

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2024 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-3,775,883.98	-2,145,173.70
10	6111	INVESTMENTS	13,066,436.07	24,537,134.68
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>9,290,552.09</b>	<b>22,674,719.65</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-1.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-6.72	-13.44
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	175.80	-1,513.87
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	.28
10	7469	LOCAL TAX WITHHELD PAYABLE	-26,618.71	-54,771.65
10	7474	KTRS WITHHELD PAYABLE	-2,658.39	.00
10	7603	PURCHASE OBLIGATIONS	102,533.53	1,326,407.25
	<b>TOTAL LIABILITIES</b>		<b>73,425.51</b>	<b>1,270,107.57</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-12,717,689.01	-35,768,037.34
10	7602	EXPENDITURES CONTROL	3,456,244.94	13,149,617.37
10	8753	ASSIGNED-PURCH OBL - CURRENT	-102,533.53	-1,326,407.25
	<b>TOTAL FUND BALANCE</b>		<b>-9,363,977.60</b>	<b>-23,944,827.22</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-9,290,552.09</b>	<b>-22,674,719.65</b>

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## BALANCE SHEET FOR 2024 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	989,193.86	-683,935.88
		<b>TOTAL ASSETS</b>	<b>989,193.86</b>	<b>-683,935.88</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	529.00
20	7603	PURCHASE OBLIGATIONS	-112,563.79	440,689.57
		<b>TOTAL LIABILITIES</b>	<b>-112,563.79</b>	<b>158,459.90</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-2,689,120.46	-10,613,600.41
20	7602	EXPENDITURES CONTROL	1,699,926.60	11,579,765.96
20	8753	ASSIGNED-PURCH OBL - CURRENT	112,563.79	-440,689.57
		<b>TOTAL FUND BALANCE</b>	<b>-876,630.07</b>	<b>525,475.98</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-989,193.86</b>	<b>683,935.88</b>

## BALANCE SHEET FOR 2024 5

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	1,339.74	210,470.99
		TOTAL ASSETS	1,339.74	210,470.99
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	276.77	6,412.40
		TOTAL LIABILITIES	276.77	6,412.40
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-9,461.56	-214,919.59
25	7602	EXPENDITURES CONTROL	8,121.82	4,448.60
25	8753	ASSIGNED-PURCH OBL - CURRENT	-276.77	-6,412.40
		TOTAL FUND BALANCE	-1,616.51	-216,883.39
		TOTAL LIABILITIES + FUND BALANCE	-1,339.74	-210,470.99

## BALANCE SHEET FOR 2024 5

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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,383,877.98	2,973,176.23
	TOTAL ASSETS		1,383,877.98	2,973,176.23
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,383,877.98	-2,036,025.33
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		-1,383,877.98	-2,973,176.23
TOTAL LIABILITIES + FUND BALANCE			-1,383,877.98	-2,973,176.23

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## BALANCE SHEET FOR 2024 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-253,366.57	5,233,814.34
		TOTAL ASSETS	-253,366.57	5,233,814.34
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-73,266.84	502,998.71
		TOTAL LIABILITIES	-73,266.84	502,998.71
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-397,320.63	-7,289,504.52
36	7602	EXPENDITURES CONTROL	650,687.20	7,902,403.01
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	73,266.84	-502,998.71
		TOTAL FUND BALANCE	326,633.41	-5,736,813.05
		TOTAL LIABILITIES + FUND BALANCE	253,366.57	-5,233,814.34

## BALANCE SHEET FOR 2024 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-57,488.59	-920,465.57
		TOTAL ASSETS	-57,488.59	-920,465.57
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	57,488.59	920,465.57
		TOTAL FUND BALANCE	57,488.59	920,465.57
		TOTAL LIABILITIES + FUND BALANCE	57,488.59	920,465.57

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## BALANCE SHEET FOR 2024 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	385,262.77	760,498.97
51	6104	PETTY CASH	.00	-4,304.00
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
	<b>TOTAL ASSETS</b>		<b>385,262.77</b>	<b>1,358,632.46</b>
<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	1,388.46	5,632.03
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-314,358.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-158,281.00
	<b>TOTAL LIABILITIES</b>		<b>1,388.46</b>	<b>-1,930,110.97</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-730,334.73	-2,027,423.14
51	7602	EXPENDITURES CONTROL	345,071.96	1,229,622.68
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	585,466.00
51	8737P	RESTRICTED-OTHER	.00	789,445.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,388.46	-5,632.03
	<b>TOTAL FUND BALANCE</b>		<b>-386,651.23</b>	<b>571,478.51</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-385,262.77</b>	<b>-1,358,632.46</b>



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## BALANCE SHEET FOR 2024 5

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-4,079.02	83,032.97
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>-4,079.02</b>	<b>93,495.97</b>
<b>LIABILITIES</b>				
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	1,934.49	3,719.29
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>1,934.49</b>	<b>-32,393.71</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-22,955.59	-173,808.65
52	7602	EXPENDITURES CONTROL	27,034.61	90,775.68
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	-1,934.49	-3,719.29
	<b>TOTAL FUND BALANCE</b>		<b>2,144.53</b>	<b>-61,102.26</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>4,079.02</b>	<b>-93,495.97</b>

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## BALANCE SHEET FOR 2024 5

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 5

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 \*\*