

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		8,581,599.00	13,426,719.55
10	6111	INVESTMENTS		196.09	6,707,886.51
10	6131	RECEV FR SPEC REV FD		.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND		.00	-2,061.76
TOTAL ASSETS				8,581,795.09	20,464,202.97
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		-397.10	482.55
10	7421A	ACCOUNTS PAYABLE ACI		33,082.81	-14,656.69
10	7461C	COBRA-ACCR SALARIES & BENEFIT P		27.68	-665.07
10	7469	LOCAL TAX WITHHELD PAYABLE		-22,181.50	-44,831.78
10	7603	PURCHASE OBLIGATIONS		149,743.39	1,799,090.67
TOTAL LIABILITIES				160,275.28	1,739,419.68
FUND BALANCE					
10	6302	REVENUES CONTROL		-11,874,203.66	-35,734,256.58
10	7602	EXPENDITURES CONTROL		3,281,876.68	15,329,724.60
10	8753	ASSIGNED-PURCH OBL - CURRENT		-149,743.39	-1,799,090.67
TOTAL FUND BALANCE				-8,742,070.37	-22,203,622.65
TOTAL LIABILITIES + FUND BALANCE				-8,581,795.09	-20,464,202.97

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	389,001.23	268,072.35
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		389,001.23	219,172.35
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	-379.12	1,349.88
	20	7421A	ACCOUNTS PAYABLE ACI	1,500.00	2,673.43
	20	7603	PURCHASE OBLIGATIONS	-19,576.58	553,942.39
		TOTAL LIABILITIES		-18,455.70	275,207.03
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,317,484.17	-3,767,356.73
	20	7602	EXPENDITURES CONTROL	927,362.06	3,826,919.74
	20	8753	ASSIGNED-PURCH OBL - CURRENT	19,576.58	-553,942.39
		TOTAL FUND BALANCE		-370,545.53	-494,379.38
		TOTAL LIABILITIES + FUND BALANCE		-389,001.23	-219,172.35

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FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	3,152.28	252,131.70
			TOTAL ASSETS	3,152.28	252,131.70
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	2,296.83	6,439.32
			TOTAL LIABILITIES	2,296.83	6,439.32
FUND BALANCE					
	25	6302	REVENUES CONTROL	-5,361.74	-261,662.25
	25	7602	EXPENDITURES CONTROL	2,209.46	9,530.55
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-2,296.83	-6,439.32
			TOTAL FUND BALANCE	-5,449.11	-258,571.02
			TOTAL LIABILITIES + FUND BALANCE	-3,152.28	-252,131.70

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	147,500.00
			TOTAL ASSETS	.00	147,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-147,500.00
			TOTAL FUND BALANCE	.00	-147,500.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-147,500.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,171,570.94	3,567,699.46
TOTAL ASSETS			1,171,570.94	3,567,699.46
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,271,638.05	-2,339,570.82
32	7602	EXPENDITURES CONTROL	100,067.11	111,772.11
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-937,151.15
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-402,749.85
TOTAL FUND BALANCE			-1,171,570.94	-3,567,699.46
TOTAL LIABILITIES + FUND BALANCE			-1,171,570.94	-3,567,699.46

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-394,567.07	5,082,590.25
TOTAL ASSETS			-394,567.07	5,082,590.25
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-589,217.88	3,389,547.96
TOTAL LIABILITIES			-589,217.88	3,389,547.96
FUND BALANCE				
36	6302	REVENUES CONTROL	-296,296.53	-558,495.73
36	7602	EXPENDITURES CONTROL	690,863.60	4,913,951.52
36	8731	RESTRICTED GRANTS	.00	-1,326,459.80
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,111,586.24
36	8753	ASSIGNED-PURCH OBL - CURRENT	589,217.88	-3,389,547.96
TOTAL FUND BALANCE			983,784.95	-8,472,138.21
TOTAL LIABILITIES + FUND BALANCE			394,567.07	-5,082,590.25

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-196,394.05	-1,259,086.08
			TOTAL ASSETS	-196,394.05	-1,259,086.08
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	196,394.05	1,259,086.08
			TOTAL FUND BALANCE	196,394.05	1,259,086.08
			TOTAL LIABILITIES + FUND BALANCE	196,394.05	1,259,086.08

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BALANCE SHEET FOR 2026 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	28,252.83	-191,390.60
51	6104	PETTY CASH	.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			28,252.83	335,124.91
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	-232,152.52	1,189,691.26
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			-232,152.52	-503,431.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-405,212.09	-1,212,853.98
51	7602	EXPENDITURES CONTROL	376,959.26	1,355,600.07
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	232,152.52	-1,189,691.26
TOTAL FUND BALANCE			203,899.69	168,306.83
TOTAL LIABILITIES + FUND BALANCE			-28,252.83	-335,124.91

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BALANCE SHEET FOR 2026 5

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-10,244.15	174,435.09
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-10,244.15	252,465.09
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	2,254.55	5,842.41
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			2,254.55	-270,622.59
FUND BALANCE				
52	6302	REVENUES CONTROL	-21,511.36	-296,330.94
52	7602	EXPENDITURES CONTROL	31,755.51	121,895.85
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	-2,254.55	-5,842.41
TOTAL FUND BALANCE			7,989.60	18,157.50
TOTAL LIABILITIES + FUND BALANCE			10,244.15	-252,465.09

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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	-710,569.31
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	71,510,085.62
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-30,022,255.33
80	6231	TECHNOLOGY EQUIPMENT	-48,087.96	3,016,491.28
80	6232	ACCUMULATED DEPREC TECH EQUIP	33,041.36	-3,066,811.56
80	6241	VEHICLES	-303,012.00	2,962,752.98
80	6242	ACCUMULATED DEPREC VEHICLES	303,012.00	-1,844,359.23
80	6251	GENERAL EQUIPMENT	.00	664,529.92
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-489,432.67
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,309,734.77
80	6302	REVENUES CONTROL	15,046.60	15,046.60
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-60,841,763.99
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	-385,424.70
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-1,414.99
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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