

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,365,805.22	7,505,534.72
10	6111	INVESTMENTS	15,272.00	6,810,493.62
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
	TOTAL ASSETS		-1,350,533.22	14,596,725.25
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	879.65
10	7421A	ACCOUNTS PAYABLE ACI	-828.49	-11,540.16
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	29.06	-667.83
10	74610	ACCR SALARIES & BENEFIT PAYABLE	.00	-93.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,294.00	-22,294.00
10	7603	PURCHASE OBLIGATIONS	137,895.73	1,517,517.29
	TOTAL LIABILITIES		114,802.30	1,483,801.47
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,837,496.83	-46,512,419.20
10	7602	EXPENDITURES CONTROL	3,211,123.48	31,949,409.77
10	8753	ASSIGNED-PURCH OBL - CURRENT	-137,895.73	-1,517,517.29
	TOTAL FUND BALANCE		1,235,730.92	-16,080,526.72
	TOTAL LIABILITIES + FUND BALANCE		1,350,533.22	-14,596,725.25

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	227,364.53	275,378.30
		TOTAL ASSETS	227,364.53	275,378.30
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	-2,588.61	-631.99
20	7603	PURCHASE OBLIGATIONS	386,634.42	711,584.94
		TOTAL LIABILITIES	384,045.81	429,923.28
FUND BALANCE				
20	6302	REVENUES CONTROL	-999,498.96	-8,407,228.42
20	7602	EXPENDITURES CONTROL	774,723.04	8,413,511.78
20	8753	ASSIGNED-PURCH OBL - CURRENT	-386,634.42	-711,584.94
		TOTAL FUND BALANCE	-611,410.34	-705,301.58
		TOTAL LIABILITIES + FUND BALANCE	-227,364.53	-275,378.30

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,719.54	253,359.12
		TOTAL ASSETS	2,719.54	253,359.12
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	20,225.51	26,906.32
		TOTAL LIABILITIES	20,225.51	26,906.32
FUND BALANCE				
25	6302	REVENUES CONTROL	-6,610.07	-281,420.52
25	7602	EXPENDITURES CONTROL	3,890.53	28,061.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	-20,225.51	-26,906.32
		TOTAL FUND BALANCE	-22,945.05	-280,265.44
		TOTAL LIABILITIES + FUND BALANCE	-2,719.54	-253,359.12

BALANCE SHEET FOR 2026 10

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

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	220,274.26	3,410,919.32
		TOTAL ASSETS	<u>220,274.26</u>	<u>3,410,919.32</u>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-220,274.26	-2,841,123.68
	32	7602 EXPENDITURES CONTROL	.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	<u>-220,274.26</u>	<u>-3,410,919.32</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-220,274.26</u>	<u>-3,410,919.32</u>

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BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-121,178.51	3,730,355.61
		TOTAL ASSETS	-121,178.51	3,730,355.61
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-141,650.50	2,144,426.48
		TOTAL LIABILITIES	-141,650.50	2,144,426.48
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,617.09	-440,433.67
36	7602	EXPENDITURES CONTROL	132,795.60	6,148,124.10
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	141,650.50	-2,144,426.48
		TOTAL FUND BALANCE	262,829.01	-5,874,782.09
		TOTAL LIABILITIES + FUND BALANCE	121,178.51	-3,730,355.61

BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-252,121.88	-1,975,671.27
		TOTAL ASSETS	-252,121.88	-1,975,671.27
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-175,000.00
40	7602	EXPENDITURES CONTROL	252,121.88	2,150,671.27
		TOTAL FUND BALANCE	252,121.88	1,975,671.27
		TOTAL LIABILITIES + FUND BALANCE	252,121.88	1,975,671.27

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BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	34,340.23	-333,680.19
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		34,340.23	70,296.32
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	-220,517.36	497,912.87
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		-220,517.36	-959,291.13
FUND BALANCE				
51	6302	REVENUES CONTROL	-418,469.20	-2,678,563.37
51	7602	EXPENDITURES CONTROL	384,128.97	2,984,337.05
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	220,517.36	-497,912.87
	TOTAL FUND BALANCE		186,177.13	888,994.81
TOTAL LIABILITIES + FUND BALANCE			-34,340.23	-70,296.32

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 10

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-12,529.46	100,986.36
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
	TOTAL ASSETS		-12,529.46	183,661.36
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	-504.00	3,496.00
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		-504.00	-316,855.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-21,048.51	-389,083.51
52	7602	EXPENDITURES CONTROL	33,577.97	288,097.15
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	504.00	-3,496.00
	TOTAL FUND BALANCE		13,033.46	133,193.64
	TOTAL LIABILITIES + FUND BALANCE		12,529.46	-183,661.36

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BALANCE SHEET FOR 2026 10

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	-6,646,547.19	9,663,187.58
80	6302	REVENUES CONTROL	.00	15,046.60
80	8710	INVESTMENT IN GOVERN. ASSETS	6,646,547.19	-54,195,216.80
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 10

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 **