

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 9

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|---|---------------------------------|--------------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 4,192,068.31 | -187,405.87 |
| 10 | 6111 | INVESTMENTS | -4,900,342.22 | 19,935,450.90 |
| 10 | 6131 | RECEV FR SPEC REV FD | .00 | 282,758.67 |
| 10 | 6139 | RECEIVABLE FROM FD SVC FND | -508.74 | -2,061.76 |
| | TOTAL ASSETS | | -708,782.65 | 20,028,741.94 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -126.00 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | 10,195.56 | -14,060.40 |
| 10 | 7461C | COBRA-ACCR SALARIES & BENEFIT P | 638.05 | -2,025.37 |
| 10 | 74610 | ACCR SALARIES & BENEFIT PAYABLE | .00 | -616.86 |
| 10 | 7469 | LOCAL TAX WITHHELD PAYABLE | 45,464.16 | .00 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | 127.30 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | -127.30 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -165,255.55 | 1,104,865.12 |
| | TOTAL LIABILITIES | | -108,957.78 | 1,088,036.49 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,717,153.86 | -44,924,693.35 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,369,638.74 | 24,912,780.04 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 165,255.55 | -1,104,865.12 |
| | TOTAL FUND BALANCE | | 817,740.43 | -21,116,778.43 |
| | TOTAL LIABILITIES + FUND BALANCE | | 708,782.65 | -20,028,741.94 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-------|---|-----------------------|----------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -841,324.02 | -1,275,436.45 |
| | | TOTAL ASSETS | -841,324.02 | -1,275,436.45 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | .00 | -282,758.67 |
| 20 | 7421 | ACCOUNTS PAYABLE | .00 | 529.00 |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | -18,856.20 | -19,449.23 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 524,000.27 | 996,903.41 |
| | | TOTAL LIABILITIES | 505,144.07 | 695,224.51 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -987,494.70 | -15,742,458.58 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,847,674.92 | 17,319,573.93 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -524,000.27 | -996,903.41 |
| | | TOTAL FUND BALANCE | 336,179.95 | 580,211.94 |
| | | TOTAL LIABILITIES + FUND BALANCE | 841,324.02 | 1,275,436.45 |

BALANCE SHEET FOR 2024 9

| FUND: 25 SCHOOL ACTIVITY FUND ACCT | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 8,114.57 | 216,708.33 |
| | | TOTAL ASSETS | 8,114.57 | 216,708.33 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | 665.95 | 2,194.72 |
| | | TOTAL LIABILITIES | 665.95 | 2,194.72 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -13,842.79 | -237,096.63 |
| 25 | 7602 | EXPENDITURES CONTROL | 5,728.22 | 20,388.30 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -665.95 | -2,194.72 |
| | | TOTAL FUND BALANCE | -8,780.52 | -218,903.05 |
| | | TOTAL LIABILITIES + FUND BALANCE | -8,114.57 | -216,708.33 |

BALANCE SHEET FOR 2024 9

| 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 9

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|---|--------------------------|----------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | 16,482.92 | 1,593,093.96 |
| | | TOTAL ASSETS | 16,482.92 | 1,593,093.96 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | -16,482.92 | -2,302,003.06 |
| | 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 | -16,482.92 | -1,593,093.96 |
| | | TOTAL LIABILITIES + FUND BALANCE | -16,482.92 | -1,593,093.96 |

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BALANCE SHEET FOR 2024 9

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -200,391.98 | 5,745,789.03 |
| | | TOTAL ASSETS | -200,391.98 | 5,745,789.03 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -17,946.25 | 1,120,005.66 |
| | | TOTAL LIABILITIES | -17,946.25 | 1,120,005.66 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | .00 | -9,771,258.70 |
| 36 | 7602 | EXPENDITURES CONTROL | 200,391.98 | 9,872,182.50 |
| 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 | 17,946.25 | -1,120,005.66 |
| | | TOTAL FUND BALANCE | 218,338.23 | -6,865,794.69 |
| | | TOTAL LIABILITIES + FUND BALANCE | 200,391.98 | -5,745,789.03 |

BALANCE SHEET FOR 2024 9

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 40 | 6101 CASH IN BANK | -150,637.65 | -1,434,267.68 |
| | | TOTAL ASSETS | -150,637.65 | -1,434,267.68 |
| FUND BALANCE | | | | |
| | 40 | 7602 EXPENDITURES CONTROL | 150,637.65 | 1,434,267.68 |
| | | TOTAL FUND BALANCE | 150,637.65 | 1,434,267.68 |
| | | TOTAL LIABILITIES + FUND BALANCE | 150,637.65 | 1,434,267.68 |

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 9

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -11,591.15 | 662,499.70 |
| 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 | | | -11,591.15 | 1,262,186.21 |
| 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 | -3,606.19 | 5,655.21 |
| 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 | | | -3,606.19 | -1,930,087.79 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -351,596.58 | -3,238,601.89 |
| 51 | 7602 | EXPENDITURES CONTROL | 363,187.73 | 2,537,247.68 |
| 51 | 87370 | RESTRICTED-OTHER OPEB LIABILIT | .00 | 585,466.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 789,445.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 3,606.19 | -5,655.21 |
| TOTAL FUND BALANCE | | | 15,197.34 | 667,901.58 |
| TOTAL LIABILITIES + FUND BALANCE | | | 11,591.15 | -1,262,186.21 |

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 9

| FUND: 52 DAYCARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -67.45 | 59,164.36 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES-OPEB | .00 | 6,439.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS | .00 | 4,024.00 |
| | TOTAL ASSETS | | -67.45 | 69,627.36 |
| 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 | 939.44 | 3,733.54 |
| 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 | | 939.44 | -32,379.46 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -32,272.38 | -264,667.59 |
| 52 | 7602 | EXPENDITURES CONTROL | 32,339.83 | 205,503.23 |
| 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 | -939.44 | -3,733.54 |
| | TOTAL FUND BALANCE | | -871.99 | -37,247.90 |
| | TOTAL LIABILITIES + FUND BALANCE | | 67.45 | -69,627.36 |

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BALANCE SHEET FOR 2024 9

| 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 9

| 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 **