

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	12,491,638.48	11,445,970.43
10	6111	INVESTMENTS	-9,509,337.48	1,015.50
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	<b>TOTAL ASSETS</b>		<b>2,982,301.00</b>	<b>11,729,744.60</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-26.36	.00
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	77.86	.00
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	110.70	.00
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	25.33	2.19
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-30.15	-1,344.04
10	7461FS	FSA-ACCR SALARIES & BENPAY	163.77	-9.56
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	33.74	5.09
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	-167.57	.00
10	7461K	HEALTH EMPLOYEE PAY	655.85	359.95
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.22	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-7,756.38	-7,756.38
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7603	PURCHASE OBLIGATIONS	-100,359.71	1,097,475.20
	<b>TOTAL LIABILITIES</b>		<b>-107,272.70</b>	<b>713,368.18</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,944,725.63	-21,159,933.36
10	7602	EXPENDITURES CONTROL	2,969,337.62	9,814,295.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	100,359.71	-1,097,475.20
	<b>TOTAL FUND BALANCE</b>		<b>-2,875,028.30</b>	<b>-12,443,112.78</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-2,982,301.00</b>	<b>-11,729,744.60</b>

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## BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	109,076.48	-865,928.14
		<b>TOTAL ASSETS</b>	<b>109,076.48</b>	<b>-865,928.14</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-711,656.14	557,886.42
		<b>TOTAL LIABILITIES</b>	<b>-711,656.14</b>	<b>273,195.84</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,972,197.71	-5,313,222.30
20	7602	EXPENDITURES CONTROL	1,863,121.23	6,463,841.02
20	8753	ASSIGNED-PURCH OBL - CURRENT	711,656.14	-557,886.42
		<b>TOTAL FUND BALANCE</b>	<b>602,579.66</b>	<b>592,732.30</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-109,076.48</b>	<b>865,928.14</b>

## BALANCE SHEET FOR 2023 4

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	627.41	234,409.13
		TOTAL ASSETS	627.41	234,409.13
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-1,050.73	2,604.54
		TOTAL LIABILITIES	-1,050.73	2,604.54
FUND BALANCE				
25	6302	REVENUES CONTROL	-3,895.19	-241,488.17
25	7602	EXPENDITURES CONTROL	3,267.78	7,079.04
25	8753	ASSIGNED-PURCH OBL - CURRENT	1,050.73	-2,604.54
		TOTAL FUND BALANCE	423.32	-237,013.67
		TOTAL LIABILITIES + FUND BALANCE	-627.41	-234,409.13

**BALANCE SHEET FOR 2023 4**

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 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	249,527.62	1,375,954.42
		<b>TOTAL ASSETS</b>	<b>249,527.62</b>	<b>1,375,954.42</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-249,527.62	-662,830.64
	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>-249,527.62</b>	<b>-1,375,954.42</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-249,527.62</b>	<b>-1,375,954.42</b>

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## BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-191,977.50	3,494,244.90
		<b>TOTAL ASSETS</b>	<b>-191,977.50</b>	<b>3,494,244.90</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-129,930.00	882,436.00
		<b>TOTAL LIABILITIES</b>	<b>-129,930.00</b>	<b>882,436.00</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-4,330,632.12
36	7602	EXPENDITURES CONTROL	191,977.50	1,546,872.82
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	129,930.00	-882,436.00
		<b>TOTAL FUND BALANCE</b>	<b>321,907.50</b>	<b>-4,376,680.90</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>191,977.50</b>	<b>-3,494,244.90</b>

**BALANCE SHEET FOR 2023 4**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-45,364.61	-895,368.95
		TOTAL ASSETS	-45,364.61	-895,368.95
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	45,364.61	895,368.95
		TOTAL FUND BALANCE	45,364.61	895,368.95
		TOTAL LIABILITIES + FUND BALANCE	45,364.61	895,368.95

# COVINGTON INDEPENDENT PUBLIC SCHOOLS

## BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-329,340.22	576,588.82
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>-329,340.22</b>	<b>979,879.31</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	4,037.28	57,414.31
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>4,037.28</b>	<b>-1,587,331.69</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-17,082.18	-1,343,028.46
51	7602	EXPENDITURES CONTROL	346,422.40	717,730.15
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8739	RESTRICTED NET POSITION	.00	3,787.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,037.28	-57,414.31
	<b>TOTAL FUND BALANCE</b>		<b>325,302.94</b>	<b>607,452.38</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>329,340.22</b>	<b>-979,879.31</b>



# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 4

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-3,914.79	7,571.53
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>-3,914.79</b>	<b>64,581.53</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	870.75	2,322.32
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>870.75</b>	<b>-259,323.68</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	2,274.00	-15,309.57
52	7602	EXPENDITURES CONTROL	1,640.79	7,738.04
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	-870.75	-2,322.32
	<b>TOTAL FUND BALANCE</b>		<b>3,044.04</b>	<b>194,742.15</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>3,914.79</b>	<b>-64,581.53</b>

# COVINGTON INDEPENDENT PUBLIC SCHOOLS



## BALANCE SHEET FOR 2023 4

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 4**

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 \*\*