

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 8

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|---------------------------------|--------------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,285,238.45 | -4,379,474.18 |
| 10 | 6111 | INVESTMENTS | 105,639.01 | 24,835,793.12 |
| 10 | 6131 | RECEV FR SPEC REV FD | .00 | 282,758.67 |
| 10 | 6139 | RECEIVABLE FROM FD SVC FND | .00 | -1,553.02 |
| TOTAL ASSETS | | | -1,179,599.44 | 20,737,524.59 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -126.00 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | 144,205.99 | -24,255.96 |
| 10 | 7461C | COBRA-ACCR SALARIES & BENEFIT P | -809.67 | -2,663.42 |
| 10 | 74610 | ACCR SALARIES & BENEFIT PAYABLE | -616.86 | -616.86 |
| 10 | 7469 | LOCAL TAX WITHHELD PAYABLE | -22,658.60 | -45,464.16 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -59.98 | 127.30 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -181.38 | -127.30 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -44.56 | .00 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -347.85 | .00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -70,296.42 | 1,265,273.76 |
| TOTAL LIABILITIES | | | 49,190.67 | 1,192,147.36 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,840,340.95 | -43,207,539.49 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,900,453.30 | 22,543,141.30 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 70,296.42 | -1,265,273.76 |
| TOTAL FUND BALANCE | | | 1,130,408.77 | -21,929,671.95 |
| TOTAL LIABILITIES + FUND BALANCE | | | 1,179,599.44 | -20,737,524.59 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-------|---|-----------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 644,210.22 | -434,112.43 |
| | | TOTAL ASSETS | 644,210.22 | -434,112.43 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | .00 | -282,758.67 |
| 20 | 7421 | ACCOUNTS PAYABLE | .00 | 529.00 |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | 2,061.31 | -593.03 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 16,956.91 | 469,780.07 |
| | | TOTAL LIABILITIES | 19,018.22 | 186,957.37 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -1,936,614.05 | -14,754,963.88 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,290,342.52 | 15,471,899.01 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -16,956.91 | -469,780.07 |
| | | TOTAL FUND BALANCE | -663,228.44 | 247,155.06 |
| | | TOTAL LIABILITIES + FUND BALANCE | -644,210.22 | 434,112.43 |

BALANCE SHEET FOR 2024 8

| FUND: 25 SCHOOL ACTIVITY FUND ACCT | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 68.74 | 208,593.76 |
| | | TOTAL ASSETS | 68.74 | 208,593.76 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | -191.20 | 1,528.77 |
| | | TOTAL LIABILITIES | -191.20 | 1,528.77 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -3,121.10 | -223,253.84 |
| 25 | 7602 | EXPENDITURES CONTROL | 3,052.36 | 14,660.08 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 191.20 | -1,528.77 |
| | | TOTAL FUND BALANCE | 122.46 | -210,122.53 |
| | | TOTAL LIABILITIES + FUND BALANCE | -68.74 | -208,593.76 |

BALANCE SHEET FOR 2024 8

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | .00 | 155,250.00 |
| | | TOTAL ASSETS | .00 | 155,250.00 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | .00 | -155,250.00 |
| | | TOTAL FUND BALANCE | .00 | -155,250.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -155,250.00 |

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BALANCE SHEET FOR 2024 8

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|---|--------------------------|----------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | 36,783.53 | 1,576,611.04 |
| | | TOTAL ASSETS | 36,783.53 | 1,576,611.04 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | -36,783.53 | -2,285,520.14 |
| | 32 | 7602 EXPENDITURES CONTROL | .00 | 1,646,060.00 |
| | 32 | 8734 RESTRICTED-SFCC ESCROW-PRIOR | .00 | -713,123.66 |
| | 32 | 8735 RESTRICTED-FUTURE CONSTR BG-1 | .00 | .25 |
| | 32 | 8738 RESTRICTED-SFCC ESCROW-CURRENT | .00 | -224,027.49 |
| | | TOTAL FUND BALANCE | -36,783.53 | -1,576,611.04 |
| | | TOTAL LIABILITIES + FUND BALANCE | -36,783.53 | -1,576,611.04 |

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BALANCE SHEET FOR 2024 8

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -392,973.54 | 5,946,181.01 |
| | | TOTAL ASSETS | -392,973.54 | 5,946,181.01 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -253,412.98 | 1,137,781.91 |
| | | TOTAL LIABILITIES | -253,412.98 | 1,137,781.91 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -340,000.00 | -9,771,258.70 |
| 36 | 7602 | EXPENDITURES CONTROL | 732,973.54 | 9,671,790.52 |
| 36 | 8731 | RESTRICTED GRANTS | .00 | -317,714.73 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -5,528,998.10 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 253,412.98 | -1,137,781.91 |
| | | TOTAL FUND BALANCE | 646,386.52 | -7,083,962.92 |
| | | TOTAL LIABILITIES + FUND BALANCE | 392,973.54 | -5,946,181.01 |

BALANCE SHEET FOR 2024 8

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -116,212.83 | -1,283,630.03 |
| | | TOTAL ASSETS | -116,212.83 | -1,283,630.03 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 116,212.83 | 1,283,630.03 |
| | | TOTAL FUND BALANCE | 116,212.83 | 1,283,630.03 |
| | | TOTAL LIABILITIES + FUND BALANCE | 116,212.83 | 1,283,630.03 |

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BALANCE SHEET FOR 2024 8

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---------------------------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -3,716.40 | 674,090.85 |
| 51 | 6104 | PETTY CASH | .00 | -4,304.00 |
| 51 | 6130 | INTERFUND PAYABLE | .00 | 1,553.02 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 41,605.49 |
| 51 | 64000 | DEFERRED OUTFLOWS OF RES-OPEB | .00 | 345,134.00 |
| 51 | 6400P | DEFERRED OUTFLOWS OF RES-PENS | .00 | 215,698.00 |
| | TOTAL ASSETS | | -3,716.40 | 1,273,777.36 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED OPEB LIAB-OPEB LIAB | .00 | -616,242.00 |
| 51 | 7541P | UNFUNDED PENSION LIAB-PENSION | .00 | -846,862.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 4,849.47 | 9,261.40 |
| 51 | 77000 | DEFERRED INFLOW OF RES-OPEB LI | .00 | -314,358.00 |
| 51 | 7700P | DEFERED INFLOW OF RES-PENSION | .00 | -158,281.00 |
| | TOTAL LIABILITIES | | 4,849.47 | -1,926,481.60 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -331,001.65 | -2,887,005.31 |
| 51 | 7602 | EXPENDITURES CONTROL | 334,718.05 | 2,174,059.95 |
| 51 | 87370 | RESTRICTED-OTHER OPEB LIABILIT | .00 | 585,466.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 789,445.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -4,849.47 | -9,261.40 |
| | TOTAL FUND BALANCE | | -1,133.07 | 652,704.24 |
| TOTAL LIABILITIES + FUND BALANCE | | | 3,716.40 | -1,273,777.36 |

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BALANCE SHEET FOR 2024 8

| FUND: 52 DAYCARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -1,238.30 | 59,231.81 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES-OPEB | .00 | 6,439.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS | .00 | 4,024.00 |
| | TOTAL ASSETS | | -1,238.30 | 69,694.81 |
| LIABILITIES | | | | |
| 52 | 75410 | UNFUNDED OPEB LIAB-OPEB LIAB | .00 | -11,496.00 |
| 52 | 7541P | UNFUNDED PENSION LIAB-PENSION | .00 | -15,799.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -2,807.20 | 2,794.10 |
| 52 | 77000 | DEFERRED INFLOW OF RES-OPEB LI | .00 | -5,865.00 |
| 52 | 7700P | DEFERED INFLOW OF RES-PENSION | .00 | -2,953.00 |
| | TOTAL LIABILITIES | | -2,807.20 | -33,318.90 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -27,878.31 | -232,395.21 |
| 52 | 7602 | EXPENDITURES CONTROL | 29,116.61 | 173,163.40 |
| 52 | 87370 | RESTRICTED-OTHER OPEB LIABILIT | .00 | 10,922.00 |
| 52 | 8737P | RESTRICTED-OTHER PENSION LIAB | .00 | 14,728.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,807.20 | -2,794.10 |
| | TOTAL FUND BALANCE | | 4,045.50 | -36,375.91 |
| | TOTAL LIABILITIES + FUND BALANCE | | 1,238.30 | -69,694.81 |

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BALANCE SHEET FOR 2024 8

| 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 | -691,004.39 |
| 80 | 6221 | BUILDINGS AND BLD IMPROVEMENTS | .00 | 58,542,581.67 |
| 80 | 6222 | ACCUMULATED DEPRECIATION BLDGS | .00 | -28,011,434.23 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 3,101,734.74 |
| 80 | 6232 | ACCUMULATED DEPREC TECH EQUIP | .00 | -2,810,765.42 |
| 80 | 6241 | VEHICLES | .00 | 2,856,274.98 |
| 80 | 6242 | ACCUMULATED DEPREC VEHICLES | .00 | -1,760,747.43 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 614,830.66 |
| 80 | 6252 | ACCUMULATED DEPREC GEN EQUIP | .00 | -446,968.45 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 4,639,444.41 |
| 80 | 8710 | INVESTMENT IN GOVERN. ASSETS | .00 | -38,530,497.46 |
| TOTAL ASSETS | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

BALANCE SHEET FOR 2024 8

| 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 | -346,076.32 |
| 81 | 8711 | NET INVESTMENT IN CAP ASSETS | .00 | -40,763.37 |
| TOTAL ASSETS | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

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