

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,643,650.57	10,334,776.13
10	6111	INVESTMENTS	16,865.27	6,777,460.04
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			-1,626,785.30	17,392,933.08
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	879.65
10	7421A	ACCOUNTS PAYABLE ACI	11,471.28	-7,609.29
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-755.01
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,433.88	-44,265.37
10	7603	PURCHASE OBLIGATIONS	-47,662.42	1,452,951.12
TOTAL LIABILITIES			-58,625.02	1,401,201.10
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,782,698.07	-42,858,531.79
10	7602	EXPENDITURES CONTROL	3,420,445.97	25,517,348.73
10	8753	ASSIGNED-PURCH OBL - CURRENT	47,662.42	-1,452,951.12
TOTAL FUND BALANCE			1,685,410.32	-18,794,134.18
TOTAL LIABILITIES + FUND BALANCE			1,626,785.30	-17,392,933.08

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	148,085.47	264,375.57
		TOTAL ASSETS	148,085.47	264,375.57
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	1,648.69	2,060.17
20	7603	PURCHASE OBLIGATIONS	-8,400.76	335,002.91
		TOTAL LIABILITIES	-6,752.07	56,033.41
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,058,052.04	-6,724,062.26
20	7602	EXPENDITURES CONTROL	908,317.88	6,738,656.19
20	8753	ASSIGNED-PURCH OBL - CURRENT	8,400.76	-335,002.91
		TOTAL FUND BALANCE	-141,333.40	-320,408.98
		TOTAL LIABILITIES + FUND BALANCE	-148,085.47	-264,375.57

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BALANCE SHEET FOR 2026 8

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-933.01	246,126.59
		TOTAL ASSETS	-933.01	246,126.59
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-2,048.18	3,116.57
		TOTAL LIABILITIES	-2,048.18	3,116.57
FUND BALANCE				
25	6302	REVENUES CONTROL	-3,078.24	-267,183.86
25	7602	EXPENDITURES CONTROL	4,011.25	21,057.27
25	8753	ASSIGNED-PURCH OBL - CURRENT	2,048.18	-3,116.57
		TOTAL FUND BALANCE	2,981.19	-249,243.16
		TOTAL LIABILITIES + FUND BALANCE	933.01	-246,126.59

BALANCE SHEET FOR 2026 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	44,912.37	3,425,340.86
		TOTAL ASSETS	44,912.37	3,425,340.86
FUND BALANCE				
	32	6302 REVENUES CONTROL	-44,912.37	-2,608,045.22
	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
		TOTAL FUND BALANCE	-44,912.37	-3,425,340.86
		TOTAL LIABILITIES + FUND BALANCE	-44,912.37	-3,425,340.86

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BALANCE SHEET FOR 2026 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-653,876.07	4,028,511.36
	TOTAL ASSETS		-653,876.07	4,028,511.36
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-669,102.19	2,293,057.34
	TOTAL LIABILITIES		-669,102.19	2,293,057.34
FUND BALANCE				
36	6302	REVENUES CONTROL	-13,132.12	-598,813.46
36	7602	EXPENDITURES CONTROL	667,008.19	6,008,348.14
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	669,102.19	-2,293,057.34
	TOTAL FUND BALANCE		1,322,978.26	-6,321,568.70
	TOTAL LIABILITIES + FUND BALANCE		653,876.07	-4,028,511.36

BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-196,981.32	-1,747,330.95
		TOTAL ASSETS	-196,981.32	-1,747,330.95
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	196,981.32	1,747,330.95
		TOTAL FUND BALANCE	196,981.32	1,747,330.95
		TOTAL LIABILITIES + FUND BALANCE	196,981.32	1,747,330.95

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BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-128,737.77	-449,102.98
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			-128,737.77	-45,126.47
LIABILITIES				
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	-146,727.56	807,902.26
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			-146,727.56	-649,301.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-176,584.74	-1,927,049.67
51	7602	EXPENDITURES CONTROL	305,322.51	2,348,246.14
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	146,727.56	-807,902.26
TOTAL FUND BALANCE			275,465.33	694,428.21
TOTAL LIABILITIES + FUND BALANCE			128,737.77	45,126.47

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BALANCE SHEET FOR 2026 8

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-18,180.84	128,048.07
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
	TOTAL ASSETS		-18,180.84	210,723.07
LIABILITIES				
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	-1,069.82	1,624.12
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-89,786.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-28,798.00
	TOTAL LIABILITIES		-1,069.82	-318,726.88
FUND BALANCE				
52	6302	REVENUES CONTROL	-15,454.80	-348,771.68
52	7602	EXPENDITURES CONTROL	33,635.64	220,723.61
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	1,069.82	-1,624.12
	TOTAL FUND BALANCE		19,250.66	108,003.81
TOTAL LIABILITIES + FUND BALANCE			18,180.84	-210,723.07

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BALANCE SHEET FOR 2026 8

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 8

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 **