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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-352,138.11	3,365,317.39
10	6111	INVESTMENTS	.00	5,001,064.31
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
10	6153	ACCOUNTS RECEIVABLE	-11,736.72	.00
TOTAL ASSETS			-363,874.83	8,649,140.37
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	389,157.90	.00
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-1,535.18	-1,975.20
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	.00	-864.57
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-276.07
10	7469	LOCAL TAX WITHHELD PAYABLE	-4,261.23	-4,261.23
10	7603	PURCHASE OBLIGATIONS	-179,682.86	-79,844.79
TOTAL LIABILITIES			203,678.63	-87,221.86
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-10,314,372.82	-10,314,372.82
10	7602	EXPENDITURES CONTROL	1,675,084.78	1,675,084.78
10	8741	COMMITTED - SITE-BASED CFWD	40,000.00	.00
10	8747	COMMITTED - OTHER	8,480,094.33	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	179,682.86	79,844.79
10	8770	UNASSIGNED FUND BALANCE	99,707.05	-2,475.26
TOTAL FUND BALANCE			160,196.20	-8,561,918.51
TOTAL LIABILITIES + FUND BALANCE			<u>363,874.83</u>	<u>-8,649,140.37</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	174,129.85	-950,796.39
20	6130	INTERFUND PAYABLE	.00	-656.24
20	6153	ACCOUNTS RECEIVABLE	-2,557,803.78	.00
TOTAL ASSETS			-2,383,673.93	-951,452.63
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7421	ACCOUNTS PAYABLE	15,401.45	.00
20	7481	ADVANCES FROM GRANTORS	1,134,717.42	.00
20	7603	PURCHASE OBLIGATIONS	-507,614.80	39,049.70
TOTAL LIABILITIES			642,504.07	-243,052.73
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	261,122.06	261,122.06
20	7602	EXPENDITURES CONTROL	972,433.00	972,433.00
20	8731	RESTRICTED GRANTS	273,332.25	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	234,282.55	-39,049.70
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-273,332.25	.00
20	8770	UNASSIGNED FUND BALANCE	273,332.25	.00
TOTAL FUND BALANCE			1,741,169.86	1,194,505.36
TOTAL LIABILITIES + FUND BALANCE			2,383,673.93	951,452.63

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	.00	302,142.39
		TOTAL ASSETS	.00	302,142.39
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	2,852.08	.00
		TOTAL LIABILITIES	2,852.08	.00
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-299,290.31	-299,290.31
25	7602	EXPENDITURES CONTROL	-2,852.08	-2,852.08
25	8737	RESTRICTED - OTHER	299,290.31	.00
		TOTAL FUND BALANCE	-2,852.08	-302,142.39
TOTAL LIABILITIES + FUND BALANCE			.00	-302,142.39

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	171,668.00	171,668.00
		TOTAL ASSETS	171,668.00	171,668.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-171,668.00	-171,668.00
		TOTAL FUND BALANCE	-171,668.00	-171,668.00
		TOTAL LIABILITIES + FUND BALANCE	-171,668.00	-171,668.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	333,062.00	1,046,185.41
	TOTAL ASSETS		<u>333,062.00</u>	<u>1,046,185.41</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-333,062.00	-333,062.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-111,756.84
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-601,366.82
	TOTAL FUND BALANCE		<u>-333,062.00</u>	<u>-1,046,185.41</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-333,062.00</u></u>	<u><u>-1,046,185.41</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-3,061.25	679,516.25
		TOTAL ASSETS	-3,061.25	679,516.25
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-3,061.25	-3,061.25
		TOTAL LIABILITIES	-3,061.25	-3,061.25
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	3,061.25	3,061.25
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-682,577.50
36	8753	ASSIGNED-PURCH OBL - CURRENT	3,061.25	3,061.25
		TOTAL FUND BALANCE	6,122.50	-676,455.00
		TOTAL LIABILITIES + FUND BALANCE	3,061.25	-679,516.25

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-418,150.02	-418,150.02
		TOTAL ASSETS	-418,150.02	-418,150.02
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	418,150.02	418,150.02
		TOTAL FUND BALANCE	418,150.02	418,150.02
		TOTAL LIABILITIES + FUND BALANCE	418,150.02	418,150.02

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	274,728.30	659,353.08
51	6104	PETTY CASH	.00	-3,202.00
51	6153	ACCOUNTS RECEIVABLE	-347,335.12	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	59,809.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	119,672.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	196,561.00
TOTAL ASSETS			-72,606.82	1,032,193.57
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	912.90	.00
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-494,496.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-787,304.00
51	7603	PURCHASE OBLIGATIONS	-1,824.19	-1,824.19
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-152,385.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-32,513.00
TOTAL LIABILITIES			-911.29	-1,468,522.19
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-787,654.49	-787,654.49
51	7602	EXPENDITURES CONTROL	71,693.92	71,693.92
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8739	RESTRICTED NET POSITION	787,654.49	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,824.19	1,824.19
TOTAL FUND BALANCE			73,518.11	436,328.62
TOTAL LIABILITIES + FUND BALANCE			72,606.82	-1,032,193.57



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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	8,384.23	.00
52	6153	ACCOUNTS RECEIVABLE	-2,625.47	.00
52	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			5,758.76	78,650.00
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	41.24	.00
52	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-122,986.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-195,809.00
52	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-37,899.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-8,086.00
TOTAL LIABILITIES			41.24	-364,780.00
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-5,800.00	-5,800.00
52	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	131,122.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	155,008.00
52	8739	RESTRICTED NET POSITION	.00	3,324.74
52	8770	UNASSIGNED FUND BALANCE	.00	2,475.26
TOTAL FUND BALANCE			-5,800.00	286,130.00
TOTAL LIABILITIES + FUND BALANCE			<u>-5,758.76</u>	<u>-78,650.00</u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND - BALANCE SHEET	.00	1,393,259.98
80	6211	LAND IMPROVEMENTS	.00	671,391.05
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-672,879.14
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	53,537,892.12
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-26,062,433.15
80	6231	TECHNOLOGY EQUIPMENT	.00	3,329,565.03
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-2,300,179.93
80	6241	VEHICLES	.00	2,540,531.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,651,986.60
80	6251	GENERAL EQUIPMENT	.00	485,640.15
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-399,684.98
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,891,951.38
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-35,763,067.89
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	-297,359.57
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-89,480.12
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

\*\* END OF REPORT - Generated by annette bemerer \*\*