

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,655,040.67	-3,804,674.63
10	6111	INVESTMENTS	61,809.52	14,425,083.02
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-1,593,231.15	10,903,167.06
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-1.00
10	7421A	ACCOUNTS PAYABLE ACI	-218.44	-219.44
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	387.27	-1,185.72
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.28	.28
10	7469	LOCAL TAX WITHHELD PAYABLE	34,235.45	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-799.35	.00
10	7472	FICA WITHHELD PAYABLE	-232.92	.00
10	7473	STATE TAX WITHHELD PAYABLE	-344.64	.00
10	7475	CERS WITHHELD PAYABLE	-1,874.40	.00
10	7603	PURCHASE OBLIGATIONS	-73,398.19	1,239,078.87
	TOTAL LIABILITIES		-42,244.94	1,237,672.99
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,300,207.10	-17,537,265.61
10	7602	EXPENDITURES CONTROL	2,862,285.00	6,577,504.43
10	8753	ASSIGNED-PURCH OBL - CURRENT	73,398.19	-1,239,078.87
10	8770	UNASSIGNED FUND BALANCE	.00	58,000.00
	TOTAL FUND BALANCE		1,635,476.09	-12,140,840.05
	TOTAL LIABILITIES + FUND BALANCE		1,593,231.15	-10,903,167.06

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-908,887.62	-2,858,268.69
		TOTAL ASSETS	-908,887.62	-2,858,268.69
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	529.00
20	7421A	ACCOUNTS PAYABLE ACI	-238.49	-238.49
20	7603	PURCHASE OBLIGATIONS	-231,967.43	913,752.88
		TOTAL LIABILITIES	-232,205.92	631,284.72
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,411,704.19	-4,803,827.68
20	7602	EXPENDITURES CONTROL	3,320,830.30	7,944,564.53
20	8753	ASSIGNED-PURCH OBL - CURRENT	231,967.43	-913,752.88
		TOTAL FUND BALANCE	1,141,093.54	2,226,983.97
		TOTAL LIABILITIES + FUND BALANCE	908,887.62	2,858,268.69

BALANCE SHEET FOR 2024 3

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,150.42	202,865.44
		TOTAL ASSETS	2,150.42	202,865.44
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	2,125.31	2,125.31
		TOTAL LIABILITIES	2,125.31	2,125.31
FUND BALANCE				
25	6302	REVENUES CONTROL	-2,150.42	-198,571.38
25	7602	EXPENDITURES CONTROL	.00	-4,294.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	-2,125.31	-2,125.31
		TOTAL FUND BALANCE	-4,275.73	-204,990.75
		TOTAL LIABILITIES + FUND BALANCE	-2,150.42	-202,865.44

BALANCE SHEET FOR 2024 3

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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	160.83	1,115,363.46
	TOTAL ASSETS		160.83	1,115,363.46
FUND BALANCE				
32	6302	REVENUES CONTROL	-160.83	-178,212.56
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		-160.83	-1,115,363.46
TOTAL LIABILITIES + FUND BALANCE			-160.83	-1,115,363.46

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BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-375,246.82	5,976,846.85
		TOTAL ASSETS	-375,246.82	5,976,846.85
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-147,466.05	845,845.55
		TOTAL LIABILITIES	-147,466.05	845,845.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,613,450.76	-6,635,817.11
36	7602	EXPENDITURES CONTROL	1,988,697.58	6,505,683.09
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	147,466.05	-845,845.55
		TOTAL FUND BALANCE	522,712.87	-6,822,692.40
		TOTAL LIABILITIES + FUND BALANCE	375,246.82	-5,976,846.85

BALANCE SHEET FOR 2024 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-184,290.11	-862,976.98
		TOTAL ASSETS	-184,290.11	-862,976.98
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	184,290.11	862,976.98
		TOTAL FUND BALANCE	184,290.11	862,976.98
		TOTAL LIABILITIES + FUND BALANCE	184,290.11	862,976.98

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BALANCE SHEET FOR 2024 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-245,978.13	578,857.42
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
	TOTAL ASSETS		-245,978.13	981,611.91
LIABILITIES				
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	-8,459.40	4,732.51
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-298,611.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-156,540.00
	TOTAL LIABILITIES		-8,459.40	-1,640,013.49
FUND BALANCE				
51	6302	REVENUES CONTROL	-64,924.15	-1,146,390.93
51	7602	EXPENDITURES CONTROL	310,902.28	523,147.02
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	8,459.40	-4,732.51
	TOTAL FUND BALANCE		254,437.53	658,401.58
	TOTAL LIABILITIES + FUND BALANCE		245,978.13	-981,611.91

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BALANCE SHEET FOR 2024 3

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-16,430.03	89,085.92
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	34,407.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	22,603.00
TOTAL ASSETS			-16,430.03	146,095.92
LIABILITIES				
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	-728.08	2,749.56
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-47,503.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-24,902.00
TOTAL LIABILITIES			-728.08	-258,896.44
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,140.33	-126,450.74
52	7602	EXPENDITURES CONTROL	24,570.36	37,364.82
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	728.08	-2,749.56
TOTAL FUND BALANCE			17,158.11	112,800.52
TOTAL LIABILITIES + FUND BALANCE			16,430.03	-146,095.92

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BALANCE SHEET FOR 2024 3

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	3,101,734.74
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	-107,443.76	4,639,444.41
80	8710	INVESTMENT IN GOVERN. ASSETS	107,443.76	-38,423,053.70
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2024 3

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 **