

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,264,657.27	-1,045,668.05
10	6111	INVESTMENTS	1.72	9,510,352.98
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-1,264,655.55	8,747,443.60
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	26.36
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	-77.86	-77.86
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	-110.70	-110.70
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	-23.14	-23.14
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	671.99	-1,313.89
10	7461FS	FSA-ACCR SALARIES & BENPAY	-173.33	-173.33
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	82.09	-28.65
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	.00	167.57
10	7461K	HEALTH EMPLOYEE PAY	-557.78	-295.90
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	5,046.26	-.22
10	7469	LOCAL TAX WITHHELD PAYABLE	7,442.24	.00
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7603	PURCHASE OBLIGATIONS	-27,617.58	1,195,022.60
	TOTAL LIABILITIES		-15,317.81	817,828.57
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,618,929.10	-15,221,457.73
10	7602	EXPENDITURES CONTROL	2,871,284.88	6,844,958.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	27,617.58	-1,195,022.60
10	8770	UNASSIGNED FUND BALANCE	.00	6,250.00
	TOTAL FUND BALANCE		1,279,973.36	-9,565,272.17
	TOTAL LIABILITIES + FUND BALANCE		1,264,655.55	-8,747,443.60

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BALANCE SHEET FOR 2023 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-349,904.60	-975,004.62
		TOTAL ASSETS	-349,904.60	-975,004.62
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	-414,701.95	1,242,806.21
		TOTAL LIABILITIES	-414,701.95	958,115.63
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,789,977.81	-3,341,024.59
20	7602	EXPENDITURES CONTROL	2,139,882.41	4,600,719.79
20	8753	ASSIGNED-PURCH OBL - CURRENT	414,701.95	-1,242,806.21
		TOTAL FUND BALANCE	764,606.55	16,888.99
		TOTAL LIABILITIES + FUND BALANCE	349,904.60	975,004.62

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BALANCE SHEET FOR 2023 3

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	3,287.45	233,781.72
		TOTAL ASSETS	<u>3,287.45</u>	<u>233,781.72</u>
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	102.44	1,409.27
		TOTAL LIABILITIES	<u>102.44</u>	<u>1,409.27</u>
FUND BALANCE				
25	6302	REVENUES CONTROL	-5,030.79	-237,592.98
25	7602	EXPENDITURES CONTROL	1,743.34	3,811.26
25	8753	ASSIGNED-PURCH OBL - CURRENT	-102.44	-1,409.27
		TOTAL FUND BALANCE	<u>-3,389.89</u>	<u>-235,190.99</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-3,287.45</u>	<u>-233,781.72</u>

BALANCE SHEET FOR 2023 3

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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	731.08	1,126,426.80
		TOTAL ASSETS	731.08	1,126,426.80
FUND BALANCE				
	32	6302 REVENUES CONTROL	-731.08	-413,303.02
	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	-731.08	-1,126,426.80
		TOTAL LIABILITIES + FUND BALANCE	-731.08	-1,126,426.80

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BALANCE SHEET FOR 2023 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	646,434.10	3,686,222.40
		TOTAL ASSETS	646,434.10	3,686,222.40
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-2,853.00	1,012,366.00
		TOTAL LIABILITIES	-2,853.00	1,012,366.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-742,424.62	-4,330,632.12
36	7602	EXPENDITURES CONTROL	95,990.52	1,354,895.32
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	2,853.00	-1,012,366.00
		TOTAL FUND BALANCE	-643,581.10	-4,698,588.40
		TOTAL LIABILITIES + FUND BALANCE	-646,434.10	-3,686,222.40

BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-108,063.85	-850,004.34
		TOTAL ASSETS	-108,063.85	-850,004.34
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	108,063.85	850,004.34
		TOTAL FUND BALANCE	108,063.85	850,004.34
		TOTAL LIABILITIES + FUND BALANCE	108,063.85	850,004.34

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BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-38,242.18	905,929.04
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		-38,242.18	1,323,452.53
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	48,952.13	53,377.03
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		48,952.13	-1,530,366.97
FUND BALANCE				
51	6302	REVENUES CONTROL	-139,136.77	-1,325,946.28
51	7602	EXPENDITURES CONTROL	177,378.95	371,307.75
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-48,952.13	-53,377.03
	TOTAL FUND BALANCE		-10,709.95	206,914.44
	TOTAL LIABILITIES + FUND BALANCE		38,242.18	-1,323,452.53

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,236.32	11,486.32
52	6153	ACCOUNTS RECEIVABLE	.00	-6,250.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			5,236.32	103,429.32
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	-3,528.89	1,451.57
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			-3,528.89	-420,204.43
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,333.57	-11,333.57
52	7602	EXPENDITURES CONTROL	6,097.25	6,097.25
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	3,528.89	-1,451.57
TOTAL FUND BALANCE			-1,707.43	316,775.11
TOTAL LIABILITIES + FUND BALANCE			-5,236.32	-103,429.32

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BALANCE SHEET FOR 2023 3

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 3

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 **