

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-816,296.07	11,978,426.70
10	6111	INVESTMENTS	28,223.47	6,760,594.77
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			<b>-788,072.60</b>	<b>19,019,718.38</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	879.65
10	7421A	ACCOUNTS PAYABLE ACI	9,071.95	-19,080.57
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	39.02	.00
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	29.06	-755.01
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,803.48	-21,831.49
10	7472	FICA WITHHELD PAYABLE	136.08	.00
10	7473	STATE TAX WITHHELD PAYABLE	27.99	.00
10	7475	CERS WITHHELD PAYABLE	218.96	.00
10	7603	PURCHASE OBLIGATIONS	-250,271.84	1,481,318.39
TOTAL LIABILITIES			<b>-262,552.26</b>	<b>1,440,530.97</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,461,262.77	-41,075,833.72
10	7602	EXPENDITURES CONTROL	3,261,615.79	22,096,902.76
10	8753	ASSIGNED-PURCH OBL - CURRENT	250,271.84	-1,481,318.39
TOTAL FUND BALANCE			<b>1,050,624.86</b>	<b>-20,460,249.35</b>
TOTAL LIABILITIES + FUND BALANCE			<b>788,072.60</b>	<b>-19,019,718.38</b>

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## BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	266,802.17	116,290.10
		<b>TOTAL ASSETS</b>	<b>266,802.17</b>	<b>116,290.10</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	-1,648.69	411.48
20	7603	PURCHASE OBLIGATIONS	-88,305.09	342,317.87
		<b>TOTAL LIABILITIES</b>	<b>-89,953.78</b>	<b>61,699.68</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,378,830.96	-5,666,010.22
20	7602	EXPENDITURES CONTROL	1,113,677.48	5,830,338.31
20	8753	ASSIGNED-PURCH OBL - CURRENT	88,305.09	-342,317.87
		<b>TOTAL FUND BALANCE</b>	<b>-176,848.39</b>	<b>-177,989.78</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-266,802.17</b>	<b>-116,290.10</b>

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## BALANCE SHEET FOR 2026 7

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-1,431.84	247,059.60
		TOTAL ASSETS	-1,431.84	247,059.60
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-1,554.07	5,164.75
		TOTAL LIABILITIES	-1,554.07	5,164.75
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-282.25	-264,105.62
25	7602	EXPENDITURES CONTROL	1,714.09	17,046.02
25	8753	ASSIGNED-PURCH OBL - CURRENT	1,554.07	-5,164.75
		TOTAL FUND BALANCE	2,985.91	-252,224.35
		TOTAL LIABILITIES + FUND BALANCE	1,431.84	-247,059.60

**BALANCE SHEET FOR 2026 7**

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	112,181.42	3,380,428.49
		<b>TOTAL ASSETS</b>	<b>112,181.42</b>	<b>3,380,428.49</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-112,181.42	-2,563,132.85
	32	7602 EXPENDITURES CONTROL	.00	522,605.11
	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
		<b>TOTAL FUND BALANCE</b>	<b>-112,181.42</b>	<b>-3,380,428.49</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-112,181.42</b>	<b>-3,380,428.49</b>

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## BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-201,390.89	4,682,387.43
		TOTAL ASSETS	-201,390.89	4,682,387.43
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-214,707.78	2,962,159.53
		TOTAL LIABILITIES	-214,707.78	2,962,159.53
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-13,316.89	-585,681.34
36	7602	EXPENDITURES CONTROL	214,707.78	5,341,339.95
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	214,707.78	-2,962,159.53
		TOTAL FUND BALANCE	416,098.67	-7,644,546.96
		TOTAL LIABILITIES + FUND BALANCE	201,390.89	-4,682,387.43

**BALANCE SHEET FOR 2026 7**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-291,263.55	-1,550,349.63
		TOTAL ASSETS	-291,263.55	-1,550,349.63
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	291,263.55	1,550,349.63
		TOTAL FUND BALANCE	291,263.55	1,550,349.63
		TOTAL LIABILITIES + FUND BALANCE	291,263.55	1,550,349.63

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-75,527.70	-320,365.21
51	6104	PETTY CASH	.00	-5,386.00
51	6130	INTERFUND PAYABLE	.00	1,553.02
51	6171	INVENTORIES FOR CONSUMPTION	.00	31,739.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	193,722.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	182,348.00
TOTAL ASSETS			-75,527.70	83,611.30
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-182,477.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-735,313.00
51	7603	PURCHASE OBLIGATIONS	-143,673.50	954,629.82
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-408,416.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-130,998.00
TOTAL LIABILITIES			-143,673.50	-502,574.18
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-258,948.52	-1,750,464.93
51	7602	EXPENDITURES CONTROL	334,476.22	2,042,923.63
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	143,673.50	-954,629.82
TOTAL FUND BALANCE			219,201.20	418,962.88
TOTAL LIABILITIES + FUND BALANCE			75,527.70	-83,611.30

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## BALANCE SHEET FOR 2026 7

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-12,101.16	146,228.91
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
	<b>TOTAL ASSETS</b>		<b>-12,101.16</b>	<b>228,903.91</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-40,116.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-161,651.00
52	7603	PURCHASE OBLIGATIONS	1,839.38	2,693.94
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-89,786.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-28,798.00
	<b>TOTAL LIABILITIES</b>		<b>1,839.38</b>	<b>-317,657.06</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-19,049.43	-333,316.88
52	7602	EXPENDITURES CONTROL	31,150.59	187,087.97
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	87,314.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	150,362.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,839.38	-2,693.94
	<b>TOTAL FUND BALANCE</b>		<b>10,261.78</b>	<b>88,753.15</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>12,101.16</b>	<b>-228,903.91</b>

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## BALANCE SHEET FOR 2026 7

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	3,016,491.28
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-3,066,811.56
80	6241	VEHICLES	.00	2,962,752.98
80	6242	ACCUMULATED DEPREC VEHICLES	.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	.00	15,046.60
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 7

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 \*\*