

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-2,172,234.92	1,230,645.92
10	6111	INVESTMENTS		25,505.20	6,688,987.33
10	6131	RECEV FR SPEC REV FD		.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND		.00	-2,061.76
TOTAL ASSETS				-2,146,729.72	8,249,230.16
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		-15,917.18	-22,904.78
10	7421A	ACCOUNTS PAYABLE ACI		34,156.88	-19,079.35
10	7461C	COBRA-ACCR SALARIES & BENEFIT P		27.68	-720.43
10	74610	ACCR SALARIES & BENEFIT PAYABLE		75.72	75.72
10	7469	LOCAL TAX WITHHELD PAYABLE		25,672.31	.00
10	7603	PURCHASE OBLIGATIONS		-202,769.12	1,663,852.03
TOTAL LIABILITIES				-158,753.71	1,621,223.19
FUND BALANCE					
10	6302	REVENUES CONTROL		-1,405,585.44	-16,472,332.52
10	7602	EXPENDITURES CONTROL		3,508,299.75	8,265,731.20
10	8753	ASSIGNED-PURCH OBL - CURRENT		202,769.12	-1,663,852.03
TOTAL FUND BALANCE				2,305,483.43	-9,870,453.35
TOTAL LIABILITIES + FUND BALANCE				2,146,729.72	-8,249,230.16

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## BALANCE SHEET FOR 2026 3

FUND: 2      SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-94,756.21	37,010.93
	20	6130	INTERFUND PAYABLE	.00	-48,900.00
		TOTAL ASSETS		-94,756.21	-11,889.07
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	-49,101.38	-52,192.21
	20	7421A	ACCOUNTS PAYABLE ACI	-89.64	2,922.07
	20	7603	PURCHASE OBLIGATIONS	61,101.31	587,083.18
		TOTAL LIABILITIES		11,910.29	255,054.37
FUND BALANCE					
	20	6302	REVENUES CONTROL	-686,474.35	-1,668,511.79
	20	7602	EXPENDITURES CONTROL	830,421.58	2,012,429.67
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-61,101.31	-587,083.18
		TOTAL FUND BALANCE		82,845.92	-243,165.30
		TOTAL LIABILITIES + FUND BALANCE		94,756.21	11,889.07

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## BALANCE SHEET FOR 2026 3

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	175.64	244,144.81
	TOTAL ASSETS		175.64	244,144.81
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	185.67	-188.28
25	7603	PURCHASE OBLIGATIONS	-32.47	932.79
	TOTAL LIABILITIES		153.20	744.51
FUND BALANCE				
25	6302	REVENUES CONTROL	-1,929.68	-249,118.06
25	7602	EXPENDITURES CONTROL	1,568.37	5,161.53
25	8753	ASSIGNED-PURCH OBL - CURRENT	32.47	-932.79
	TOTAL FUND BALANCE		-328.84	-244,889.32
	TOTAL LIABILITIES + FUND BALANCE		-175.64	-244,144.81

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## BALANCE SHEET FOR 2026 3

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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## BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-10,660.80	1,690,406.71
		TOTAL ASSETS	-10,660.80	1,690,406.71
FUND BALANCE				
	32	6302 REVENUES CONTROL	-1,044.20	-362,210.96
	32	7602 EXPENDITURES CONTROL	11,705.00	11,705.00
	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	10,660.80	-1,690,406.71
		TOTAL LIABILITIES + FUND BALANCE	10,660.80	-1,690,406.71

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## BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-2,810,962.93	6,416,248.27
	TOTAL ASSETS			-2,810,962.93	6,416,248.27
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	1,084.17
36	7603	PURCHASE OBLIGATIONS		3,975,710.02	5,102,481.23
	TOTAL LIABILITIES			3,975,710.02	5,103,565.40
FUND BALANCE					
36	6302	REVENUES CONTROL		-45,629.83	-80,329.90
36	7602	EXPENDITURES CONTROL		2,856,592.76	3,101,043.50
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		-3,975,710.02	-5,102,481.23
	TOTAL FUND BALANCE			-1,164,747.09	-11,519,813.67
	TOTAL LIABILITIES + FUND BALANCE			2,810,962.93	-6,416,248.27

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-106,465.19	-1,062,692.03
			TOTAL ASSETS	-106,465.19	-1,062,692.03
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	106,465.19	1,062,692.03
			TOTAL FUND BALANCE	106,465.19	1,062,692.03
			TOTAL LIABILITIES + FUND BALANCE	106,465.19	1,062,692.03

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-248,375.55	-199,368.94
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			-248,375.55	327,146.57
<b>LIABILITIES</b>				
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	-154,877.40	1,678,135.41
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			-154,877.40	-14,987.59
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-79,877.71	-394,755.86
51	7602	EXPENDITURES CONTROL	328,253.26	545,480.29
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	154,877.40	-1,678,135.41
TOTAL FUND BALANCE			403,252.95	-312,158.98
TOTAL LIABILITIES + FUND BALANCE			248,375.55	-327,146.57

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-18,174.93	-37,817.56
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
TOTAL ASSETS			-18,174.93	40,212.44
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	-1,866.54	3,728.29
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			-1,866.54	-272,736.71
FUND BALANCE				
52	6302	REVENUES CONTROL	-16,641.06	-16,945.06
52	7602	EXPENDITURES CONTROL	34,815.99	54,762.62
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	1,866.54	-3,728.29
TOTAL FUND BALANCE			20,041.47	232,524.27
TOTAL LIABILITIES + FUND BALANCE			18,174.93	-40,212.44

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

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	16,309,734.77
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-60,841,763.99
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 3

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 \*\*