

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-3,478,070.01	4,741,968.10	
10	6111	INVESTMENTS	.00	6,595,018.79	
10	6131	RECEV FR SPEC REV FD	.00	331,658.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			-3,478,070.01	11,666,583.80	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	879.65	
10	7421A	ACCOUNTS PAYABLE ACI	-17,342.28	-40,393.75	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	190.80	-766.79	
10	7469	LOCAL TAX WITHHELD PAYABLE	45,003.36	.00	
10	7603	PURCHASE OBLIGATIONS	-643,934.15	314,419.90	
TOTAL LIABILITIES			-616,082.27	274,139.01	
FUND BALANCE					
10	6302	REVENUES CONTROL	-2,255,298.85	-52,632,618.64	
10	7602	EXPENDITURES CONTROL	5,705,516.98	41,006,315.73	
10	8753	ASSIGNED-PURCH OBL - CURRENT	643,934.15	-314,419.90	
TOTAL FUND BALANCE			4,094,152.28	-11,940,722.81	
TOTAL LIABILITIES + FUND BALANCE			3,478,070.01	-11,666,583.80	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-987,929.72	-1,595,336.42
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		-987,929.72	-1,644,236.42
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	12,912.89	-12,971.51
	20	7603	PURCHASE OBLIGATIONS	-240,678.77	65,172.84
		TOTAL LIABILITIES		-227,765.88	-228,828.34
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,078,797.97	-13,755,955.51
	20	7602	EXPENDITURES CONTROL	2,053,814.80	15,694,193.11
	20	8753	ASSIGNED-PURCH OBL - CURRENT	240,678.77	-65,172.84
		TOTAL FUND BALANCE		1,215,695.60	1,873,064.76
		TOTAL LIABILITIES + FUND BALANCE		987,929.72	1,644,236.42

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-5,577.30	212,062.02
TOTAL ASSETS			-5,577.30	212,062.02
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	891.40
25	7603	PURCHASE OBLIGATIONS	-5,762.04	.00
TOTAL LIABILITIES			-5,762.04	891.40
FUND BALANCE				
25	6302	REVENUES CONTROL	-1,163.15	-252,968.50
25	7602	EXPENDITURES CONTROL	6,740.45	40,015.08
25	8753	ASSIGNED-PURCH OBL - CURRENT	5,762.04	.00
TOTAL FUND BALANCE			11,339.34	-212,953.42
TOTAL LIABILITIES + FUND BALANCE			5,577.30	-212,062.02

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-305,570.00
31	7602	EXPENDITURES CONTROL	.00	305,570.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	391,775.00	1,505,494.75
		TOTAL ASSETS	391,775.00	1,505,494.75
FUND BALANCE				
	32	6302 REVENUES CONTROL	-391,775.00	-3,241,630.00
	32	7602 EXPENDITURES CONTROL	.00	2,686,316.00
	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	-391,775.00	-1,505,494.75
		TOTAL LIABILITIES + FUND BALANCE	-391,775.00	-1,505,494.75

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,214,164.38	9,932,893.67
	TOTAL ASSETS			-1,214,164.38	9,932,893.67
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		345,537.62	1,411,181.66
	TOTAL LIABILITIES			345,537.62	1,412,265.83
FUND BALANCE					
36	6302	REVENUES CONTROL		-282,032.72	-16,562,287.47
36	7602	EXPENDITURES CONTROL		1,496,197.10	11,061,986.55
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		-345,537.62	-1,411,181.66
	TOTAL FUND BALANCE			868,626.76	-11,345,159.50
	TOTAL LIABILITIES + FUND BALANCE			1,214,164.38	-9,932,893.67

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-1,783,492.22
	40	7602	EXPENDITURES CONTROL	.00	1,783,492.22
		TOTAL FUND BALANCE		.00	.00
		TOTAL LIABILITIES + FUND BALANCE		.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-78,946.91	193,715.31
51	6104	PETTY CASH	-516.00	-5,386.00
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			-79,462.91	720,230.82
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	-3,018.86	192.61
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			-3,018.86	-1,692,930.39
FUND BALANCE				
51	6302	REVENUES CONTROL	-372,069.56	-3,878,400.47
51	7602	EXPENDITURES CONTROL	451,532.47	3,636,040.65
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	3,018.86	-192.61
TOTAL FUND BALANCE			82,481.77	972,699.57
TOTAL LIABILITIES + FUND BALANCE			79,462.91	-720,230.82

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-134,568.46	.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-134,568.46	78,030.00
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	-191.78	.00
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			-191.78	-276,465.00
FUND BALANCE				
52	6302	REVENUES CONTROL	59,084.31	-380,522.68
52	7602	EXPENDITURES CONTROL	75,484.15	380,522.68
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	191.78	.00
TOTAL FUND BALANCE			134,760.24	198,435.00
TOTAL LIABILITIES + FUND BALANCE			134,568.46	-78,030.00

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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	2,069,831.63	71,510,085.62
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-28,916,442.10
80	6231	TECHNOLOGY EQUIPMENT	16,179.00	3,064,579.24
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,973,497.47
80	6241	VEHICLES	.00	3,265,764.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,940,679.00
80	6251	GENERAL EQUIPMENT	42,700.26	664,529.92
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-468,009.15
80	6261	CONSTRUCTION WORK IN PROGRESS	-2,020,650.66	4,611,115.37
80	8710	INVESTMENT IN GOVERN. ASSETS	-108,060.23	-50,613,211.48
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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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 **