

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,463,436.19	8,871,339.94
10	6111	INVESTMENTS	17,761.58	6,795,221.62
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
	<b>TOTAL ASSETS</b>		<b>-1,445,674.61</b>	<b>15,947,258.47</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	879.65
10	7421A	ACCOUNTS PAYABLE ACI	-3,102.38	-10,711.67
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	58.12	-696.89
10	74610	ACCR SALARIES & BENEFIT PAYABLE	-93.48	-93.48
10	7469	LOCAL TAX WITHHELD PAYABLE	44,265.37	.00
10	7603	PURCHASE OBLIGATIONS	-89,860.47	1,362,880.59
	<b>TOTAL LIABILITIES</b>		<b>-48,732.84</b>	<b>1,352,258.20</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,816,390.58	-44,674,922.37
10	7602	EXPENDITURES CONTROL	3,220,937.56	28,738,286.29
10	8753	ASSIGNED-PURCH OBL - CURRENT	89,860.47	-1,362,880.59
	<b>TOTAL FUND BALANCE</b>		<b>1,494,407.45</b>	<b>-17,299,516.67</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>1,445,674.61</b>	<b>-15,947,258.47</b>

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## BALANCE SHEET FOR 2026 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-216,361.80	48,013.77
		<b>TOTAL ASSETS</b>	<b>-216,361.80</b>	<b>48,013.77</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	-103.55	1,956.62
20	7603	PURCHASE OBLIGATIONS	-28,466.07	310,521.65
		<b>TOTAL LIABILITIES</b>	<b>-28,569.62</b>	<b>31,448.60</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-683,667.20	-7,407,729.46
20	7602	EXPENDITURES CONTROL	900,132.55	7,638,788.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	28,466.07	-310,521.65
		<b>TOTAL FUND BALANCE</b>	<b>244,931.42</b>	<b>-79,462.37</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>216,361.80</b>	<b>-48,013.77</b>

## BALANCE SHEET FOR 2026 9

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	4,512.99	250,639.58
		TOTAL ASSETS	4,512.99	250,639.58
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	2,013.01	5,129.58
		TOTAL LIABILITIES	2,013.01	5,129.58
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-7,626.59	-274,810.45
25	7602	EXPENDITURES CONTROL	3,113.60	24,170.87
25	8753	ASSIGNED-PURCH OBL - CURRENT	-2,013.01	-5,129.58
		TOTAL FUND BALANCE	-6,526.00	-255,769.16
		TOTAL LIABILITIES + FUND BALANCE	-4,512.99	-250,639.58

**BALANCE SHEET FOR 2026 9**

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 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-234,695.80	3,190,645.06
		TOTAL ASSETS	-234,695.80	3,190,645.06
FUND BALANCE				
	32	6302 REVENUES CONTROL	-12,804.20	-2,620,849.42
	32	7602 EXPENDITURES CONTROL	247,500.00	770,105.11
	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	234,695.80	-3,190,645.06
		TOTAL LIABILITIES + FUND BALANCE	234,695.80	-3,190,645.06

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## BALANCE SHEET FOR 2026 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-176,977.24	3,851,534.12
		<b>TOTAL ASSETS</b>	<b>-176,977.24</b>	<b>3,851,534.12</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-6,980.36	2,286,076.98
		<b>TOTAL LIABILITIES</b>	<b>-6,980.36</b>	<b>2,286,076.98</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	169,996.88	-428,816.58
36	7602	EXPENDITURES CONTROL	6,980.36	6,015,328.50
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	6,980.36	-2,286,076.98
		<b>TOTAL FUND BALANCE</b>	<b>183,957.60</b>	<b>-6,137,611.10</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>176,977.24</b>	<b>-3,851,534.12</b>

## BALANCE SHEET FOR 2026 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	23,781.56	-1,723,549.39
		TOTAL ASSETS	23,781.56	-1,723,549.39
FUND BALANCE				
40	6302	REVENUES CONTROL	-175,000.00	-175,000.00
40	7602	EXPENDITURES CONTROL	151,218.44	1,898,549.39
		TOTAL FUND BALANCE	-23,781.56	1,723,549.39
		TOTAL LIABILITIES + FUND BALANCE	-23,781.56	1,723,549.39

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## BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	81,082.56	-368,020.42
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
	<b>TOTAL ASSETS</b>		<b>81,082.56</b>	<b>35,956.09</b>
<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	-89,472.03	718,430.23
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-408,416.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-130,998.00
	<b>TOTAL LIABILITIES</b>		<b>-89,472.03</b>	<b>-738,773.77</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-333,044.50	-2,260,094.17
51	7602	EXPENDITURES CONTROL	251,961.94	2,600,208.08
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	89,472.03	-718,430.23
	<b>TOTAL FUND BALANCE</b>		<b>8,389.47</b>	<b>702,817.68</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-81,082.56</b>	<b>-35,956.09</b>

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## BALANCE SHEET FOR 2026 9

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-14,532.25	113,515.82
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>-14,532.25</b>	<b>196,190.82</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	2,375.88	4,000.00
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>2,375.88</b>	<b>-316,351.00</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-19,263.32	-368,035.00
52	7602	EXPENDITURES CONTROL	33,795.57	254,519.18
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	-2,375.88	-4,000.00
	<b>TOTAL FUND BALANCE</b>		<b>12,156.37</b>	<b>120,160.18</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>14,532.25</b>	<b>-196,190.82</b>

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## BALANCE SHEET FOR 2026 9

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 9**

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 \*\*