

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	84,442.38	-2,385,298.25
10	6111	INVESTMENTS	-2,911,236.52	17,207,439.41
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6139	RECEIVABLE FROM FD SVC FND	.00	-2,061.76
TOTAL ASSETS			-2,826,794.14	15,102,838.07
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	11,438.39	793.45
10	7421A	ACCOUNTS PAYABLE ACI	-8,093.14	-35,788.37
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	.00	-1,755.33
10	7469	LOCAL TAX WITHHELD PAYABLE	41,952.51	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-127.30	.00
10	7472	FICA WITHHELD PAYABLE	127.30	.00
10	7603	PURCHASE OBLIGATIONS	-499,500.32	728,962.76
TOTAL LIABILITIES			-454,202.56	692,212.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,836,342.82	-50,696,925.58
10	7602	EXPENDITURES CONTROL	4,617,839.20	35,630,837.76
10	8753	ASSIGNED-PURCH OBL - CURRENT	499,500.32	-728,962.76
TOTAL FUND BALANCE			3,280,996.70	-15,795,050.58
TOTAL LIABILITIES + FUND BALANCE			2,826,794.14	-15,102,838.07

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-933,035.89	-1,893,405.67
		TOTAL ASSETS	-933,035.89	-1,893,405.67
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	26,468.21	529.00
20	7421A	ACCOUNTS PAYABLE ACI	-26,478.10	-50,593.42
20	7603	PURCHASE OBLIGATIONS	-426,660.25	142,557.25
		TOTAL LIABILITIES	-426,670.14	-190,265.84
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,071,550.45	-22,252,814.23
20	7602	EXPENDITURES CONTROL	3,004,596.23	24,479,042.99
20	8753	ASSIGNED-PURCH OBL - CURRENT	426,660.25	-142,557.25
		TOTAL FUND BALANCE	1,359,706.03	2,083,671.51
		TOTAL LIABILITIES + FUND BALANCE	933,035.89	1,893,405.67

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BALANCE SHEET FOR 2024 12

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-4,307.15	209,811.20
		TOTAL ASSETS	-4,307.15	209,811.20
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	364.54	.00
25	7603	PURCHASE OBLIGATIONS	-4,861.79	.00
		TOTAL LIABILITIES	-4,497.25	.00
FUND BALANCE				
25	6302	REVENUES CONTROL	-824.35	-250,195.29
25	7602	EXPENDITURES CONTROL	4,766.96	40,384.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	4,861.79	.00
		TOTAL FUND BALANCE	8,804.40	-209,811.20
		TOTAL LIABILITIES + FUND BALANCE	4,307.15	-209,811.20

BALANCE SHEET FOR 2024 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-329,829.00
31	7602	EXPENDITURES CONTROL	.00	329,829.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	307,125.00	950,180.75
		TOTAL ASSETS	307,125.00	950,180.75
FUND BALANCE				
32	6302	REVENUES CONTROL	-307,125.00	-2,876,296.00
32	7602	EXPENDITURES CONTROL	.00	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
		TOTAL FUND BALANCE	-307,125.00	-950,180.75
		TOTAL LIABILITIES + FUND BALANCE	-307,125.00	-950,180.75

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BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	24,859.02	4,993,960.45
		TOTAL ASSETS	24,859.02	4,993,960.45
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-163,811.44	676,674.12
		TOTAL LIABILITIES	-163,811.44	676,674.12
FUND BALANCE				
36	6302	REVENUES CONTROL	-445,830.26	-11,301,933.15
36	7602	EXPENDITURES CONTROL	420,971.24	12,154,685.53
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	163,811.44	-676,674.12
		TOTAL FUND BALANCE	138,952.42	-5,670,634.57
		TOTAL LIABILITIES + FUND BALANCE	-24,859.02	-4,993,960.45

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BALANCE SHEET FOR 2024 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,547,035.15
40	7602	EXPENDITURES CONTROL	.00	1,547,035.15
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-94,697.71	628,721.15
51	6104	PETTY CASH	-456.00	-4,760.00
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			-95,153.71	1,227,951.66
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	-14,199.13	.00
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			-14,199.13	-1,935,743.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-356,780.55	-4,268,929.19
51	7602	EXPENDITURES CONTROL	451,934.26	3,601,809.53
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	14,199.13	.00
TOTAL FUND BALANCE			109,352.84	707,791.34
TOTAL LIABILITIES + FUND BALANCE			95,153.71	-1,227,951.66

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BALANCE SHEET FOR 2024 12

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-45,265.43	4,956.22
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	6,439.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	4,024.00
	TOTAL ASSETS		-45,265.43	15,419.22
LIABILITIES				
52	7421A	ACCOUNTS PAYABLE ACI	1,553.06	.00
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	-1,906.78	.00
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		-353.72	-36,113.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-19,074.71	-329,273.38
52	7602	EXPENDITURES CONTROL	62,787.08	324,317.16
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	1,906.78	.00
	TOTAL FUND BALANCE		45,619.15	20,693.78
	TOTAL LIABILITIES + FUND BALANCE		45,265.43	-15,419.22

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BALANCE SHEET FOR 2024 12

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	-53,334.50	3,048,400.24
80	6232	ACCUMULATED DEPREC TECH EQUIP	45,460.64	-2,765,304.78
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	6302	REVENUES CONTROL	6,550.41	6,550.41
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-38,530,497.46
	TOTAL ASSETS		-1,323.45	-1,323.45
LIABILITIES				
80	7602	EXPENDITURES CONTROL	1,323.45	1,323.45
	TOTAL LIABILITIES		1,323.45	1,323.45
	TOTAL LIABILITIES + FUND BALANCE		1,323.45	1,323.45

BALANCE SHEET FOR 2024 12

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 **