

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,085,879.75	-2,469,740.63
10	6111	INVESTMENTS	59,264.38	20,118,675.93
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			<b>-1,026,615.37</b>	<b>17,929,632.21</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-10,518.94	-10,644.94
10	7421A	ACCOUNTS PAYABLE ACI	-3,200.80	-27,695.23
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	598.41	-1,755.33
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,042.98	-41,952.51
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	127.30
10	7472	FICA WITHHELD PAYABLE	.00	-127.30
10	7603	PURCHASE OBLIGATIONS	-292,539.57	890,900.08
TOTAL LIABILITIES			<b>-327,703.88</b>	<b>808,852.07</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,251,095.43	-48,860,582.76
10	7602	EXPENDITURES CONTROL	3,312,875.11	31,012,998.56
10	8753	ASSIGNED-PURCH OBL - CURRENT	292,539.57	-890,900.08
TOTAL FUND BALANCE			<b>1,354,319.25</b>	<b>-18,738,484.28</b>
TOTAL LIABILITIES + FUND BALANCE			<b>1,026,615.37</b>	<b>-17,929,632.21</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-317,228.73	-960,369.78
		<b>TOTAL ASSETS</b>	<b>-317,228.73</b>	<b>-960,369.78</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	-26,468.21	-25,939.21
20	7421A	ACCOUNTS PAYABLE ACI	-10,418.55	-24,115.32
20	7603	PURCHASE OBLIGATIONS	-716,257.10	569,217.50
		<b>TOTAL LIABILITIES</b>	<b>-753,143.86</b>	<b>236,404.30</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-2,474,611.11	-20,181,263.78
20	7602	EXPENDITURES CONTROL	2,828,726.60	21,474,446.76
20	8753	ASSIGNED-PURCH OBL - CURRENT	716,257.10	-569,217.50
		<b>TOTAL FUND BALANCE</b>	<b>1,070,372.59</b>	<b>723,965.48</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>317,228.73</b>	<b>960,369.78</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 11

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-4,700.87	214,118.35
		<b>TOTAL ASSETS</b>	<b>-4,700.87</b>	<b>214,118.35</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	-364.54	-364.54
25	7603	PURCHASE OBLIGATIONS	-8,577.37	4,861.79
		<b>TOTAL LIABILITIES</b>	<b>-8,941.91</b>	<b>4,497.25</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-3,627.96	-249,370.94
25	7602	EXPENDITURES CONTROL	8,693.37	35,617.13
25	8753	ASSIGNED-PURCH OBL - CURRENT	8,577.37	-4,861.79
		<b>TOTAL FUND BALANCE</b>	<b>13,642.78</b>	<b>-218,615.60</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>4,700.87</b>	<b>-214,118.35</b>

## BALANCE SHEET FOR 2024 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-155,250.00	.00
		TOTAL ASSETS	-155,250.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-174,579.00	-329,829.00
31	7602	EXPENDITURES CONTROL	329,829.00	329,829.00
		TOTAL FUND BALANCE	155,250.00	.00
		TOTAL LIABILITIES + FUND BALANCE	155,250.00	.00

## BALANCE SHEET FOR 2024 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-950,038.21	643,055.75
		<b>TOTAL ASSETS</b>	<b>-950,038.21</b>	<b>643,055.75</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-267,167.94	-2,569,171.00
	32	7602 EXPENDITURES CONTROL	1,217,206.15	2,863,266.15
	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
		<b>TOTAL FUND BALANCE</b>	<b>950,038.21</b>	<b>-643,055.75</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>950,038.21</b>	<b>-643,055.75</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-74,433.18	4,969,101.43
		<b>TOTAL ASSETS</b>	<b>-74,433.18</b>	<b>4,969,101.43</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-33,466.61	840,485.56
		<b>TOTAL LIABILITIES</b>	<b>-33,466.61</b>	<b>840,485.56</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-927,000.00	-10,856,102.89
36	7602	EXPENDITURES CONTROL	1,001,433.18	11,733,714.29
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	33,466.61	-840,485.56
		<b>TOTAL FUND BALANCE</b>	<b>107,899.79</b>	<b>-5,809,586.99</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>74,433.18</b>	<b>-4,969,101.43</b>

## BALANCE SHEET FOR 2024 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	1,434,267.68	.00
		TOTAL ASSETS	<u>1,434,267.68</u>	<u>.00</u>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-1,547,035.15	-1,547,035.15
40	7602	EXPENDITURES CONTROL	112,767.47	1,547,035.15
		TOTAL FUND BALANCE	<u>-1,434,267.68</u>	<u>.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-1,434,267.68</u>	<u>.00</u>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	16,175.56	723,418.86
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			16,175.56	1,323,105.37
<b>LIABILITIES</b>				
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	8,778.66	14,199.13
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			8,778.66	-1,921,543.87
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-295,272.33	-3,912,148.64
51	7602	EXPENDITURES CONTROL	279,096.77	3,149,875.27
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-8,778.66	-14,199.13
TOTAL FUND BALANCE			-24,954.22	598,438.50
TOTAL LIABILITIES + FUND BALANCE			-16,175.56	-1,323,105.37



# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 11

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-4,841.96	50,221.65
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	6,439.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	4,024.00
	<b>TOTAL ASSETS</b>		<b>-4,841.96</b>	<b>60,684.65</b>
<b>LIABILITIES</b>				
52	7421A	ACCOUNTS PAYABLE ACI	-1,553.06	-1,553.06
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	-1,934.76	1,906.78
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-5,865.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-2,953.00
	<b>TOTAL LIABILITIES</b>		<b>-3,487.82</b>	<b>-35,759.28</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-21,818.61	-310,198.67
52	7602	EXPENDITURES CONTROL	28,213.63	261,530.08
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	1,934.76	-1,906.78
	<b>TOTAL FUND BALANCE</b>		<b>8,329.78</b>	<b>-24,925.37</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>4,841.96</b>	<b>-60,684.65</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 11

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 11

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 \*\*