

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,494,685.84	-687,845.83
10	6111	INVESTMENTS	29,367.25	18,030,392.95
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>-1,465,318.59</b>	<b>17,625,305.79</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	806.03	-1,114.59
10	7461K	HEALTH EMPLOYEE PAY	-22.24	-22.24
10	7469	LOCAL TAX WITHHELD PAYABLE	50,715.41	.00
10	7603	PURCHASE OBLIGATIONS	-191,781.37	746,929.49
	<b>TOTAL LIABILITIES</b>		<b>-140,282.17</b>	<b>745,569.92</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,646,043.71	-42,240,255.40
10	7602	EXPENDITURES CONTROL	3,059,863.10	24,616,309.18
10	8753	ASSIGNED-PURCH OBL - CURRENT	191,781.37	-746,929.49
	<b>TOTAL FUND BALANCE</b>		<b>1,605,600.76</b>	<b>-18,370,875.71</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>1,465,318.59</b>	<b>-17,625,305.79</b>

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## BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-365,655.20	-857,713.63
		<b>TOTAL ASSETS</b>	<b>-365,655.20</b>	<b>-857,713.63</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-123,874.03	468,713.08
		<b>TOTAL LIABILITIES</b>	<b>-123,874.03</b>	<b>184,022.50</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-757,859.74	-10,798,621.83
20	7602	EXPENDITURES CONTROL	1,123,514.94	11,941,026.04
20	8753	ASSIGNED-PURCH OBL - CURRENT	123,874.03	-468,713.08
		<b>TOTAL FUND BALANCE</b>	<b>489,529.23</b>	<b>673,691.13</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>365,655.20</b>	<b>857,713.63</b>

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## BALANCE SHEET FOR 2023 9

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	3,749.19	239,966.47
		TOTAL ASSETS	3,749.19	239,966.47
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-508.51	3,245.08
		TOTAL LIABILITIES	-508.51	3,245.08
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-5,566.28	-257,615.15
25	7602	EXPENDITURES CONTROL	1,817.09	17,648.68
25	8753	ASSIGNED-PURCH OBL - CURRENT	508.51	-3,245.08
		TOTAL FUND BALANCE	-3,240.68	-243,211.55
		TOTAL LIABILITIES + FUND BALANCE	-3,749.19	-239,966.47

**BALANCE SHEET FOR 2023 9**

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

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## BALANCE SHEET FOR 2023 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	9,063.25	1,765,019.20
		TOTAL ASSETS	9,063.25	1,765,019.20
FUND BALANCE				
	32	6302 REVENUES CONTROL	-9,063.25	-1,429,007.42
	32	7602 EXPENDITURES CONTROL	.00	377,112.00
	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	-9,063.25	-1,765,019.20
		TOTAL LIABILITIES + FUND BALANCE	-9,063.25	-1,765,019.20

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## BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-539,601.65	1,761,867.70
		TOTAL ASSETS	-539,601.65	1,761,867.70
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-405,042.77	535,093.98
		TOTAL LIABILITIES	-405,042.77	535,093.98
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-63,809.70	-4,515,491.82
36	7602	EXPENDITURES CONTROL	603,411.35	3,464,109.72
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	405,042.77	-535,093.98
		TOTAL FUND BALANCE	944,644.42	-2,296,961.68
		TOTAL LIABILITIES + FUND BALANCE	539,601.65	-1,761,867.70

## BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-157,179.87	-1,315,495.66
		TOTAL ASSETS	-157,179.87	-1,315,495.66
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	157,179.87	1,315,495.66
		TOTAL FUND BALANCE	157,179.87	1,315,495.66
		TOTAL LIABILITIES + FUND BALANCE	157,179.87	1,315,495.66

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## BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-53,311.49	859,378.77
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>-53,311.49</b>	<b>1,262,669.26</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	-80,470.68	15,239.61
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>-80,470.68</b>	<b>-1,629,506.39</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-336,947.57	-3,264,534.75
51	7602	EXPENDITURES CONTROL	390,259.06	2,360,233.49
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	80,470.68	-15,239.61
	<b>TOTAL FUND BALANCE</b>		<b>133,782.17</b>	<b>366,837.13</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>53,311.49</b>	<b>-1,262,669.26</b>



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## BALANCE SHEET FOR 2023 9

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	10,480.04	72,660.02
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>10,480.04</b>	<b>129,670.02</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	-2,997.35	453.63
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>-2,997.35</b>	<b>-261,192.37</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-18,314.84	-109,584.74
52	7602	EXPENDITURES CONTROL	7,834.80	36,924.72
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	2,997.35	-453.63
<b>TOTAL FUND BALANCE</b>			<b>-7,482.69</b>	<b>131,522.35</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-10,480.04</b>	<b>-129,670.02</b>

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## BALANCE SHEET FOR 2023 9

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	-109,154.64	3,172,487.18
80	6232	ACCUMULATED DEPREC TECH EQUIP	89,693.19	-2,542,314.82
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	16,969.73	16,969.73
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-34,931,243.42
		<b>TOTAL ASSETS</b>	<b>-2,491.72</b>	<b>-2,491.72</b>
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	2,491.72	2,491.72
		<b>TOTAL LIABILITIES</b>	<b>2,491.72</b>	<b>2,491.72</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,491.72</b>	<b>2,491.72</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 9

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 \*\*