

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 9

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-1,971,006.42	-4,314,356.22	
10	6106	INSURED CASH SWEEP CASH	15,576,782.75	15,576,782.75	
10	6111	INVESTMENTS	-15,497,330.28	6,551,054.06	
10	6131	RECEV FR SPEC REV FD	.00	331,658.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			-1,891,553.95	18,143,077.50	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	-1,105.14	
10	7421A	ACCOUNTS PAYABLE ACI	-2,082.00	-14,393.93	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	126.76	-1,211.11	
10	7469	LOCAL TAX WITHHELD PAYABLE	43,257.55	.00	
10	7603	PURCHASE OBLIGATIONS	-90,975.09	1,282,797.31	
TOTAL LIABILITIES			-49,672.78	1,266,087.13	
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,385,634.29	-46,921,449.23	
10	7602	EXPENDITURES CONTROL	3,235,885.93	28,795,081.91	
10	8753	ASSIGNED-PURCH OBL - CURRENT	90,975.09	-1,282,797.31	
TOTAL FUND BALANCE			1,941,226.73	-19,409,164.63	
TOTAL LIABILITIES + FUND BALANCE			1,891,553.95	-18,143,077.50	

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## BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-130,647.23	-553,632.67
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		-130,647.23	-602,532.67
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	321.93	-4,925.55
	20	7603	PURCHASE OBLIGATIONS	-3,271.92	322,539.01
		TOTAL LIABILITIES		-2,949.99	36,583.79
FUND BALANCE					
	20	6302	REVENUES CONTROL	-804,081.61	-10,390,353.73
	20	7602	EXPENDITURES CONTROL	934,406.91	11,278,841.62
	20	8753	ASSIGNED-PURCH OBL - CURRENT	3,271.92	-322,539.01
		TOTAL FUND BALANCE		133,597.22	565,948.88
		TOTAL LIABILITIES + FUND BALANCE		130,647.23	602,532.67

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## BALANCE SHEET FOR 2025 9

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	3,968.49	217,096.33
			TOTAL ASSETS	3,968.49	217,096.33
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	.00	-629.00
	25	7603	PURCHASE OBLIGATIONS	-1,130.43	2,592.05
			TOTAL LIABILITIES	-1,130.43	1,963.05
FUND BALANCE					
	25	6302	REVENUES CONTROL	-7,368.66	-236,441.65
	25	7602	EXPENDITURES CONTROL	3,400.17	19,974.32
	25	8753	ASSIGNED-PURCH OBL - CURRENT	1,130.43	-2,592.05
			TOTAL FUND BALANCE	-2,838.06	-219,059.38
			TOTAL LIABILITIES + FUND BALANCE	-3,968.49	-217,096.33

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## BALANCE SHEET FOR 2025 9

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 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	132,863.88	2,799,048.64
		TOTAL ASSETS	132,863.88	2,799,048.64
FUND BALANCE				
	32	6302 REVENUES CONTROL	-132,863.88	-2,698,774.67
	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	-132,863.88	-2,799,048.64
		TOTAL LIABILITIES + FUND BALANCE	-132,863.88	-2,799,048.64

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## BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,033,524.94	5,100,719.12
TOTAL ASSETS				-1,033,524.94	5,100,719.12
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		-321,179.69	1,086,774.08
TOTAL LIABILITIES				-321,179.69	1,087,858.25
FUND BALANCE					
36	6302	REVENUES CONTROL		-51,564.40	-9,106,241.08
36	7602	EXPENDITURES CONTROL		1,085,089.34	8,438,114.71
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		321,179.69	-1,086,774.08
TOTAL FUND BALANCE				1,354,704.63	-6,188,577.37
TOTAL LIABILITIES + FUND BALANCE				1,033,524.94	-5,100,719.12

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-159,045.80	-1,677,100.01
			TOTAL ASSETS	-159,045.80	-1,677,100.01
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	159,045.80	1,677,100.01
			TOTAL FUND BALANCE	159,045.80	1,677,100.01
			TOTAL LIABILITIES + FUND BALANCE	159,045.80	1,677,100.01

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	28,409.75	293,110.08
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			28,409.75	820,141.59
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	-299.99	41,983.14
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			-299.99	-1,651,139.86
FUND BALANCE				
51	6302	REVENUES CONTROL	-343,317.82	-2,810,179.53
51	7602	EXPENDITURES CONTROL	314,908.07	2,467,908.94
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	299.99	-41,983.14
TOTAL FUND BALANCE			-28,109.76	830,998.27
TOTAL LIABILITIES + FUND BALANCE			-28,409.75	-820,141.59



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2025 9

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-4,733.53	138,704.96
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-4,733.53	216,734.96
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	-988.95	1,824.19
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			-988.95	-274,640.81
FUND BALANCE				
52	6302	REVENUES CONTROL	-32,826.37	-381,279.25
52	7602	EXPENDITURES CONTROL	37,559.90	242,574.29
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	988.95	-1,824.19
TOTAL FUND BALANCE			5,722.48	57,905.85
TOTAL LIABILITIES + FUND BALANCE			4,733.53	-216,734.96

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## BALANCE SHEET FOR 2025 9

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 9

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 \*\*