

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,312,549.49	6,192,985.23
10	6111	INVESTMENTS	21,018.67	6,831,512.29
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			-1,291,530.82	13,305,194.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-1,056.78	-177.13
10	7421A	ACCOUNTS PAYABLE ACI	-12,070.97	-23,611.13
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-667.83
10	74610	ACCR SALARIES & BENEFIT PAYABLE	.00	-93.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-24,443.33	-46,737.33
10	7603	PURCHASE OBLIGATIONS	477,244.19	1,994,761.48
TOTAL LIABILITIES			439,673.11	1,923,474.58
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,433,031.45	-48,945,450.65
10	7602	EXPENDITURES CONTROL	3,762,133.35	35,711,543.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	-477,244.19	-1,994,761.48
TOTAL FUND BALANCE			851,857.71	-15,228,669.01
TOTAL LIABILITIES + FUND BALANCE			1,291,530.82	-13,305,194.43

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-481,067.50	-205,689.20
		TOTAL ASSETS	-481,067.50	-205,689.20
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	-434.90	1,294.10
20	7421A	ACCOUNTS PAYABLE ACI	-6,753.00	-7,384.99
20	7603	PURCHASE OBLIGATIONS	-135,389.87	576,195.07
		TOTAL LIABILITIES	-142,577.77	287,345.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-667,429.92	-9,074,658.34
20	7602	EXPENDITURES CONTROL	1,155,685.32	9,569,197.10
20	8753	ASSIGNED-PURCH OBL - CURRENT	135,389.87	-576,195.07
		TOTAL FUND BALANCE	623,645.27	-81,656.31
		TOTAL LIABILITIES + FUND BALANCE	481,067.50	205,689.20

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-12,761.84	240,597.28
		TOTAL ASSETS	-12,761.84	240,597.28
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-145.20	-145.20
25	7603	PURCHASE OBLIGATIONS	-12,460.18	14,446.14
		TOTAL LIABILITIES	-12,605.38	14,300.94
FUND BALANCE				
25	6302	REVENUES CONTROL	-824.08	-282,244.60
25	7602	EXPENDITURES CONTROL	13,731.12	41,792.52
25	8753	ASSIGNED-PURCH OBL - CURRENT	12,460.18	-14,446.14
		TOTAL FUND BALANCE	25,367.22	-254,898.22
		TOTAL LIABILITIES + FUND BALANCE	12,761.84	-240,597.28

BALANCE SHEET FOR 2026 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	161,947.00	309,447.00
		TOTAL ASSETS	161,947.00	309,447.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-161,947.00	-309,447.00
		TOTAL FUND BALANCE	-161,947.00	-309,447.00
		TOTAL LIABILITIES + FUND BALANCE	-161,947.00	-309,447.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-744,235.00	2,666,684.32
		TOTAL ASSETS	-744,235.00	2,666,684.32
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-2,841,123.68
	32	7602 EXPENDITURES CONTROL	744,235.00	1,514,340.11
	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	744,235.00	-2,666,684.32
		TOTAL LIABILITIES + FUND BALANCE	744,235.00	-2,666,684.32

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BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-135,248.20	3,595,107.41
		TOTAL ASSETS	-135,248.20	3,595,107.41
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-134,204.92	2,010,221.56
		TOTAL LIABILITIES	-134,204.92	2,010,221.56
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,124.38	-451,558.05
36	7602	EXPENDITURES CONTROL	146,372.58	6,294,496.68
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	134,204.92	-2,010,221.56
		TOTAL FUND BALANCE	269,453.12	-5,605,328.97
		TOTAL LIABILITIES + FUND BALANCE	135,248.20	-3,595,107.41

BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-95,066.42	-2,070,737.69
	TOTAL ASSETS		-95,066.42	-2,070,737.69
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-175,000.00
40	7602	EXPENDITURES CONTROL	95,066.42	2,245,737.69
	TOTAL FUND BALANCE		95,066.42	2,070,737.69
TOTAL LIABILITIES + FUND BALANCE			95,066.42	2,070,737.69

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BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	5,045.87	-328,634.32
51	6104	PETTY CASH	-387.26	-5,773.26
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			4,658.61	74,954.93
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	-150,266.50	347,646.37
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			-150,266.50	-1,109,557.63
FUND BALANCE				
51	6302	REVENUES CONTROL	-317,566.19	-2,996,129.56
51	7602	EXPENDITURES CONTROL	312,907.58	3,297,244.63
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	150,266.50	-347,646.37
TOTAL FUND BALANCE			145,607.89	1,034,602.70
TOTAL LIABILITIES + FUND BALANCE			-4,658.61	-74,954.93

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BALANCE SHEET FOR 2026 11

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-9,626.94	91,359.42
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
	TOTAL ASSETS		-9,626.94	174,034.42
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	-2,038.43	1,457.57
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		-2,038.43	-318,893.43
FUND BALANCE				
52	6302	REVENUES CONTROL	-24,690.84	-413,774.35
52	7602	EXPENDITURES CONTROL	34,317.78	322,414.93
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	2,038.43	-1,457.57
	TOTAL FUND BALANCE		11,665.37	144,859.01
TOTAL LIABILITIES + FUND BALANCE			9,626.94	-174,034.42

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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	6,950,720.53	78,460,806.15
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	9,663,187.58
80	6302	REVENUES CONTROL	.00	15,046.60
80	8710	INVESTMENT IN GOVERN. ASSETS	-6,950,720.53	-61,145,937.33
		TOTAL ASSETS	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2026 11

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

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