

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-362,290.86	-1,050,136.69
10	6111	INVESTMENTS	62,947.15	18,093,340.10
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-299,343.71	17,325,962.08
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	222.74	.00
10	7461C	COBRA-ACCR SALARIES & BENEFT P	-304.94	-1,419.53
10	7461K	HEALTH EMPLOYEE PAY	.00	-22.24
10	7469	LOCAL TAX WITHHELD PAYABLE	-27,870.46	-27,870.46
10	7603	PURCHASE OBLIGATIONS	9,711.67	760,570.53
	TOTAL LIABILITIES		-18,240.99	731,258.30
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,332,572.21	-44,572,827.61
10	7602	EXPENDITURES CONTROL	2,659,868.58	27,276,177.76
10	8753	ASSIGNED-PURCH OBL - CURRENT	-9,711.67	-760,570.53
	TOTAL FUND BALANCE		317,584.70	-18,057,220.38
	TOTAL LIABILITIES + FUND BALANCE		299,343.71	-17,325,962.08

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	55,449.15	-802,264.48
		TOTAL ASSETS	55,449.15	-802,264.48
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	529.00	-1,402.91
20	7603	PURCHASE OBLIGATIONS	-149,469.99	352,354.81
		TOTAL LIABILITIES	-148,940.99	68,193.23
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,221,770.97	-12,020,392.80
20	7602	EXPENDITURES CONTROL	1,165,792.82	13,106,818.86
20	8753	ASSIGNED-PURCH OBL - CURRENT	149,469.99	-352,354.81
		TOTAL FUND BALANCE	93,491.84	734,071.25
		TOTAL LIABILITIES + FUND BALANCE	-55,449.15	802,264.48

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BALANCE SHEET FOR 2023 10

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,130.43	238,836.04
		TOTAL ASSETS	-1,130.43	238,836.04
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	7,988.20	11,233.28
		TOTAL LIABILITIES	7,988.20	11,233.28
FUND BALANCE				
25	6302	REVENUES CONTROL	-5,245.23	-262,860.38
25	7602	EXPENDITURES CONTROL	6,375.66	24,024.34
25	8753	ASSIGNED-PURCH OBL - CURRENT	-7,988.20	-11,233.28
		TOTAL FUND BALANCE	-6,857.77	-250,069.32
		TOTAL LIABILITIES + FUND BALANCE	1,130.43	-238,836.04

BALANCE SHEET FOR 2023 10

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

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BALANCE SHEET FOR 2023 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-686,151.32	1,078,867.88
		TOTAL ASSETS	-686,151.32	1,078,867.88
FUND BALANCE				
	32	6302 REVENUES CONTROL	-553,790.16	-1,982,797.58
	32	7602 EXPENDITURES CONTROL	1,239,941.48	1,617,053.48
	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	686,151.32	-1,078,867.88
		TOTAL LIABILITIES + FUND BALANCE	686,151.32	-1,078,867.88

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BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-803,865.83	958,001.87
		TOTAL ASSETS	-803,865.83	958,001.87
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-256,679.48	278,414.50
		TOTAL LIABILITIES	-256,679.48	278,414.50
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-4,515,491.82
36	7602	EXPENDITURES CONTROL	803,865.83	4,267,975.55
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	256,679.48	-278,414.50
		TOTAL FUND BALANCE	1,060,545.31	-1,236,416.37
		TOTAL LIABILITIES + FUND BALANCE	803,865.83	-958,001.87

BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,583,281.48	267,785.82
	TOTAL ASSETS		1,583,281.48	267,785.82
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,583,281.48	-1,583,281.48
40	7602	EXPENDITURES CONTROL	.00	1,315,495.66
	TOTAL FUND BALANCE		-1,583,281.48	-267,785.82
TOTAL LIABILITIES + FUND BALANCE			-1,583,281.48	-267,785.82

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BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	130,336.25	989,715.02
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
	TOTAL ASSETS		130,336.25	1,393,005.51
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	-117.55	15,122.06
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		-117.55	-1,629,623.94
FUND BALANCE				
51	6302	REVENUES CONTROL	-391,437.43	-3,655,972.18
51	7602	EXPENDITURES CONTROL	261,101.18	2,621,334.67
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	117.55	-15,122.06
	TOTAL FUND BALANCE		-130,218.70	236,618.43
	TOTAL LIABILITIES + FUND BALANCE		-130,336.25	-1,393,005.51

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BALANCE SHEET FOR 2023 10

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,629.41	74,289.43
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	34,407.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	22,603.00
	TOTAL ASSETS		1,629.41	131,299.43
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	-52.65	400.98
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		-52.65	-261,245.02
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,138.48	-116,723.22
52	7602	EXPENDITURES CONTROL	5,509.07	42,433.79
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	52.65	-400.98
	TOTAL FUND BALANCE		-1,576.76	129,945.59
TOTAL LIABILITIES + FUND BALANCE			-1,629.41	-131,299.43

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BALANCE SHEET FOR 2023 10

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	3,172,088.18
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
	TOTAL ASSETS		.00	-2,491.72
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	2,491.72
	TOTAL LIABILITIES		.00	2,491.72
	TOTAL LIABILITIES + FUND BALANCE		.00	2,491.72

BALANCE SHEET FOR 2023 10

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 **