

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2025 10

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		1,614,645.15	-2,699,711.07
10	6106	INSURED CASH SWEEP CASH		-3,000,000.00	12,576,782.75
10	6111	INVESTMENTS		21,613.42	6,572,667.48
10	6131	RECEV FR SPEC REV FD		.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND		.00	-2,061.76
	TOTAL ASSETS			-1,363,741.43	16,779,336.07
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		1,983.79	878.65
10	7421A	ACCOUNTS PAYABLE ACI		-2,940.00	-17,333.93
10	7461C	COBRA-ACCR SALARIES & BENEFIT P		126.76	-1,084.35
10	7469	LOCAL TAX WITHHELD PAYABLE		-21,529.29	-21,529.29
10	7603	PURCHASE OBLIGATIONS		11,859.34	1,300,076.24
	TOTAL LIABILITIES			-10,499.40	1,261,007.32
FUND BALANCE					
10	6302	REVENUES CONTROL		-1,816,726.22	-48,738,175.45
10	7602	EXPENDITURES CONTROL		3,202,826.39	31,997,908.30
10	8753	ASSIGNED-PURCH OBL - CURRENT		-11,859.34	-1,300,076.24
	TOTAL FUND BALANCE			1,374,240.83	-18,040,343.39
	TOTAL LIABILITIES + FUND BALANCE			1,363,741.43	-16,779,336.07

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	312,766.75	-240,865.92
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		312,766.75	-289,765.92
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	-13,496.98	-18,422.53
	20	7603	PURCHASE OBLIGATIONS	204,098.62	528,294.74
		TOTAL LIABILITIES		190,601.64	228,842.54
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,230,751.93	-11,621,105.66
	20	7602	EXPENDITURES CONTROL	931,482.16	12,210,323.78
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-204,098.62	-528,294.74
		TOTAL FUND BALANCE		-503,368.39	60,923.38
		TOTAL LIABILITIES + FUND BALANCE		-312,766.75	289,765.92

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	8,311.52	225,407.85
		TOTAL ASSETS	8,311.52	225,407.85
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	1,520.40	891.40
	25	7603 PURCHASE OBLIGATIONS	12,489.47	15,081.52
		TOTAL LIABILITIES	14,009.87	15,972.92
FUND BALANCE				
	25	6302 REVENUES CONTROL	-14,104.30	-250,545.95
	25	7602 EXPENDITURES CONTROL	4,272.38	24,246.70
	25	8753 ASSIGNED-PURCH OBL - CURRENT	-12,489.47	-15,081.52
		TOTAL FUND BALANCE	-22,321.39	-241,380.77
		TOTAL LIABILITIES + FUND BALANCE	-8,311.52	-225,407.85

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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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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-252,700.61	2,546,348.03
		TOTAL ASSETS	-252,700.61	2,546,348.03
FUND BALANCE				
	32	6302 REVENUES CONTROL	-105,786.39	-2,804,561.06
	32	7602 EXPENDITURES CONTROL	358,487.00	1,208,393.78
	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	252,700.61	-2,546,348.03
		TOTAL LIABILITIES + FUND BALANCE	252,700.61	-2,546,348.03

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-376,828.62	4,723,890.50
TOTAL ASSETS				-376,828.62	4,723,890.50
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		-52,047.60	1,034,726.48
TOTAL LIABILITIES				-52,047.60	1,035,810.65
FUND BALANCE					
36	6302	REVENUES CONTROL		-254,665.09	-9,360,906.17
36	7602	EXPENDITURES CONTROL		631,493.71	9,069,608.42
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		52,047.60	-1,034,726.48
TOTAL FUND BALANCE				428,876.22	-5,759,701.15
TOTAL LIABILITIES + FUND BALANCE				376,828.62	-4,723,890.50

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,677,100.01
			TOTAL ASSETS	.00	-1,677,100.01
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,677,100.01
			TOTAL FUND BALANCE	.00	1,677,100.01
			TOTAL LIABILITIES + FUND BALANCE	.00	1,677,100.01

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BALANCE SHEET FOR 2025 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	20,439.50	313,549.58
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			20,439.50	840,581.09
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	-41,229.96	753.18
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			-41,229.96	-1,692,369.82
FUND BALANCE				
51	6302	REVENUES CONTROL	-388,475.48	-3,198,655.01
51	7602	EXPENDITURES CONTROL	368,035.98	2,835,944.92
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	41,229.96	-753.18
TOTAL FUND BALANCE			20,790.46	851,788.73
TOTAL LIABILITIES + FUND BALANCE			-20,439.50	-840,581.09

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BALANCE SHEET FOR 2025 10

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	745.29	139,450.25
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			745.29	217,480.25
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	-1,521.16	303.03
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			-1,521.16	-276,161.97
FUND BALANCE				
52	6302	REVENUES CONTROL	-32,882.91	-414,162.16
52	7602	EXPENDITURES CONTROL	32,137.62	274,711.91
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	1,521.16	-303.03
TOTAL FUND BALANCE			775.87	58,681.72
TOTAL LIABILITIES + FUND BALANCE			-745.29	-217,480.25

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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	409,490.00	3,265,764.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,940,679.00
80	6251	GENERAL EQUIPMENT	6,999.00	621,829.66
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	-416,489.00	-50,505,151.25
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2025 10

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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