

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-181,885.08	225,239.22
10	6111	INVESTMENTS	1.03	9,510,351.26
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-181,884.05	10,018,349.15
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461	ACCR SALARIES & BENEFIT PAYABLE	26.36	26.36
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	759.87	-1,985.88
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-110.74
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	167.57	167.57
10	7461K	HEALTH EMPLOYEE PAY	261.88	261.88
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-5,317.28	-7,442.24
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7603	PURCHASE OBLIGATIONS	396,419.98	1,220,966.99
	TOTAL LIABILITIES		392,318.38	831,473.19
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,873,080.94	-13,602,528.63
10	7602	EXPENDITURES CONTROL	2,059,066.59	3,973,673.28
10	8753	ASSIGNED-PURCH OBL - CURRENT	-396,419.98	-1,220,966.99
	TOTAL FUND BALANCE		-210,434.33	-10,849,822.34
	TOTAL LIABILITIES + FUND BALANCE		181,884.05	-10,018,349.15

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BALANCE SHEET FOR 2023 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	566,277.43	-625,100.02
		TOTAL ASSETS	566,277.43	-625,100.02
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-327,911.18	1,622,666.30
		TOTAL LIABILITIES	-327,911.18	1,337,975.72
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,560,012.90	-1,551,046.78
20	7602	EXPENDITURES CONTROL	993,735.47	2,460,837.38
20	8753	ASSIGNED-PURCH OBL - CURRENT	327,911.18	-1,622,666.30
		TOTAL FUND BALANCE	-238,366.25	-712,875.70
		TOTAL LIABILITIES + FUND BALANCE	-566,277.43	625,100.02

BALANCE SHEET FOR 2023 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-704.05	230,494.27
		TOTAL ASSETS	-704.05	230,494.27
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	630.80	1,306.83
		TOTAL LIABILITIES	630.80	1,306.83
FUND BALANCE				
25	6302	REVENUES CONTROL	-488.05	-232,562.19
25	7602	EXPENDITURES CONTROL	1,192.10	2,067.92
25	8753	ASSIGNED-PURCH OBL - CURRENT	-630.80	-1,306.83
		TOTAL FUND BALANCE	73.25	-231,801.10
		TOTAL LIABILITIES + FUND BALANCE	704.05	-230,494.27

BALANCE SHEET FOR 2023 2

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

BALANCE SHEET FOR 2023 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	8,170.94	1,125,695.72
		TOTAL ASSETS	8,170.94	1,125,695.72
FUND BALANCE				
	32	6302 REVENUES CONTROL	-8,170.94	-412,571.94
	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	-8,170.94	-1,125,695.72
		TOTAL LIABILITIES + FUND BALANCE	-8,170.94	-1,125,695.72

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BALANCE SHEET FOR 2023 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-649,632.30	3,039,788.30
		TOTAL ASSETS	-649,632.30	3,039,788.30
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	1,015,219.00
		TOTAL LIABILITIES	.00	1,015,219.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,588,207.50
36	7602	EXPENDITURES CONTROL	649,632.30	1,258,904.80
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	.00	-1,015,219.00
		TOTAL FUND BALANCE	649,632.30	-4,055,007.30
		TOTAL LIABILITIES + FUND BALANCE	649,632.30	-3,039,788.30

BALANCE SHEET FOR 2023 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-76,452.20	-741,940.49
		TOTAL ASSETS	-76,452.20	-741,940.49
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	76,452.20	741,940.49
		TOTAL FUND BALANCE	76,452.20	741,940.49
		TOTAL LIABILITIES + FUND BALANCE	76,452.20	741,940.49

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BALANCE SHEET FOR 2023 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-80,187.80	944,171.22
51	6104	PETTY CASH	.00	-3,768.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,477.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	185,279.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	183,535.00
	TOTAL ASSETS		-80,187.80	1,361,694.71
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-533,109.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-863,448.00
51	7603	PURCHASE OBLIGATIONS	-17,463.91	4,424.90
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-15,821.00
	TOTAL LIABILITIES		-17,463.91	-1,579,319.10
FUND BALANCE				
51	6302	REVENUES CONTROL	-29,576.70	-1,186,809.51
51	7602	EXPENDITURES CONTROL	109,764.50	193,928.80
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	17,463.91	-4,424.90
	TOTAL FUND BALANCE		97,651.71	217,624.39
	TOTAL LIABILITIES + FUND BALANCE		80,187.80	-1,361,694.71

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BALANCE SHEET FOR 2023 2

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	6,250.00	.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
	TOTAL ASSETS		6,250.00	98,193.00
LIABILITIES				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-141,935.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-229,884.00
52	7603	PURCHASE OBLIGATIONS	4,980.46	4,980.46
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-45,625.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-4,212.00
	TOTAL LIABILITIES		4,980.46	-416,675.54
FUND BALANCE				
52	6302	REVENUES CONTROL	-6,250.00	.00
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	138,231.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	185,232.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,980.46	-4,980.46
	TOTAL FUND BALANCE		-11,230.46	318,482.54
	TOTAL LIABILITIES + FUND BALANCE		-6,250.00	-98,193.00

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BALANCE SHEET FOR 2023 2

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	2,391,967.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,645,989.37
80	6251	GENERAL EQUIPMENT	.00	578,054.13
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	-34,754,989.42
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2023 2

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 **