

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 8

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	3,000,381.24		-2,343,349.80
10	6111	INVESTMENTS	-4,899,953.09		22,048,384.34
10	6131	RECEV FR SPEC REV FD	.00		331,658.67
10	6139	RECEIVABLE FROM FD SVC FND	.00		-2,061.76
	TOTAL ASSETS		-1,899,571.85		20,034,631.45
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-1,846.87		-1,105.14
10	7421A	ACCOUNTS PAYABLE ACI	-8,102.59		-12,311.93
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-109.08		-1,337.87
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,175.82		-43,257.55
10	7603	PURCHASE OBLIGATIONS	-222,023.99		1,365,006.24
	TOTAL LIABILITIES		-254,258.35		1,306,993.75
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,618,623.74		-45,535,814.94
10	7602	EXPENDITURES CONTROL	3,550,429.95		25,559,195.98
10	8753	ASSIGNED-PURCH OBL - CURRENT	222,023.99		-1,365,006.24
	TOTAL FUND BALANCE		2,153,830.20		-21,341,625.20
	TOTAL LIABILITIES + FUND BALANCE		1,899,571.85		-20,034,631.45

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## BALANCE SHEET FOR 2025 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-126,868.44	-422,985.44
20	6130	INTERFUND PAYABLE		.00	-48,900.00
TOTAL ASSETS				-126,868.44	-471,885.44
LIABILITIES					
20	7400	INTERFUND PAYABLES		.00	-282,758.67
20	7421	ACCOUNTS PAYABLE		926.91	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI		-4,978.48	-5,247.48
20	7603	PURCHASE OBLIGATIONS		3,061.98	317,343.05
TOTAL LIABILITIES				-989.59	31,065.90
FUND BALANCE					
20	6302	REVENUES CONTROL		-730,132.87	-9,586,272.12
20	7602	EXPENDITURES CONTROL		861,052.88	10,344,434.71
20	8753	ASSIGNED-PURCH OBL - CURRENT		-3,061.98	-317,343.05
TOTAL FUND BALANCE				127,858.03	440,819.54
TOTAL LIABILITIES + FUND BALANCE				126,868.44	471,885.44

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## BALANCE SHEET FOR 2025 8

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	3,160.46	213,127.84
TOTAL ASSETS			3,160.46	213,127.84
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-362.60	-629.00
25	7603	PURCHASE OBLIGATIONS	408.42	3,722.48
TOTAL LIABILITIES			45.82	3,093.48
FUND BALANCE				
25	6302	REVENUES CONTROL	-3,838.97	-229,072.99
25	7602	EXPENDITURES CONTROL	1,041.11	16,574.15
25	8753	ASSIGNED-PURCH OBL - CURRENT	-408.42	-3,722.48
TOTAL FUND BALANCE			-3,206.28	-216,221.32
TOTAL LIABILITIES + FUND BALANCE			-3,160.46	-213,127.84

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## BALANCE SHEET FOR 2025 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	28,033.23	2,666,184.76
		TOTAL ASSETS	28,033.23	2,666,184.76
FUND BALANCE				
	32	6302 REVENUES CONTROL	-28,033.23	-2,565,910.79
	32	7602 EXPENDITURES CONTROL	.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	-28,033.23	-2,666,184.76
		TOTAL LIABILITIES + FUND BALANCE	-28,033.23	-2,666,184.76

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## BALANCE SHEET FOR 2025 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-501,081.23	6,134,244.06
TOTAL ASSETS				-501,081.23	6,134,244.06
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		-453,123.63	1,407,953.77
TOTAL LIABILITIES				-453,123.63	1,409,037.94
FUND BALANCE					
36	6302	REVENUES CONTROL		-210,282.47	-9,054,676.68
36	7602	EXPENDITURES CONTROL		711,363.70	7,353,025.37
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		453,123.63	-1,407,953.77
TOTAL FUND BALANCE				954,204.86	-7,543,282.00
TOTAL LIABILITIES + FUND BALANCE				501,081.23	-6,134,244.06

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## BALANCE SHEET FOR 2025 8

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-299,195.04	-1,518,054.21
			TOTAL ASSETS	-299,195.04	-1,518,054.21
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	299,195.04	1,518,054.21
			TOTAL FUND BALANCE	299,195.04	1,518,054.21
			TOTAL LIABILITIES + FUND BALANCE	299,195.04	1,518,054.21

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## BALANCE SHEET FOR 2025 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-58,187.24	264,700.33
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			-58,187.24	791,731.84
<b>LIABILITIES</b>				
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	-2,022.73	42,283.13
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			-2,022.73	-1,650,839.87
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-240,719.48	-2,466,861.71
51	7602	EXPENDITURES CONTROL	298,906.72	2,153,000.87
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	2,022.73	-42,283.13
TOTAL FUND BALANCE			60,209.97	859,108.03
TOTAL LIABILITIES + FUND BALANCE			58,187.24	-791,731.84



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 8

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-14,196.66	143,438.49
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-14,196.66	221,468.49
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	164.94	2,813.14
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			164.94	-273,651.86
FUND BALANCE				
52	6302	REVENUES CONTROL	-20,612.68	-348,452.88
52	7602	EXPENDITURES CONTROL	34,809.34	205,014.39
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	-164.94	-2,813.14
TOTAL FUND BALANCE			14,031.72	52,183.37
TOTAL LIABILITIES + FUND BALANCE			14,196.66	-221,468.49

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 8

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 8

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 \*\*