

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-4,891,572.58	1,301,412.65	
10	6111	INVESTMENTS	20,603.84	6,852,116.13	
10	6131	RECEV FR SPEC REV FD	.00	282,758.67	
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76	
TOTAL ASSETS			-4,870,968.74	8,434,225.69	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	1,056.78	879.65	
10	7421A	ACCOUNTS PAYABLE ACI	-380.24	-23,991.37	
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	58.12	-609.71	
10	74610	ACCR SALARIES & BENEFIT PAYABLE	.00	-93.48	
10	7469	LOCAL TAX WITHHELD PAYABLE	46,737.33	.00	
10	7603	PURCHASE OBLIGATIONS	-1,907,025.91	87,735.57	
TOTAL LIABILITIES			-1,859,553.92	63,920.66	
FUND BALANCE					
10	6302	REVENUES CONTROL	-2,497,656.47	-51,443,107.12	
10	7602	EXPENDITURES CONTROL	7,321,153.22	43,032,696.34	
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,907,025.91	-87,735.57	
TOTAL FUND BALANCE			6,730,522.66	-8,498,146.35	
TOTAL LIABILITIES + FUND BALANCE			4,870,968.74	-8,434,225.69	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-695,149.34	-900,838.54
			TOTAL ASSETS	-695,149.34	-900,838.54
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	434.90	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	4,173.94	-3,211.05
	20	7603	PURCHASE OBLIGATIONS	-505,056.64	71,138.43
			TOTAL LIABILITIES	-500,447.80	-213,102.29
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,066,105.58	-10,140,763.92
	20	7602	EXPENDITURES CONTROL	1,756,646.08	11,325,843.18
	20	8753	ASSIGNED-PURCH OBL - CURRENT	505,056.64	-71,138.43
			TOTAL FUND BALANCE	1,195,597.14	1,113,940.83
			TOTAL LIABILITIES + FUND BALANCE	695,149.34	900,838.54

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	-12,591.99	228,005.29
		TOTAL ASSETS	-12,591.99	228,005.29
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	145.20	.00
	25	7603 PURCHASE OBLIGATIONS	-14,446.14	.00
		TOTAL LIABILITIES	-14,300.94	.00
FUND BALANCE				
	25	6302 REVENUES CONTROL	-1,104.70	-283,349.30
	25	7602 EXPENDITURES CONTROL	13,551.49	55,344.01
	25	8753 ASSIGNED-PURCH OBL - CURRENT	14,446.14	.00
		TOTAL FUND BALANCE	26,892.93	-228,005.29
		TOTAL LIABILITIES + FUND BALANCE	12,591.99	-228,005.29

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-309,447.00	.00
			TOTAL ASSETS	-309,447.00	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-309,447.00
	31	7602	EXPENDITURES CONTROL	309,447.00	309,447.00
			TOTAL FUND BALANCE	309,447.00	.00
			TOTAL LIABILITIES + FUND BALANCE	309,447.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-1,309,291.37	1,357,392.95
		TOTAL ASSETS	-1,309,291.37	1,357,392.95
FUND BALANCE				
	32	6302 REVENUES CONTROL	-451,999.32	-3,293,123.00
	32	7602 EXPENDITURES CONTROL	1,761,290.69	3,275,630.80
	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	1,309,291.37	-1,357,392.95
		TOTAL LIABILITIES + FUND BALANCE	1,309,291.37	-1,357,392.95

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-113,847.02	3,481,260.39
TOTAL ASSETS			-113,847.02	3,481,260.39
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-2,010,221.56	.00
TOTAL LIABILITIES			-2,010,221.56	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,766.98	-463,325.03
36	7602	EXPENDITURES CONTROL	125,614.00	6,420,110.68
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	2,010,221.56	.00
TOTAL FUND BALANCE			2,124,068.58	-3,481,260.39
TOTAL LIABILITIES + FUND BALANCE			113,847.02	-3,481,260.39

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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-112,758.14	-441,392.46
51	6104	PETTY CASH	-566.00	-6,339.26
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			-113,324.14	-38,369.21
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	-347,646.37	.00
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			-347,646.37	-1,457,204.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-351,677.07	-3,347,806.63
51	7602	EXPENDITURES CONTROL	465,001.21	3,762,245.84
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	347,646.37	.00
TOTAL FUND BALANCE			460,970.51	1,495,573.21
TOTAL LIABILITIES + FUND BALANCE			113,324.14	38,369.21

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BALANCE SHEET FOR 2026 12

FUND: 52 DAYCARE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	-91,727.42		-368.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00		42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00		40,087.00
TOTAL ASSETS			-91,727.42		82,307.00
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	-1,457.57		.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			-1,457.57		-320,351.00
FUND BALANCE					
52	6302	REVENUES CONTROL	12,952.62		-400,821.73
52	7602	EXPENDITURES CONTROL	78,774.80		401,189.73
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	1,457.57		.00
TOTAL FUND BALANCE			93,184.99		238,044.00
TOTAL LIABILITIES + FUND BALANCE			91,727.42		-82,307.00

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND - BALANCE SHEET	176,185.34	1,569,445.32
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	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	41,302.85	705,832.77
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-489,432.67
80	6261	CONSTRUCTION WORK IN PROGRESS	-1,695.07	9,661,492.51
80	6302	REVENUES CONTROL	.00	15,046.60
80	8710	INVESTMENT IN GOVERN. ASSETS	-215,793.12	-61,361,730.45
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 12

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	45,332.00	432,171.69
81	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-385,424.70
81	8711	NET INVESTMENT IN CAP ASSETS	-45,332.00	-46,746.99
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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