

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-860,713.44	390,668.13
10	6111	INVESTMENTS	.00	6,875,105.63
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
10	6153	ACCOUNTS RECEIVABLE	-310,778.14	.00
TOTAL ASSETS			-1,171,491.58	7,546,470.67
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	364,768.66	784.72
10	7421A	ACCOUNTS PAYABLE ACI	-33,391.87	-46,600.01
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-609.71
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	6,891.85	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-10,083.32	-10,083.32
10	7603	PURCHASE OBLIGATIONS	1,365,430.78	1,406,892.66
TOTAL LIABILITIES			1,693,616.10	1,350,384.34
FUND BALANCE				
10	6302	REVENUES CONTROL	-9,633,534.20	-9,633,534.20
10	7602	EXPENDITURES CONTROL	2,143,571.85	2,143,571.85
10	8741	COMMITTED - SITE-BASED CFWD	25,000.00	.00
10	8747	COMMITTED - OTHER	8,266,806.73	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,365,430.78	-1,406,892.66
10	8770	UNASSIGNED FUND BALANCE	41,461.88	.00
TOTAL FUND BALANCE			-522,124.52	-8,896,855.01
TOTAL LIABILITIES + FUND BALANCE			1,171,491.58	-7,546,470.67

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	873,666.34	111,819.57
20	6153	ACCOUNTS RECEIVABLE	-1,671,957.09	.00
		TOTAL ASSETS	-798,290.75	111,819.57
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	26,597.12	1,729.00
20	7421A	ACCOUNTS PAYABLE ACI	-7,261.92	-6,321.67
20	7461	ACCR SALARIES & BENEFIT PAYABLE	603,423.78	.00
20	7603	PURCHASE OBLIGATIONS	168,083.44	211,174.83
		TOTAL LIABILITIES	790,842.42	-76,176.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-305,033.66	-305,033.66
20	7602	EXPENDITURES CONTROL	480,565.43	480,565.43
20	8753	ASSIGNED-PURCH OBL - CURRENT	-168,083.44	-211,174.83
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-43,091.39	.00
20	8770	UNASSIGNED FUND BALANCE	43,091.39	.00
		TOTAL FUND BALANCE	7,448.33	-35,643.06
		TOTAL LIABILITIES + FUND BALANCE	798,290.75	-111,819.57

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-677.15	238,130.05
TOTAL ASSETS			-677.15	238,130.05
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	1,586.00	.00
25	7603	PURCHASE OBLIGATIONS	1,603.92	1,603.92
TOTAL LIABILITIES			3,189.92	1,603.92
FUND BALANCE				
25	6302	REVENUES CONTROL	-237,301.00	-237,301.00
25	7602	EXPENDITURES CONTROL	-829.05	-829.05
25	8737	RESTRICTED - OTHER	237,221.20	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-1,603.92	-1,603.92
TOTAL FUND BALANCE			-2,512.77	-239,733.97
TOTAL LIABILITIES + FUND BALANCE			677.15	-238,130.05

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	146,260.00	146,260.00
			TOTAL ASSETS	146,260.00	146,260.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-146,260.00	-146,260.00
			TOTAL FUND BALANCE	-146,260.00	-146,260.00
			TOTAL LIABILITIES + FUND BALANCE	-146,260.00	-146,260.00

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BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	705,234.00	2,062,626.95
TOTAL ASSETS			705,234.00	2,062,626.95
FUND BALANCE				
32	6302	REVENUES CONTROL	-705,234.00	-705,234.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-937,151.15
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8737	RESTRICTED - OTHER	.00	-17,492.20
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-402,749.85
TOTAL FUND BALANCE			-705,234.00	-2,062,626.95
TOTAL LIABILITIES + FUND BALANCE			-705,234.00	-2,062,626.95

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	230,321.49	3,513,533.01
			TOTAL ASSETS	230,321.49	3,513,533.01
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	19,678.51	.00
			TOTAL LIABILITIES	19,678.51	.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	-250,000.00	-250,000.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,263,533.01
			TOTAL FUND BALANCE	-250,000.00	-3,513,533.01
			TOTAL LIABILITIES + FUND BALANCE	-230,321.49	-3,513,533.01

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-720,499.87	-720,499.87
			TOTAL ASSETS	-720,499.87	-720,499.87
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	720,499.87	720,499.87
			TOTAL FUND BALANCE	720,499.87	720,499.87
			TOTAL LIABILITIES + FUND BALANCE	720,499.87	720,499.87

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BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-14,318.66	-41,005.32
51	6104	PETTY CASH	.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			-14,318.66	362,017.93
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	266.59	.00
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	468,655.00	468,655.00
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-408,416.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-130,998.00
TOTAL LIABILITIES			468,921.59	-988,549.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-47,403.43	-47,403.43
51	7602	EXPENDITURES CONTROL	61,455.50	61,455.50
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-468,655.00	-468,655.00
TOTAL FUND BALANCE			-454,602.93	626,531.07
TOTAL LIABILITIES + FUND BALANCE			14,318.66	-362,017.93

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FUND: 52 DAYCARE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	370.00		.00
52	6153	ACCOUNTS RECEIVABLE	-370.00		.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			.00		82,675.00
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	6,154.79		6,154.79
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			6,154.79		-314,196.21
FUND BALANCE					
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	-6,154.79		-6,154.79
TOTAL FUND BALANCE			-6,154.79		231,521.21
TOTAL LIABILITIES + FUND BALANCE			.00		-82,675.00

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND - BALANCE SHEET	.00	1,569,445.32
80	6211	LAND IMPROVEMENTS	.00	1,103,290.94
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-720,351.77
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	78,460,806.15
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-31,207,925.11
80	6231	TECHNOLOGY EQUIPMENT	.00	3,016,491.28
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-3,101,429.90
80	6241	VEHICLES	.00	2,962,752.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-2,066,349.93
80	6251	GENERAL EQUIPMENT	.00	705,832.77
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-516,859.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,781,025.68
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-65,986,729.23
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2027 1

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	432,171.69
81	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-388,572.22
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-43,599.47
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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