

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	9,666,698.52	21,112,668.95
10	6111	INVESTMENTS	2.33	1,017.83
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		9,666,700.85	21,396,445.45
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-222.74
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.00	2.19
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	285.82	-1,058.22
10	7461FS	FSA-ACCR SALARIES & BENPAY	.00	-9.56
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	5.09
10	7461K	HEALTH EMPLOYEE PAY	.00	359.95
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	-1,187.82	-1,187.82
10	7469	LOCAL TAX WITHHELD PAYABLE	-7,065.10	-14,821.48
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7603	PURCHASE OBLIGATIONS	78,830.07	1,177,367.67
	TOTAL LIABILITIES		70,862.97	785,293.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-12,637,549.83	-33,797,483.19
10	7602	EXPENDITURES CONTROL	2,978,816.08	12,793,111.86
10	8753	ASSIGNED-PURCH OBL - CURRENT	-78,830.07	-1,177,367.67
	TOTAL FUND BALANCE		-9,737,563.82	-22,181,739.00
	TOTAL LIABILITIES + FUND BALANCE		-9,666,700.85	-21,396,445.45

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	696,272.84	-169,655.30
		TOTAL ASSETS	696,272.84	-169,655.30
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7421	ACCOUNTS PAYABLE	.00	-1,931.91
20	7603	PURCHASE OBLIGATIONS	283,336.48	855,742.68
		TOTAL LIABILITIES	283,336.48	571,052.10
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,602,149.30	-6,915,371.60
20	7602	EXPENDITURES CONTROL	905,876.46	7,369,717.48
20	8753	ASSIGNED-PURCH OBL - CURRENT	-283,336.48	-855,742.68
		TOTAL FUND BALANCE	-979,609.32	-401,396.80
		TOTAL LIABILITIES + FUND BALANCE	-696,272.84	169,655.30

BALANCE SHEET FOR 2023 5

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	1,557.04	235,966.17
		TOTAL ASSETS	1,557.04	235,966.17
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	914.00	3,518.54
		TOTAL LIABILITIES	914.00	3,518.54
FUND BALANCE				
25	6302	REVENUES CONTROL	-3,746.21	-245,234.38
25	7602	EXPENDITURES CONTROL	2,189.17	9,268.21
25	8753	ASSIGNED-PURCH OBL - CURRENT	-914.00	-3,518.54
		TOTAL FUND BALANCE	-2,471.04	-239,484.71
		TOTAL LIABILITIES + FUND BALANCE	-1,557.04	-235,966.17

BALANCE SHEET FOR 2023 5

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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	258,719.67	1,634,674.09
		TOTAL ASSETS	258,719.67	1,634,674.09
FUND BALANCE				
	32	6302 REVENUES CONTROL	-635,831.67	-1,298,662.31
	32	7602 EXPENDITURES CONTROL	377,112.00	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	-258,719.67	-1,634,674.09
		TOTAL LIABILITIES + FUND BALANCE	-258,719.67	-1,634,674.09

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BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-536,475.02	2,957,769.88
		TOTAL ASSETS	-536,475.02	2,957,769.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-176,948.00	705,488.00
		TOTAL LIABILITIES	-176,948.00	705,488.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-4,330,632.12
36	7602	EXPENDITURES CONTROL	536,475.02	2,083,347.84
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	176,948.00	-705,488.00
		TOTAL FUND BALANCE	713,423.02	-3,663,257.88
		TOTAL LIABILITIES + FUND BALANCE	536,475.02	-2,957,769.88

BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-895,368.95
		TOTAL ASSETS	.00	-895,368.95
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	895,368.95
		TOTAL FUND BALANCE	.00	895,368.95
		TOTAL LIABILITIES + FUND BALANCE	.00	895,368.95

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BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	321,311.83	897,900.65
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
	TOTAL ASSETS		321,311.83	1,301,191.14
LIABILITIES				
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	5,769.82	63,184.13
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-298,611.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-156,540.00
	TOTAL LIABILITIES		5,769.82	-1,581,561.87
FUND BALANCE				
51	6302	REVENUES CONTROL	-651,642.73	-1,994,671.19
51	7602	EXPENDITURES CONTROL	334,117.90	1,051,848.05
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	534,942.00
51	8737P	RESTRICTED-OTHER	.00	751,436.00
51	8739	RESTRICTED NET POSITION	-3,787.00	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,769.82	-63,184.13
	TOTAL FUND BALANCE		-327,081.65	280,370.73
TOTAL LIABILITIES + FUND BALANCE			-321,311.83	-1,301,191.14

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BALANCE SHEET FOR 2023 5

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	19,779.61	27,351.14
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	34,407.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	22,603.00
TOTAL ASSETS			19,779.61	84,361.14
LIABILITIES				
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	-663.78	1,658.54
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-47,503.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-24,902.00
TOTAL LIABILITIES			-663.78	-259,987.46
FUND BALANCE				
52	6302	REVENUES CONTROL	-21,757.51	-37,067.08
52	7602	EXPENDITURES CONTROL	1,977.90	9,715.94
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	663.78	-1,658.54
TOTAL FUND BALANCE			-19,115.83	175,626.32
TOTAL LIABILITIES + FUND BALANCE			-19,779.61	-84,361.14

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BALANCE SHEET FOR 2023 5

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	156,335.00	2,548,302.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,645,989.37
80	6251	GENERAL EQUIPMENT	19,919.00	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	-176,254.00	-34,931,243.42
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2023 5

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 **