

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	224,430.31	615,308.42
	10	6111	INVESTMENTS	24,413.37	6,899,519.00
	10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
		TOTAL ASSETS		248,843.68	7,795,524.33
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	784.72
	10	7421A	ACCOUNTS PAYABLE ACI	-11,960.47	-58,560.48
	10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-609.71
	10	74610	ACCR SALARIES & BENEFIT PAYABLE	-3,082.97	-3,082.97
	10	7469	LOCAL TAX WITHHELD PAYABLE	-14,219.59	-24,302.91
	10	7475	CERS WITHHELD PAYABLE	-13,587.39	-13,587.39
	10	7603	PURCHASE OBLIGATIONS	413,522.33	1,834,533.24
		TOTAL LIABILITIES		370,671.91	1,735,174.50
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,460,902.65	-12,070,912.16
	10	7602	EXPENDITURES CONTROL	2,254,909.39	4,374,746.57
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-413,522.33	-1,834,533.24
		TOTAL FUND BALANCE		-619,515.59	-9,530,698.83
		TOTAL LIABILITIES + FUND BALANCE		-248,843.68	-7,795,524.33

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	415,560.26	527,169.85
			TOTAL ASSETS	415,560.26	527,169.85
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	6,601.40	279.73
	20	7603	PURCHASE OBLIGATIONS	177,796.83	395,742.44
			TOTAL LIABILITIES	184,398.23	114,992.50
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,044,785.48	-1,348,026.97
	20	7602	EXPENDITURES CONTROL	622,623.82	1,101,607.06
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-177,796.83	-395,742.44
			TOTAL FUND BALANCE	-599,958.49	-642,162.35
			TOTAL LIABILITIES + FUND BALANCE	-415,560.26	-527,169.85

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	214.15	238,344.20
TOTAL ASSETS			214.15	238,344.20
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	1,480.57	3,084.49
TOTAL LIABILITIES			1,480.57	3,084.49
FUND BALANCE				
25	6302	REVENUES CONTROL	-318.07	-237,619.07
25	7602	EXPENDITURES CONTROL	103.92	-725.13
25	8753	ASSIGNED-PURCH OBL - CURRENT	-1,480.57	-3,084.49
TOTAL FUND BALANCE			-1,694.72	-241,428.69
TOTAL LIABILITIES + FUND BALANCE			-214.15	-238,344.20

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	146,260.00
			TOTAL ASSETS	.00	146,260.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-146,260.00
			TOTAL FUND BALANCE	.00	-146,260.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-146,260.00

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-561,745.41	1,500,881.54
		TOTAL ASSETS	-561,745.41	1,500,881.54
FUND BALANCE				
	32	6302 REVENUES CONTROL	-32,727.59	-737,961.59
	32	7602 EXPENDITURES CONTROL	594,473.00	594,473.00
	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	561,745.41	-1,500,881.54
		TOTAL LIABILITIES + FUND BALANCE	561,745.41	-1,500,881.54

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	562,599.92	4,076,132.93
			TOTAL ASSETS	562,599.92	4,076,132.93
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	29,806.00	29,806.00
			TOTAL LIABILITIES	29,806.00	29,806.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	-562,599.92	-812,599.92
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,263,533.01
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-29,806.00	-29,806.00
			TOTAL FUND BALANCE	-592,405.92	-4,105,938.93
			TOTAL LIABILITIES + FUND BALANCE	-562,599.92	-4,076,132.93

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-241,577.40	-962,077.27
			TOTAL ASSETS	-241,577.40	-962,077.27
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	241,577.40	962,077.27
			TOTAL FUND BALANCE	241,577.40	962,077.27
			TOTAL LIABILITIES + FUND BALANCE	241,577.40	962,077.27

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-53,624.60	-94,629.92
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			-53,624.60	308,393.33
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	420,000.00	1,763,655.00
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			420,000.00	306,451.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-39,932.88	-91,745.61
51	7602	EXPENDITURES CONTROL	93,557.48	159,422.28
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
51	8737P	RESTRICTED-OTHER	.00	683,963.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-420,000.00	-1,763,655.00
TOTAL FUND BALANCE			-366,375.40	-614,844.33
TOTAL LIABILITIES + FUND BALANCE			53,624.60	-308,393.33

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-17,986.05	-17,986.05
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
TOTAL ASSETS			-17,986.05	64,688.95
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	.00	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			.00	-314,196.21
FUND BALANCE				
52	7602	EXPENDITURES CONTROL	17,986.05	17,986.05
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	.00	-6,154.79
TOTAL FUND BALANCE			17,986.05	249,507.26
TOTAL LIABILITIES + FUND BALANCE			17,986.05	-64,688.95

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

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

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 2

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

** END OF REPORT - Generated by annette bemerer **