BALANCE				
	32	6302 REVENUES CONTROL	-80,437.42	-2,537,877.56
	32	7602 EXPENDITURES CONTROL	39,868.00	849,906.78
	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	-40,569.42	-2,638,151.53
		TOTAL LIABILITIES + FUND BALANCE	-40,569.42	-2,638,151.53

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## BALANCE SHEET FOR 2025 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,374,170.11	6,635,325.29
	TOTAL ASSETS			-1,374,170.11	6,635,325.29
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		-49,834.06	1,861,077.40
	TOTAL LIABILITIES			-49,834.06	1,862,161.57
FUND BALANCE					
36	6302	REVENUES CONTROL		-77,740.40	-8,844,394.21
36	7602	EXPENDITURES CONTROL		1,451,910.51	6,641,661.67
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		49,834.06	-1,861,077.40
	TOTAL FUND BALANCE			1,424,004.17	-8,497,486.86
	TOTAL LIABILITIES + FUND BALANCE			1,374,170.11	-6,635,325.29

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## BALANCE SHEET FOR 2025 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-242,626.20	-1,218,859.17
			TOTAL ASSETS	-242,626.20	-1,218,859.17
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	242,626.20	1,218,859.17
			TOTAL FUND BALANCE	242,626.20	1,218,859.17
			TOTAL LIABILITIES + FUND BALANCE	242,626.20	1,218,859.17

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## BALANCE SHEET FOR 2025 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-220,661.20	322,887.57
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			-220,661.20	849,919.08
LIABILITIES				
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	-4,284.24	44,305.86
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-314,358.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-384,878.00
TOTAL LIABILITIES			-4,284.24	-1,648,817.14
FUND BALANCE				
51	6302	REVENUES CONTROL	-296,058.45	-2,226,142.23
51	7602	EXPENDITURES CONTROL	516,719.65	1,854,094.15
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	4,284.24	-44,305.86
TOTAL FUND BALANCE			224,945.44	798,898.06
TOTAL LIABILITIES + FUND BALANCE			220,661.20	-849,919.08



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 7

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-13,583.33	157,635.15
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-13,583.33	235,665.15
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	1,535.60	2,648.20
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			1,535.60	-273,816.80
FUND BALANCE				
52	6302	REVENUES CONTROL	-15,483.03	-327,840.20
52	7602	EXPENDITURES CONTROL	29,066.36	170,205.05
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	-1,535.60	-2,648.20
TOTAL FUND BALANCE			12,047.73	38,151.65
TOTAL LIABILITIES + FUND BALANCE			13,583.33	-235,665.15

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## BALANCE SHEET FOR 2025 7

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

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## BALANCE SHEET FOR 2025 7

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

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