

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,355,632.55	-2,405,769.24
10	6111	INVESTMENTS	61,514.39	18,154,854.49
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>-1,294,118.16</b>	<b>16,031,843.92</b>
<b>LIABILITIES</b>				
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	144.56	-1,274.97
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	110.74	110.74
10	7461K	HEALTH EMPLOYEE PAY	.00	-22.24
10	7469	LOCAL TAX WITHHELD PAYABLE	-31,048.98	-58,919.44
10	7603	PURCHASE OBLIGATIONS	-151,401.91	639,406.16
	<b>TOTAL LIABILITIES</b>		<b>-182,195.59</b>	<b>579,300.25</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,900,105.88	-46,472,933.49
10	7602	EXPENDITURES CONTROL	3,225,017.72	30,501,195.48
10	8753	ASSIGNED-PURCH OBL - CURRENT	151,401.91	-639,406.16
	<b>TOTAL FUND BALANCE</b>		<b>1,476,313.75</b>	<b>-16,611,144.17</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>1,294,118.16</b>	<b>-16,031,843.92</b>

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## BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-79,936.20	-882,200.68
		<b>TOTAL ASSETS</b>	<b>-79,936.20</b>	<b>-882,200.68</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,402.91
20	7603	PURCHASE OBLIGATIONS	60,315.66	415,803.12
		<b>TOTAL LIABILITIES</b>	<b>60,315.66</b>	<b>131,641.54</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,574,657.01	-13,595,049.81
20	7602	EXPENDITURES CONTROL	1,654,593.21	14,761,412.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	-60,315.66	-415,803.12
		<b>TOTAL FUND BALANCE</b>	<b>19,620.54</b>	<b>750,559.14</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>79,936.20</b>	<b>882,200.68</b>

## BALANCE SHEET FOR 2023 11

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-9,582.58	229,253.46
		TOTAL ASSETS	-9,582.58	229,253.46
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-5,891.13	6,630.15
		TOTAL LIABILITIES	-5,891.13	6,630.15
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-4,836.90	-267,697.28
25	7602	EXPENDITURES CONTROL	14,419.48	38,443.82
25	8753	ASSIGNED-PURCH OBL - CURRENT	5,891.13	-6,630.15
		TOTAL FUND BALANCE	15,473.71	-235,883.61
		TOTAL LIABILITIES + FUND BALANCE	9,582.58	-229,253.46

## BALANCE SHEET FOR 2023 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	171,668.00	.00
		TOTAL ASSETS	171,668.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-171,668.00	-343,336.00
31	7602	EXPENDITURES CONTROL	.00	343,336.00
		TOTAL FUND BALANCE	-171,668.00	.00
		TOTAL LIABILITIES + FUND BALANCE	-171,668.00	.00

## BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-333,523.98	745,343.90
		<b>TOTAL ASSETS</b>	<b>-333,523.98</b>	<b>745,343.90</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-92,521.99	-2,075,319.57
	32	7602 EXPENDITURES CONTROL	426,045.97	2,043,099.45
	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
		<b>TOTAL FUND BALANCE</b>	<b>333,523.98</b>	<b>-745,343.90</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>333,523.98</b>	<b>-745,343.90</b>

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## BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	461,406.30	1,419,408.17
		TOTAL ASSETS	461,406.30	1,419,408.17
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	280,970.49	559,384.99
		TOTAL LIABILITIES	280,970.49	559,384.99
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,100,532.50	-5,616,024.32
36	7602	EXPENDITURES CONTROL	639,126.20	4,907,101.75
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	-280,970.49	-559,384.99
		TOTAL FUND BALANCE	-742,376.79	-1,978,793.16
		TOTAL LIABILITIES + FUND BALANCE	-461,406.30	-1,419,408.17

## BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-267,785.82	.00
		TOTAL ASSETS	-267,785.82	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,583,281.48
40	7602	EXPENDITURES CONTROL	267,785.82	1,583,281.48
		TOTAL FUND BALANCE	267,785.82	.00
		TOTAL LIABILITIES + FUND BALANCE	267,785.82	.00

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## BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	26,277.57	1,015,992.59
51	6104	PETTY CASH	.00	-3,768.00
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>26,277.57</b>	<b>1,419,283.08</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	22,153.46	37,275.52
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>22,153.46</b>	<b>-1,607,470.48</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-289,812.43	-3,945,784.61
51	7602	EXPENDITURES CONTROL	263,534.86	2,884,869.53
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-22,153.46	-37,275.52
	<b>TOTAL FUND BALANCE</b>		<b>-48,431.03</b>	<b>188,187.40</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-26,277.57</b>	<b>-1,419,283.08</b>



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## BALANCE SHEET FOR 2023 11

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	20,021.32	94,310.75
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>20,021.32</b>	<b>151,320.75</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	2,388.39	2,789.37
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>2,388.39</b>	<b>-258,856.63</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-27,129.92	-143,853.14
52	7602	EXPENDITURES CONTROL	7,108.60	49,542.39
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	-2,388.39	-2,789.37
<b>TOTAL FUND BALANCE</b>			<b>-22,409.71</b>	<b>107,535.88</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-20,021.32</b>	<b>-151,320.75</b>

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## BALANCE SHEET FOR 2023 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	3,172,088.18
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,541,915.82
80	6241	VEHICLES	.00	2,548,302.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,645,989.37
80	6251	GENERAL EQUIPMENT	.00	597,973.13
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-421,157.24
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	27,351.56
80	6302	REVENUES CONTROL	.00	16,969.73
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-34,931,243.42
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>-2,491.72</b>
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	.00	2,491.72
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>2,491.72</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>2,491.72</b>

## BALANCE SHEET FOR 2023 11

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

\*\* END OF REPORT - Generated by annette bemerer \*\*