

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-749,067.05	3,402,880.84
10	6111	INVESTMENTS	24,364.52	6,663,482.13
10	6131	RECEV FR SPEC REV FD	.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
	TOTAL ASSETS		-724,702.53	10,395,959.88
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-9,355.80	-6,987.60
10	7421A	ACCOUNTS PAYABLE ACI	10,469.76	-53,236.23
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-748.11
10	7469	LOCAL TAX WITHHELD PAYABLE	-14,844.30	-25,672.31
10	7603	PURCHASE OBLIGATIONS	-129,176.81	1,835,051.77
	TOTAL LIABILITIES		-142,907.15	1,748,407.52
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,665,492.85	-15,025,756.02
10	7602	EXPENDITURES CONTROL	2,403,925.72	4,766,690.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	129,176.81	-1,835,051.77
10	8770	UNASSIGNED FUND BALANCE	.00	-50,250.39
	TOTAL FUND BALANCE		867,609.68	-12,144,367.40
	TOTAL LIABILITIES + FUND BALANCE		724,702.53	-10,395,959.88

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	268,206.25	131,767.14
20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS	268,206.25	82,867.14
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	-4,819.83	-3,090.83
20	7421A	ACCOUNTS PAYABLE ACI	.00	3,011.71
20	7603	PURCHASE OBLIGATIONS	150,804.25	513,132.73
		TOTAL LIABILITIES	145,984.42	230,294.94
FUND BALANCE				
20	6302	REVENUES CONTROL	-920,651.91	-1,035,868.73
20	7602	EXPENDITURES CONTROL	657,265.49	1,185,458.09
20	8753	ASSIGNED-PURCH OBL - CURRENT	-150,804.25	-513,132.73
20	8770	UNASSIGNED FUND BALANCE	.00	50,381.29
		TOTAL FUND BALANCE	-414,190.67	-313,162.08
		TOTAL LIABILITIES + FUND BALANCE	-268,206.25	-82,867.14

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BALANCE SHEET FOR 2026 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,075.60	243,969.17
		TOTAL ASSETS	-1,075.60	243,969.17
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-373.95	-373.95
25	7603	PURCHASE OBLIGATIONS	-411.79	965.26
		TOTAL LIABILITIES	-785.74	591.31
FUND BALANCE				
25	6302	REVENUES CONTROL	-618.27	-247,948.88
25	7602	EXPENDITURES CONTROL	2,067.82	3,593.16
25	8737	RESTRICTED - OTHER	.00	760.50
25	8753	ASSIGNED-PURCH OBL - CURRENT	411.79	-965.26
		TOTAL FUND BALANCE	1,861.34	-244,560.48
		TOTAL LIABILITIES + FUND BALANCE	1,075.60	-243,969.17

BALANCE SHEET FOR 2026 2

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

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	26,797.76	1,701,067.51
	TOTAL ASSETS		<u>26,797.76</u>	<u>1,701,067.51</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-26,797.76	-361,166.76
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		<u>-26,797.76</u>	<u>-1,701,067.51</u>
TOTAL LIABILITIES + FUND BALANCE			<u>-26,797.76</u>	<u>-1,701,067.51</u>

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BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-183,556.70	9,227,211.20
	TOTAL ASSETS		-183,556.70	9,227,211.20
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	1,084.17
36	7603	PURCHASE OBLIGATIONS	-213,444.54	1,126,771.21
	TOTAL LIABILITIES		-213,444.54	1,127,855.38
FUND BALANCE				
36	6302	REVENUES CONTROL	-34,700.07	-34,700.07
36	7602	EXPENDITURES CONTROL	218,256.77	244,450.74
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	213,444.54	-1,126,771.21
	TOTAL FUND BALANCE		397,001.24	-10,355,066.58
	TOTAL LIABILITIES + FUND BALANCE		183,556.70	-9,227,211.20

BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-242,535.99	-956,226.84
		TOTAL ASSETS	-242,535.99	-956,226.84
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	242,535.99	956,226.84
		TOTAL FUND BALANCE	242,535.99	956,226.84
		TOTAL LIABILITIES + FUND BALANCE	242,535.99	956,226.84

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BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-97,442.24	49,006.61
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			-97,442.24	575,522.12
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	26,736.51	1,833,012.81
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			26,736.51	139,889.81
FUND BALANCE				
51	6302	REVENUES CONTROL	-39,007.83	-316,817.69
51	7602	EXPENDITURES CONTROL	136,450.07	219,166.57
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	-26,736.51	-1,833,012.81
TOTAL FUND BALANCE			70,705.73	-715,411.93
TOTAL LIABILITIES + FUND BALANCE			97,442.24	-575,522.12

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BALANCE SHEET FOR 2026 2

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-19,642.63	-19,642.63
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-19,642.63	58,387.37
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	5,594.83	5,594.83
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			5,594.83	-270,870.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-304.00	-304.00
52	7602	EXPENDITURES CONTROL	19,946.63	19,946.63
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	-5,594.83	-5,594.83
TOTAL FUND BALANCE			14,047.80	212,482.80
TOTAL LIABILITIES + FUND BALANCE			19,642.63	-58,387.37

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BALANCE SHEET FOR 2026 2

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

BALANCE SHEET FOR 2026 2

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 **