

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-727,493.24	380,963.52
10	6111	INVESTMENTS	.00	9,510,350.23
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6153	ACCOUNTS RECEIVABLE	-171,478.96	.00
TOTAL ASSETS			-898,972.20	10,174,072.42
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	421,474.50	-222.74
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-1,309.95	-2,745.75
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-110.74
10	74610	ACCR SALARIES & BENEFIT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-2,124.96	-2,124.96
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7475	CERS WITHHELD PAYABLE	159.43	.00
10	7603	PURCHASE OBLIGATIONS	699,387.32	805,017.18
TOTAL LIABILITIES			1,117,586.34	419,624.98
FUND BALANCE				
10	6302	REVENUES CONTROL	-11,740,854.15	-11,740,854.15
10	7602	EXPENDITURES CONTROL	1,943,226.63	1,943,226.63
10	8741	COMMITTED - SITE-BASED CFWD	40,000.00	.00
10	8747	COMMITTED - OTHER	10,132,770.84	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-699,387.32	-805,017.18
10	8770	UNASSIGNED FUND BALANCE	105,629.86	8,947.30
TOTAL FUND BALANCE			-218,614.14	-10,593,697.40
TOTAL LIABILITIES + FUND BALANCE			898,972.20	-10,174,072.42

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BALANCE SHEET FOR 2023 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-107,036.91	-1,171,466.67
20	6153	ACCOUNTS RECEIVABLE	-3,048,305.48	.00
		TOTAL ASSETS	-3,155,342.39	-1,171,466.67
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	40,599.68	-1,931.91
20	7481	ADVANCES FROM GRANTORS	1,649,638.16	.00
20	7603	PURCHASE OBLIGATIONS	1,704,258.73	1,941,924.21
		TOTAL LIABILITIES	3,394,496.57	1,657,233.63
FUND BALANCE				
20	6302	REVENUES CONTROL	-43,857.83	-43,857.83
20	7602	EXPENDITURES CONTROL	1,508,962.38	1,508,962.38
20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,704,258.73	-1,941,924.21
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-237,665.48	.00
20	8770	UNASSIGNED FUND BALANCE	237,665.48	-8,947.30
		TOTAL FUND BALANCE	-239,154.18	-485,766.96
		TOTAL LIABILITIES + FUND BALANCE	3,155,342.39	1,171,466.67

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BALANCE SHEET FOR 2023 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-906.72	231,198.32
		TOTAL ASSETS	-906.72	231,198.32
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	130.90	.00
25	7603	PURCHASE OBLIGATIONS	676.03	676.03
		TOTAL LIABILITIES	806.93	676.03
FUND BALANCE				
25	6302	REVENUES CONTROL	-232,074.14	-232,074.14
25	7602	EXPENDITURES CONTROL	875.82	875.82
25	8737	RESTRICTED - OTHER	231,974.14	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-676.03	-676.03
		TOTAL FUND BALANCE	99.79	-231,874.35
		TOTAL LIABILITIES + FUND BALANCE	906.72	-231,198.32

BALANCE SHEET FOR 2023 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	171,668.00	171,668.00
		TOTAL ASSETS	171,668.00	171,668.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-171,668.00	-171,668.00
		TOTAL FUND BALANCE	-171,668.00	-171,668.00
		TOTAL LIABILITIES + FUND BALANCE	-171,668.00	-171,668.00

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BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	404,401.00	1,117,524.78
	TOTAL ASSETS		404,401.00	1,117,524.78
FUND BALANCE				
32	6302	REVENUES CONTROL	-404,401.00	-404,401.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-111,756.84
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8737	RESTRICTED - OTHER	.00	-.37
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-601,366.82
	TOTAL FUND BALANCE		-404,401.00	-1,117,524.78
	TOTAL LIABILITIES + FUND BALANCE		-404,401.00	-1,117,524.78

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BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	2,978,935.00	3,689,420.60
		TOTAL ASSETS	2,978,935.00	3,689,420.60
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	1,015,219.00
		TOTAL LIABILITIES	.00	1,015,219.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,588,207.50	-3,588,207.50
36	7602	EXPENDITURES CONTROL	609,272.50	609,272.50
36	8731	RESTRICTED GRANTS	.00	-1,015,219.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	304,733.40
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,015,219.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,015,219.00	.00
36	8770	UNASSIGNED FUND BALANCE	1,015,219.00	.00
		TOTAL FUND BALANCE	-2,978,935.00	-4,704,639.60
		TOTAL LIABILITIES + FUND BALANCE	-2,978,935.00	-3,689,420.60

BALANCE SHEET FOR 2023 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-665,488.29	-665,488.29
		TOTAL ASSETS	-665,488.29	-665,488.29
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	665,488.29	665,488.29
		TOTAL FUND BALANCE	665,488.29	665,488.29
		TOTAL LIABILITIES + FUND BALANCE	665,488.29	665,488.29

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BALANCE SHEET FOR 2023 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	292,507.99	1,024,359.02
51	6104	PETTY CASH	.00	-3,768.00
51	6153	ACCOUNTS RECEIVABLE	-378,482.24	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,477.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	185,279.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	183,535.00
TOTAL ASSETS			-85,974.25	1,441,882.51
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,582.31	.00
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-533,109.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-863,448.00
51	7603	PURCHASE OBLIGATIONS	3,147.73	21,888.81
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-15,821.00
TOTAL LIABILITIES			4,730.04	-1,561,855.19
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,157,460.95	-1,157,460.95
51	7602	EXPENDITURES CONTROL	84,392.44	84,392.44
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8739	RESTRICTED NET POSITION	1,157,460.45	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-3,147.73	-21,888.81
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-18,741.08	.00
51	8770	UNASSIGNED FUND BALANCE	18,741.08	.00
TOTAL FUND BALANCE			81,244.21	119,972.68
TOTAL LIABILITIES + FUND BALANCE			85,974.25	-1,441,882.51

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BALANCE SHEET FOR 2023 1

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
	TOTAL ASSETS		.00	98,193.00
LIABILITIES				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-141,935.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-229,884.00
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-45,625.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-4,212.00
	TOTAL LIABILITIES		.00	-421,656.00
FUND BALANCE				
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	138,231.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	185,232.00
	TOTAL FUND BALANCE		.00	323,463.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-98,193.00

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BALANCE SHEET FOR 2023 1

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	-681,221.93
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	58,435,137.91
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-27,075,338.35
80	6231	TECHNOLOGY EQUIPMENT	.00	3,281,641.82
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,632,008.01
80	6241	VEHICLES	.00	2,391,967.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,645,989.37
80	6251	GENERAL EQUIPMENT	.00	578,054.13
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-421,157.24
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	27,351.56
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-34,754,989.42
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2023 1

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	-321,872.07
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-64,967.62
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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