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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2022 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-687,059.06	2,676,802.07
10	6111	INVESTMENTS	.00	5,001,064.31
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-687,059.06	7,960,625.05
<b>LIABILITIES</b>				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	18.14	18.14
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	6.34	6.34
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	684.56	-1,290.64
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	.00	-864.57
10	7461FS	FSA-ACCR SALARIES & BENPAY	114.58	114.58
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-276.07
10	7461K	HEALTH EMPLOYEE PAY	405.16	405.16
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	589.56	589.56
10	7469	LOCAL TAX WITHHELD PAYABLE	-5,428.28	-9,689.51
10	7603	PURCHASE OBLIGATIONS	-431,272.91	-511,117.70
TOTAL LIABILITIES			-434,882.85	-522,104.71
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,605,290.67	-11,500,241.44
10	7602	EXPENDITURES CONTROL	2,295,959.67	3,952,716.98
10	8753	ASSIGNED-PURCH OBL - CURRENT	431,272.91	511,117.70
10	8770	UNASSIGNED FUND BALANCE	.00	-402,113.58
TOTAL FUND BALANCE			1,121,941.91	-7,438,520.34
TOTAL LIABILITIES + FUND BALANCE			=====687,059.06=====	===== -7,960,625.05 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	783,194.84	-166,145.29
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			<u>783,194.84</u>	<u>-166,801.53</u>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-606,190.56	-567,140.86
TOTAL LIABILITIES			<u>-606,190.56</u>	<u>-849,243.29</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,943,595.44	-1,677,586.47
20	7602	EXPENDITURES CONTROL	1,160,400.60	2,126,490.43
20	8753	ASSIGNED-PURCH OBL - CURRENT	606,190.56	567,140.86
TOTAL FUND BALANCE			<u>-177,004.28</u>	<u>1,016,044.82</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-783,194.84</u></u>	<u><u>166,801.53</u></u>

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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	302,488.84
	TOTAL ASSETS		.00	302,488.84
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-346.45	-299,636.76
25	7602	EXPENDITURES CONTROL	.00	-2,852.08
25	8737	RESTRICTED - OTHER	346.45	.00
	TOTAL FUND BALANCE		.00	-302,488.84
TOTAL LIABILITIES + FUND BALANCE			.00	-302,488.84

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	1,046,185.41
	TOTAL ASSETS		.00	1,046,185.41
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.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		.00	-1,046,185.41
TOTAL LIABILITIES + FUND BALANCE			.00	-1,046,185.41

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,511.25	678,005.00
		TOTAL ASSETS	-1,511.25	678,005.00
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-1,511.25	-4,572.50
		TOTAL LIABILITIES	-1,511.25	-4,572.50
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	1,511.25	1,511.25
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-682,577.50
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,511.25	4,572.50
36	8770	UNASSIGNED FUND BALANCE	.00	3,061.25
		TOTAL FUND BALANCE	3,022.50	-673,432.50
		TOTAL LIABILITIES + FUND BALANCE	1,511.25	-678,005.00

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-74,761.72	-492,911.74
		TOTAL ASSETS	-74,761.72	-492,911.74
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	74,761.72	492,911.74
		TOTAL FUND BALANCE	74,761.72	492,911.74
		TOTAL LIABILITIES + FUND BALANCE	74,761.72	492,911.74

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-74,271.91	585,081.17
51	6104	PETTY CASH	.00	-3,202.00
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			-74,271.91	957,921.66
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-494,496.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-787,304.00
51	7603	PURCHASE OBLIGATIONS	-26,259.03	-28,083.22
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			-26,259.03	-1,494,781.22
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-41,253.87	-779,029.34
51	7602	EXPENDITURES CONTROL	115,525.78	187,150.83
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	26,259.03	28,083.22
51	8770	UNASSIGNED FUND BALANCE	.00	-49,810.15
TOTAL FUND BALANCE			100,530.94	536,859.56
TOTAL LIABILITIES + FUND BALANCE			<u>74,271.91</u>	<u>-957,921.66</u>



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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-10,024.00	-10,024.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-10,024.00	68,626.00
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-122,986.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-195,809.00
52	7603	PURCHASE OBLIGATIONS	-290.32	-290.32
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-37,899.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-8,086.00
TOTAL LIABILITIES			-290.32	-365,070.32
<b>FUND BALANCE</b>				
52	7602	EXPENDITURES CONTROL	10,024.00	10,024.00
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	8753	ASSIGNED-PURCH OBL - CURRENT	290.32	290.32
52	8770	UNASSIGNED FUND BALANCE	.00	-3,324.74
TOTAL FUND BALANCE			10,314.32	296,444.32
TOTAL LIABILITIES + FUND BALANCE			10,024.00	-68,626.00

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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	16,995.00	502,635.15
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	-16,995.00	-35,780,062.89
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 \*\*