

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	21,212.74	19,670,047.82
10	6111	INVESTMENTS	2.62	1,022.71
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>21,215.36</b>	<b>19,953,829.20</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461	ACCR SALARIES & BENEFIT PAYABLE	52,446.79	.00
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	40.00	.00
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-629.52	-2,098.63
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	-911.12	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	-941.20	-2,129.02
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,059.81	-22,059.81
10	7603	PURCHASE OBLIGATIONS	-50,785.18	1,016,916.17
	<b>TOTAL LIABILITIES</b>		<b>-22,840.04</b>	<b>990,405.97</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,867,251.41	-38,684,525.67
10	7602	EXPENDITURES CONTROL	2,818,090.91	18,757,206.67
10	8753	ASSIGNED-PURCH OBL - CURRENT	50,785.18	-1,016,916.17
	<b>TOTAL FUND BALANCE</b>		<b>1,624.68</b>	<b>-20,944,235.17</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-21,215.36</b>	<b>-19,953,829.20</b>

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## BALANCE SHEET FOR 2023 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-678,562.33	-1,073,049.98
		<b>TOTAL ASSETS</b>	<b>-678,562.33</b>	<b>-1,073,049.98</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-388,739.26	650,600.32
		<b>TOTAL LIABILITIES</b>	<b>-388,739.26</b>	<b>365,909.74</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-727,922.49	-8,511,239.46
20	7602	EXPENDITURES CONTROL	1,406,484.82	9,868,980.02
20	8753	ASSIGNED-PURCH OBL - CURRENT	388,739.26	-650,600.32
		<b>TOTAL FUND BALANCE</b>	<b>1,067,301.59</b>	<b>707,140.24</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>678,562.33</b>	<b>1,073,049.98</b>

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## BALANCE SHEET FOR 2023 7

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-652.38	234,430.12
		TOTAL ASSETS	-652.38	234,430.12
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-1,771.82	2,411.60
		TOTAL LIABILITIES	-1,771.82	2,411.60
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-1,217.21	-249,381.78
25	7602	EXPENDITURES CONTROL	1,869.59	14,951.66
25	8753	ASSIGNED-PURCH OBL - CURRENT	1,771.82	-2,411.60
		TOTAL FUND BALANCE	2,424.20	-236,841.72
		TOTAL LIABILITIES + FUND BALANCE	652.38	-234,430.12

## BALANCE SHEET FOR 2023 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	67,470.15	1,733,953.02
		TOTAL ASSETS	<b>67,470.15</b>	<b>1,733,953.02</b>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-67,470.15	-1,397,941.24
	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	<b>-67,470.15</b>	<b>-1,733,953.02</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-67,470.15</b>	<b>-1,733,953.02</b>

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## BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-194,053.07	2,353,195.35
		TOTAL ASSETS	-194,053.07	2,353,195.35
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-36,646.00	608,927.00
		TOTAL LIABILITIES	-36,646.00	608,927.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-121,050.00	-4,451,682.12
36	7602	EXPENDITURES CONTROL	315,103.07	2,808,972.37
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	36,646.00	-608,927.00
		TOTAL FUND BALANCE	230,699.07	-2,962,122.35
		TOTAL LIABILITIES + FUND BALANCE	194,053.07	-2,353,195.35

**BALANCE SHEET FOR 2023 7**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-199,376.12	-1,141,124.33
		TOTAL ASSETS	-199,376.12	-1,141,124.33
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	199,376.12	1,141,124.33
		TOTAL FUND BALANCE	199,376.12	1,141,124.33
		TOTAL LIABILITIES + FUND BALANCE	199,376.12	1,141,124.33

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## BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-37,244.34	1,004,635.06
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>-37,244.34</b>	<b>1,407,925.55</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	21,753.72	90,039.34
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>21,753.72</b>	<b>-1,554,706.66</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-295,302.07	-2,593,061.98
51	7602	EXPENDITURES CONTROL	332,546.41	1,543,504.43
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-21,753.72	-90,039.34
	<b>TOTAL FUND BALANCE</b>		<b>15,490.62</b>	<b>146,781.11</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>37,244.34</b>	<b>-1,407,925.55</b>



# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 7

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	2,944.05	41,282.00
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>2,944.05</b>	<b>98,292.00</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	4,051.46	5,499.00
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>4,051.46</b>	<b>-256,147.00</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-9,075.13	-61,853.56
52	7602	EXPENDITURES CONTROL	6,131.08	20,571.56
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	-4,051.46	-5,499.00
	<b>TOTAL FUND BALANCE</b>		<b>-6,995.51</b>	<b>157,855.00</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-2,944.05</b>	<b>-98,292.00</b>

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## BALANCE SHEET FOR 2023 7

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 7

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 \*\*