

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,109,719.10	4,101,697.50
10	6111	INVESTMENTS	.00	6,639,117.61
10	6131	RECEV FR SPEC REV FD	.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
10	6153	ACCOUNTS RECEIVABLE	-491,739.14	.00
TOTAL ASSETS			-1,601,458.24	11,070,412.02
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	604,674.38	2,368.20
10	7421A	ACCOUNTS PAYABLE ACI	-51,169.31	-63,705.99
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	18.68	-748.11
10	7469	LOCAL TAX WITHHELD PAYABLE	-10,828.01	-10,828.01
10	7603	PURCHASE OBLIGATIONS	1,863,425.06	1,897,167.72
TOTAL LIABILITIES			2,406,120.80	1,824,253.81
FUND BALANCE				
10	6302	REVENUES CONTROL	-13,360,263.17	-13,360,263.17
10	7602	EXPENDITURES CONTROL	2,362,765.06	2,362,765.06
10	8741	COMMITTED - SITE-BASED CFWD	25,000.00	.00
10	8747	COMMITTED - OTHER	11,997,517.95	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,863,425.06	-1,897,167.72
10	8770	UNASSIGNED FUND BALANCE	33,742.66	.00
TOTAL FUND BALANCE			-804,662.56	-12,894,665.83
TOTAL LIABILITIES + FUND BALANCE			1,601,458.24	-11,070,412.02

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,618,117.90	-86,057.82
20	6130	INTERFUND PAYABLE	.00	-48,900.00
20	6153	ACCOUNTS RECEIVABLE	-3,055,388.21	.00
TOTAL ASSETS			-1,437,270.31	-134,957.82
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	42,164.77	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	.00	3,011.71
20	7481	ADVANCES FROM GRANTORS	982,129.76	.00
20	7603	PURCHASE OBLIGATIONS	314,686.93	353,206.54
TOTAL LIABILITIES			1,338,981.46	75,188.58
FUND BALANCE				
20	6302	REVENUES CONTROL	-115,216.82	-115,216.82
20	7602	EXPENDITURES CONTROL	528,192.60	528,192.60
20	8753	ASSIGNED-PURCH OBL - CURRENT	-314,686.93	-353,206.54
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-38,519.61	.00
20	8770	UNASSIGNED FUND BALANCE	38,519.61	.00
TOTAL FUND BALANCE			98,288.85	59,769.24
TOTAL LIABILITIES + FUND BALANCE			1,437,270.31	134,957.82

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,754.16	244,913.87
		TOTAL ASSETS	-1,754.16	244,913.87
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	376.99	891.40
25	7603	PURCHASE OBLIGATIONS	1,377.05	1,377.05
		TOTAL LIABILITIES	1,754.04	2,268.45
FUND BALANCE				
25	6302	REVENUES CONTROL	-247,330.61	-247,330.61
25	7602	EXPENDITURES CONTROL	1,525.34	1,525.34
25	8737	RESTRICTED - OTHER	247,182.44	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-1,377.05	-1,377.05
		TOTAL FUND BALANCE	.12	-247,182.32
		TOTAL LIABILITIES + FUND BALANCE	1,754.16	-244,913.87

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

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BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	334,369.00	1,674,269.75
			TOTAL ASSETS	334,369.00	1,674,269.75
FUND BALANCE					
	32	6302	REVENUES CONTROL	-334,369.00	-334,369.00
	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	-334,369.00	-1,674,269.75
			TOTAL LIABILITIES + FUND BALANCE	-334,369.00	-1,674,269.75

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-652,348.03		9,410,767.90
TOTAL ASSETS			-652,348.03		9,410,767.90
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	626,154.06		1,084.17
36	7603	PURCHASE OBLIGATIONS	13,755.95		1,340,215.75
TOTAL LIABILITIES			639,910.01		1,341,299.92
FUND BALANCE					
36	7602	EXPENDITURES CONTROL	26,193.97		26,193.97
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	-13,755.95		-1,340,215.75
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,326,459.80		.00
36	8770	UNASSIGNED FUND BALANCE	1,326,459.80		.00
TOTAL FUND BALANCE			12,438.02		-10,752,067.82
TOTAL LIABILITIES + FUND BALANCE			652,348.03		-9,410,767.90

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-713,690.85	-713,690.85
			TOTAL ASSETS	-713,690.85	-713,690.85
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	713,690.85	713,690.85
			TOTAL FUND BALANCE	713,690.85	713,690.85
			TOTAL LIABILITIES + FUND BALANCE	713,690.85	713,690.85

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BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-48,529.22	146,448.85
51	6104	PETTY CASH	.00	-5,386.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
51	6153	ACCOUNTS RECEIVABLE	-34,766.26	.00
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			-83,295.48	672,964.36
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	578.98	.00
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	1,614,117.81	1,614,117.81
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			1,614,696.79	-79,005.19
FUND BALANCE				
51	6302	REVENUES CONTROL	-277,809.86	-277,809.86
51	7602	EXPENDITURES CONTROL	82,716.50	82,716.50
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	206,799.00
51	8737P	RESTRICTED-OTHER	.00	1,008,453.00
51	8739	RESTRICTED NET POSITION	277,809.86	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,614,117.81	-1,614,117.81
TOTAL FUND BALANCE			-1,531,401.31	-593,959.17
TOTAL LIABILITIES + FUND BALANCE			83,295.48	-672,964.36

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BALANCE SHEET FOR 2026 1

FUND: 52 DAYCARE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
	52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
		TOTAL ASSETS		.00	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	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-83,999.00
	52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-30,177.00
		TOTAL LIABILITIES		.00	-276,465.00
FUND BALANCE					
	52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	80,917.00
	52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	117,518.00
		TOTAL FUND BALANCE		.00	198,435.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-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	-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	.00	3,064,579.24
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-3,099,852.92
80	6241	VEHICLES	.00	3,265,764.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-2,147,371.23
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	15,853,839.42
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-60,385,868.64
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

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

** END OF REPORT - Generated by annette bemerer **