

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-18,863,207.81	806,840.01
10	6111	INVESTMENTS	18,000,002.99	18,001,025.70
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>-863,204.82</b>	<b>19,090,624.38</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461C	COBRA-ACCR SALARIES & BENEFT P	178.01	-1,920.62
10	74610	ACCR SALARIES & BENEFT PAYABLE	2,129.02	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-28,655.60	-50,715.41
10	7603	PURCHASE OBLIGATIONS	-85,719.31	938,406.07
	<b>TOTAL LIABILITIES</b>		<b>-112,067.88</b>	<b>885,547.30</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,909,686.02	-40,594,211.69
10	7602	EXPENDITURES CONTROL	2,799,239.41	21,556,446.08
10	8753	ASSIGNED-PURCH OBL - CURRENT	85,719.31	-938,406.07
	<b>TOTAL FUND BALANCE</b>		<b>975,272.70</b>	<b>-19,976,171.68</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>863,204.82</b>	<b>-19,090,624.38</b>

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## BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	580,991.55	-492,058.43
		<b>TOTAL ASSETS</b>	<b>580,991.55</b>	<b>-492,058.43</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-61,378.21	591,922.11
		<b>TOTAL LIABILITIES</b>	<b>-61,378.21</b>	<b>307,231.53</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,529,522.63	-10,040,762.09
20	7602	EXPENDITURES CONTROL	948,531.08	10,817,511.10
20	8753	ASSIGNED-PURCH OBL - CURRENT	61,378.21	-591,922.11
		<b>TOTAL FUND BALANCE</b>	<b>-519,613.34</b>	<b>184,826.90</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-580,991.55</b>	<b>492,058.43</b>

## BALANCE SHEET FOR 2023 8

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	1,787.16	236,217.28
		TOTAL ASSETS	1,787.16	236,217.28
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	930.70	3,342.30
		TOTAL LIABILITIES	930.70	3,342.30
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-2,667.09	-252,048.87
25	7602	EXPENDITURES CONTROL	879.93	15,831.59
25	8753	ASSIGNED-PURCH OBL - CURRENT	-930.70	-3,342.30
		TOTAL FUND BALANCE	-2,717.86	-239,559.58
		TOTAL LIABILITIES + FUND BALANCE	-1,787.16	-236,217.28

**BALANCE SHEET FOR 2023 8**

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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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	22,002.93	1,755,955.95
		<b>TOTAL ASSETS</b>	<b>22,002.93</b>	<b>1,755,955.95</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-22,002.93	-1,419,944.17
	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
		<b>TOTAL FUND BALANCE</b>	<b>-22,002.93</b>	<b>-1,755,955.95</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-22,002.93</b>	<b>-1,755,955.95</b>

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## BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-51,726.00	2,301,469.35
		<b>TOTAL ASSETS</b>	<b>-51,726.00</b>	<b>2,301,469.35</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	331,209.75	940,136.75
		<b>TOTAL LIABILITIES</b>	<b>331,209.75</b>	<b>940,136.75</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-4,451,682.12
36	7602	EXPENDITURES CONTROL	51,726.00	2,860,698.37
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	-331,209.75	-940,136.75
		<b>TOTAL FUND BALANCE</b>	<b>-279,483.75</b>	<b>-3,241,606.10</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>51,726.00</b>	<b>-2,301,469.35</b>

## BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-17,191.46	-1,158,315.79
		TOTAL ASSETS	-17,191.46	-1,158,315.79
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	17,191.46	1,158,315.79
		TOTAL FUND BALANCE	17,191.46	1,158,315.79
		TOTAL LIABILITIES + FUND BALANCE	17,191.46	1,158,315.79

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## BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-91,944.80	912,690.26
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>-91,944.80</b>	<b>1,315,980.75</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	4,177.92	95,710.29
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>4,177.92</b>	<b>-1,549,035.71</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-334,525.20	-2,927,587.18
51	7602	EXPENDITURES CONTROL	426,470.00	1,969,974.43
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,177.92	-95,710.29
	<b>TOTAL FUND BALANCE</b>		<b>87,766.88</b>	<b>233,054.96</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>91,944.80</b>	<b>-1,315,980.75</b>



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## BALANCE SHEET FOR 2023 8

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	20,897.98	62,179.98
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>20,897.98</b>	<b>119,189.98</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	-2,048.02	3,450.98
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>-2,048.02</b>	<b>-258,195.02</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-29,416.34	-91,269.90
52	7602	EXPENDITURES CONTROL	8,518.36	29,089.92
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	2,048.02	-3,450.98
<b>TOTAL FUND BALANCE</b>			<b>-18,849.96</b>	<b>139,005.04</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-20,897.98</b>	<b>-119,189.98</b>

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## BALANCE SHEET FOR 2023 8

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	2,548,302.98
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	8710	INVESTMENT IN GOVERN. ASSETS	.00	-34,931,243.42
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2023 8

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 \*\*