COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-2,171,337.95	-1,556,029.53
	10	6111	INVESTMENTS	20,467.42	6,919,986.42
	10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
		TOTAL ASSETS		-2,150,870.53	5,644,653.80
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	784.72
	10	7421A	ACCOUNTS PAYABLE ACI	32,944.17	-25,616.31
	10	7461AD	ANTH DEN-ACCR SALARIES &BENPAY	23.38	23.38
	10	7461AV	ANTHEM VIS-ACCR SALARIES &BEN	5.42	5.42
	10	7461C	COBRA-ACCR SALARIES & BENEFT P	.00	-609.71
	10	7461D	KEHP PAYROLL DEDUCTIONS	199.46	199.46
	10	7461DD	DELTA DEN-ACCR SALARIES &BENPA	14.53	14.53
	10	7461K	HEALTH EMPLOYEE PAY	26.73	26.73
	10	7461O	ACCR SALARIES & BENEFT PAYABLE	3,570.64	487.67
	10	7461VS	VSP-ACCR SALARIES &BENPAY	4.34	4.34
	10	7469	LOCAL TAX WITHHELD PAYABLE	24,302.91	.00
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-479.04	-479.04
	10	7475	CERS WITHHELD PAYABLE	13,587.39	.00
	10	7603	PURCHASE OBLIGATIONS	-40,733.40	1,794,527.12
		TOTAL LIABILITIES		33,466.53	1,769,368.31
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,304,226.34	-13,375,138.50
	10	7602	EXPENDITURES CONTROL	3,380,896.94	7,755,643.51
	10	8753	ASSIGNED-PURCH OBL - CURRENT	40,733.40	-1,794,527.12
		TOTAL FUND BALANCE		2,117,404.00	-7,414,022.11
		TOTAL LIABILITIES + FUND BALANCE		2,150,870.53	-5,644,653.80

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-229,956.23	297,213.62
		TOTAL ASSETS		-229,956.23	297,213.62
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,758.67
	20	7421	ACCOUNTS PAYABLE	.00	1,729.00
	20	7421A	ACCOUNTS PAYABLE ACI	-1,149.31	-869.58
	20	7603	PURCHASE OBLIGATIONS	291,464.21	693,220.40
		TOTAL LIABILITIES		290,314.90	411,321.15
FUND BALANCE					
	20	6302	REVENUES CONTROL	-456,194.22	-1,804,221.19
	20	7602	EXPENDITURES CONTROL	687,299.76	1,788,906.82
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-291,464.21	-693,220.40
		TOTAL FUND BALANCE		-60,358.67	-708,534.77
		TOTAL LIABILITIES + FUND BALANCE		229,956.23	-297,213.62

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-750.40	237,593.80
		TOTAL ASSETS		-750.40	237,593.80
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	-50.32	3,034.17
		TOTAL LIABILITIES		-50.32	3,034.17
FUND BALANCE					
	25	6302	REVENUES CONTROL	-651.44	-238,270.51
	25	7602	EXPENDITURES CONTROL	1,401.84	676.71
	25	8753	ASSIGNED-PURCH OBL - CURRENT	50.32	-3,034.17
		TOTAL FUND BALANCE		800.72	-240,627.97
		TOTAL LIABILITIES + FUND BALANCE		750.40	-237,593.80

BALANCE SHEET FOR 2027 3

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

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	40,945.90	1,541,827.44
		TOTAL ASSETS		40,945.90	1,541,827.44
FUND BALANCE					
	32	6302	REVENUES CONTROL	-301.90	-738,263.49
	32	7602	EXPENDITURES CONTROL	-40,644.00	553,829.00
	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		-40,945.90	-1,541,827.44
		TOTAL LIABILITIES + FUND BALANCE		-40,945.90	-1,541,827.44

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-821,164.38	3,254,968.55
		TOTAL ASSETS		-821,164.38	3,254,968.55
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	46,944.59	76,750.59
		TOTAL LIABILITIES		46,944.59	76,750.59
FUND BALANCE					
	36	6302	REVENUES CONTROL	-13,723.77	-826,323.69
	36	7602	EXPENDITURES CONTROL	834,888.15	834,888.15
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,263,533.01
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-46,944.59	-76,750.59
		TOTAL FUND BALANCE		774,219.79	-3,331,719.14
		TOTAL LIABILITIES + FUND BALANCE		821,164.38	-3,254,968.55

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-103,745.78	-1,065,823.05
		TOTAL ASSETS		-103,745.78	-1,065,823.05
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	103,745.78	1,065,823.05
		TOTAL FUND BALANCE		103,745.78	1,065,823.05
		TOTAL LIABILITIES + FUND BALANCE		103,745.78	1,065,823.05

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-236,024.63	-330,654.55
	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	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	193,722.00
	51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	182,348.00
		TOTAL ASSETS		-236,024.63	72,368.70
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-182,477.00
	51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-735,313.00
	51	7603	PURCHASE OBLIGATIONS	-49,001.80	1,714,653.20
	51	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-408,416.00
	51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-130,998.00
		TOTAL LIABILITIES		-49,001.80	257,449.20
FUND BALANCE					
	51	6302	REVENUES CONTROL	-100,007.35	-191,752.96
	51	7602	EXPENDITURES CONTROL	336,031.98	495,454.26
	51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	397,171.00
	51	8737P	RESTRICTED-OTHER	.00	683,963.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	49,001.80	-1,714,653.20
		TOTAL FUND BALANCE		285,026.43	-329,817.90
		TOTAL LIABILITIES + FUND BALANCE		236,024.63	-72,368.70

BALANCE SHEET FOR 2027 3

FUND: 52 DAYCARE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-26,814.31	-44,800.36
	52	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	42,588.00
	52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	40,087.00
		TOTAL ASSETS		-26,814.31	37,874.64
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-40,116.00
	52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-161,651.00
	52	7603	PURCHASE OBLIGATIONS	-1,859.22	4,295.57
	52	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-89,786.00
	52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-28,798.00
		TOTAL LIABILITIES		-1,859.22	-316,055.43
FUND BALANCE					
	52	6302	REVENUES CONTROL	-14,643.03	-14,643.03
	52	7602	EXPENDITURES CONTROL	41,457.34	59,443.39
	52	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	87,314.00
	52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	150,362.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	1,859.22	-4,295.57
		TOTAL FUND BALANCE		28,673.53	278,180.79
		TOTAL LIABILITIES + FUND BALANCE		26,814.31	-37,874.64

BALANCE SHEET FOR 2027 3

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	191,787.00	3,154,539.98
	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	16,115,917.79
	80	8710	INVESTMENT IN GOVERN. ASSETS	-191,787.00	-66,513,408.34
			TOTAL ASSETS	.00	.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2027 3

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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