

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-385,800.71	-2,149,633.96
10	6111	INVESTMENTS	71,301.83	14,363,273.50
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>-314,498.88</b>	<b>12,496,398.21</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-1.00
10	7421A	ACCOUNTS PAYABLE ACI	.00	-1.00
10	7461C	COBRA-ACCR SALARIES & BENEFT P	-841.45	-1,572.99
10	7469	LOCAL TAX WITHHELD PAYABLE	-19,921.52	-34,235.45
10	7471	FEDERAL TAX WITHHELD PAYABLE	799.35	799.35
10	7472	FICA WITHHELD PAYABLE	232.92	232.92
10	7473	STATE TAX WITHHELD PAYABLE	344.64	344.64
10	7475	CERS WITHHELD PAYABLE	1,874.40	1,874.40
10	7603	PURCHASE OBLIGATIONS	185,448.41	1,295,720.95
	<b>TOTAL LIABILITIES</b>		<b>167,936.75</b>	<b>1,263,161.82</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,614,035.29	-16,237,058.51
10	7602	EXPENDITURES CONTROL	1,946,045.83	3,773,219.43
10	8753	ASSIGNED-PURCH OBL - CURRENT	-185,448.41	-1,295,720.95
	<b>TOTAL FUND BALANCE</b>		<b>146,562.13</b>	<b>-13,759,560.03</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>314,498.88</b>	<b>-12,496,398.21</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	257,022.42	-1,949,381.07
		<b>TOTAL ASSETS</b>	<b>257,022.42</b>	<b>-1,949,381.07</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	529.00
20	7603	PURCHASE OBLIGATIONS	31,896.10	1,138,522.79
		<b>TOTAL LIABILITIES</b>	<b>31,896.10</b>	<b>856,293.12</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-2,873,864.39	-2,392,123.49
20	7602	EXPENDITURES CONTROL	2,616,841.97	4,623,734.23
20	8753	ASSIGNED-PURCH OBL - CURRENT	-31,896.10	-1,138,522.79
		<b>TOTAL FUND BALANCE</b>	<b>-288,918.52</b>	<b>1,093,087.95</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-257,022.42</b>	<b>1,949,381.07</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-225.73	200,715.02
		TOTAL ASSETS	-225.73	200,715.02
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-307.10	.00
		TOTAL LIABILITIES	-307.10	.00
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-119.12	-196,420.96
25	7602	EXPENDITURES CONTROL	344.85	-4,294.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	307.10	.00
		TOTAL FUND BALANCE	532.83	-200,715.02
		TOTAL LIABILITIES + FUND BALANCE	225.73	-200,715.02

**BALANCE SHEET FOR 2024 2**

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

## BALANCE SHEET FOR 2024 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	10,410.73	1,115,202.63
	TOTAL ASSETS		<b>10,410.73</b>	<b>1,115,202.63</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-10,410.73	-178,051.73
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		<b>-10,410.73</b>	<b>-1,115,202.63</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-10,410.73</b>	<b>-1,115,202.63</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-50,669.93	6,352,093.67
		<b>TOTAL ASSETS</b>	<b>-50,669.93</b>	<b>6,352,093.67</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	690,500.70	993,311.60
		<b>TOTAL LIABILITIES</b>	<b>690,500.70</b>	<b>993,311.60</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,782,749.51	-5,022,366.35
36	7602	EXPENDITURES CONTROL	1,833,419.44	4,516,985.51
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	-690,500.70	-993,311.60
		<b>TOTAL FUND BALANCE</b>	<b>-639,830.77</b>	<b>-7,345,405.27</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>50,669.93</b>	<b>-6,352,093.67</b>

**BALANCE SHEET FOR 2024 2**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-678,686.87
		TOTAL ASSETS	.00	-678,686.87
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	678,686.87
		TOTAL FUND BALANCE	.00	678,686.87
		TOTAL LIABILITIES + FUND BALANCE	.00	678,686.87

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-61,783.45	824,835.55
51	6104	PETTY CASH	.00	-4,304.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	48,690.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	216,285.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	142,083.00
	<b>TOTAL ASSETS</b>		<b>-61,783.45</b>	<b>1,227,590.04</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-452,616.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-736,979.00
51	7603	PURCHASE OBLIGATIONS	-8,816.73	13,191.91
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-298,611.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-156,540.00
	<b>TOTAL LIABILITIES</b>		<b>-8,816.73</b>	<b>-1,631,554.09</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-43,213.84	-1,081,466.78
51	7602	EXPENDITURES CONTROL	104,997.29	212,244.74
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	8,816.73	-13,191.91
	<b>TOTAL FUND BALANCE</b>		<b>70,600.18</b>	<b>403,964.05</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>61,783.45</b>	<b>-1,227,590.04</b>



# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 2

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-12,794.46	105,515.95
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	34,407.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	22,603.00
	<b>TOTAL ASSETS</b>		<b>-12,794.46</b>	<b>162,525.95</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-72,002.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-117,239.00
52	7603	PURCHASE OBLIGATIONS	-1,208.57	3,477.64
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-47,503.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-24,902.00
	<b>TOTAL LIABILITIES</b>		<b>-1,208.57</b>	<b>-258,168.36</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	.00	-118,310.41
52	7602	EXPENDITURES CONTROL	12,794.46	12,794.46
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	85,098.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	119,538.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,208.57	-3,477.64
	<b>TOTAL FUND BALANCE</b>		<b>14,003.03</b>	<b>95,642.41</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>12,794.46</b>	<b>-162,525.95</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2024 2

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	58,435,137.91
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-28,011,434.23
80	6231	TECHNOLOGY EQUIPMENT	.00	3,074,523.07
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,806,683.67
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	4,746,888.17
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-38,507,367.54
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2024 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	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 \*\*