

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	3,614,474.63	4,845,120.55
10	6111	INVESTMENTS	18,703.09	6,707,690.42
10	6131	RECEV FR SPEC REV FD	.00	331,658.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
	<b>TOTAL ASSETS</b>		<b>3,633,177.72</b>	<b>11,882,407.88</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	23,784.43	879.65
10	7421A	ACCOUNTS PAYABLE ACI	-28,660.15	-47,739.50
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	27.68	-692.75
10	74610	ACCR SALARIES & BENEFIT PAYABLE	-75.72	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,650.28	-22,650.28
10	7603	PURCHASE OBLIGATIONS	-48,628.28	1,644,577.00
	<b>TOTAL LIABILITIES</b>		<b>-76,202.32</b>	<b>1,574,374.12</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-7,387,720.40	-23,860,052.92
10	7602	EXPENDITURES CONTROL	3,782,116.72	12,047,847.92
10	8753	ASSIGNED-PURCH OBL - CURRENT	48,628.28	-1,644,577.00
	<b>TOTAL FUND BALANCE</b>		<b>-3,556,975.40</b>	<b>-13,456,782.00</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-3,633,177.72</b>	<b>-11,882,407.88</b>

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## BALANCE SHEET FOR 2026 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-157,939.81	-120,928.88
20	6130	INTERFUND PAYABLE	.00	-48,900.00
		<b>TOTAL ASSETS</b>	<b>-157,939.81</b>	<b>-169,828.88</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	53,921.21	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	-1,748.64	1,173.43
20	7603	PURCHASE OBLIGATIONS	-16,222.63	573,518.97
		<b>TOTAL LIABILITIES</b>	<b>35,949.94</b>	<b>293,662.73</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-781,360.77	-2,449,872.56
20	7602	EXPENDITURES CONTROL	887,128.01	2,899,557.68
20	8753	ASSIGNED-PURCH OBL - CURRENT	16,222.63	-573,518.97
		<b>TOTAL FUND BALANCE</b>	<b>121,989.87</b>	<b>-123,833.85</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>157,939.81</b>	<b>169,828.88</b>

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## BALANCE SHEET FOR 2026 4

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	4,834.61	248,979.42
		TOTAL ASSETS	4,834.61	248,979.42
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	188.28	.00
25	7603	PURCHASE OBLIGATIONS	2,549.82	3,482.61
		TOTAL LIABILITIES	2,738.10	3,482.61
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-7,182.45	-256,300.51
25	7602	EXPENDITURES CONTROL	2,159.56	7,321.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-2,549.82	-3,482.61
		TOTAL FUND BALANCE	-7,572.71	-252,462.03
		TOTAL LIABILITIES + FUND BALANCE	-4,834.61	-248,979.42

**BALANCE SHEET FOR 2026 4**

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 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	705,721.81	2,396,128.52
		<b>TOTAL ASSETS</b>	<b>705,721.81</b>	<b>2,396,128.52</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-705,721.81	-1,067,932.77
	32	7602 EXPENDITURES CONTROL	.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
		<b>TOTAL FUND BALANCE</b>	<b>-705,721.81</b>	<b>-2,396,128.52</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-705,721.81</b>	<b>-2,396,128.52</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-939,090.95	5,477,157.32
	TOTAL ASSETS		-939,090.95	5,477,157.32
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-1,084.17	.00
36	7603	PURCHASE OBLIGATIONS	-1,123,715.39	3,978,765.84
	TOTAL LIABILITIES		-1,124,799.56	3,978,765.84
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-181,869.30	-262,199.20
36	7602	EXPENDITURES CONTROL	1,122,044.42	4,223,087.92
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	1,123,715.39	-3,978,765.84
	TOTAL FUND BALANCE		2,063,890.51	-9,455,923.16
	TOTAL LIABILITIES + FUND BALANCE		939,090.95	-5,477,157.32

**BALANCE SHEET FOR 2026 4**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-1,062,692.03
		TOTAL ASSETS	.00	-1,062,692.03
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	1,062,692.03
		TOTAL FUND BALANCE	.00	1,062,692.03
		TOTAL LIABILITIES + FUND BALANCE	.00	1,062,692.03

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-20,274.49	-219,643.43
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			-20,274.49	306,872.08
<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	-256,291.63	1,421,843.78
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			-256,291.63	-271,279.22
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-412,886.03	-807,641.89
51	7602	EXPENDITURES CONTROL	433,160.52	978,640.81
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	256,291.63	-1,421,843.78
TOTAL FUND BALANCE			276,566.12	-35,592.86
TOTAL LIABILITIES + FUND BALANCE			20,274.49	-306,872.08



# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 4

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	222,496.80	184,679.24
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	41,875.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	36,155.00
<b>TOTAL ASSETS</b>			<b>222,496.80</b>	<b>262,709.24</b>
<b>LIABILITIES</b>				
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	-225.38	3,587.86
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-83,999.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-30,177.00
<b>TOTAL LIABILITIES</b>			<b>-225.38</b>	<b>-272,877.14</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-257,874.52	-274,819.58
52	7602	EXPENDITURES CONTROL	35,377.72	90,140.34
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	225.38	-3,587.86
<b>TOTAL FUND BALANCE</b>			<b>-222,271.42</b>	<b>10,167.90</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-222,496.80</b>	<b>-262,709.24</b>

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## BALANCE SHEET FOR 2026 4

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

**BALANCE SHEET FOR 2026 4**

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 \*\*