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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2022 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	8,120,796.88	13,878,603.21
10	6111	INVESTMENTS	102.82	5,001,538.13
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			<u>8,120,899.70</u>	<u>19,162,900.01</u>
<b>LIABILITIES</b>				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	-18.14	.00
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	-6.81	.00
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	1,445.04	-579.41
10	7461K	HEALTH EMPLOYEE PAY	-270.76	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-4,471.19
10	7469	LOCAL TAX WITHHELD PAYABLE	-7,291.99	-11,118.90
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-301,074.12	-1,611,216.54
TOTAL LIABILITIES			<u>-307,216.78</u>	<u>-1,627,545.47</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-11,125,093.05	-31,769,936.76
10	7602	EXPENDITURES CONTROL	3,010,336.01	12,623,365.68
10	8753	ASSIGNED-PURCH OBL - CURRENT	301,074.12	1,611,216.54
TOTAL FUND BALANCE			<u>-7,813,682.92</u>	<u>-17,535,354.54</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-8,120,899.70</u></u>	<u><u>-19,162,900.01</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	577,664.01	-300,754.33
		TOTAL ASSETS	<u>577,664.01</u>	<u>-300,754.33</u>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-618,513.47	-2,985,911.65
		TOTAL LIABILITIES	<u>-618,513.47</u>	<u>-3,268,670.32</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,922,669.39	-6,202,694.16
20	7602	EXPENDITURES CONTROL	1,345,005.38	6,786,207.16
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	618,513.47	2,712,579.40
		TOTAL FUND BALANCE	<u>40,849.46</u>	<u>3,569,424.65</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-577,664.01</u></u>	<u><u>300,754.33</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	.00	-299,636.76
25	7602	EXPENDITURES CONTROL	.00	-2,852.08
	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	54,450.21	1,423,882.39
	TOTAL ASSETS		<u>54,450.21</u>	<u>1,423,882.39</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-535,319.21	-1,191,627.98
32	7602	EXPENDITURES CONTROL	480,869.00	480,869.00
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>-54,450.21</u>	<u>-1,423,882.39</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-54,450.21</u>	<u>=====</u> <u>-1,423,882.39</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-21,269.33	277,639.67
		TOTAL ASSETS	-21,269.33	277,639.67
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-21,269.33	-404,279.08
		TOTAL LIABILITIES	-21,269.33	-404,279.08
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	21,269.33	401,876.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	21,269.33	404,279.08
		TOTAL FUND BALANCE	42,538.66	126,639.41
		TOTAL LIABILITIES + FUND BALANCE	21,269.33	-277,639.67

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-597,319.27
		TOTAL ASSETS	.00	-597,319.27
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	597,319.27
		TOTAL FUND BALANCE	.00	597,319.27
		TOTAL LIABILITIES + FUND BALANCE	.00	597,319.27

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	798.08	744,190.88
51	6104	PETTY CASH	.00	-3,202.00
51	6153	ACCOUNTS RECEIVABLE	49,879.02	.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			50,677.10	1,162,280.37
<b>LIABILITIES</b>				
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	-248,283.93	-502,269.47
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-15,821.00
TOTAL LIABILITIES			-248,283.93	-2,086,013.47
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-381,265.46	-1,864,915.47
51	7602	EXPENDITURES CONTROL	387,799.38	1,071,449.10
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8739	RESTRICTED NET POSITION	-57,211.02	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	248,283.93	502,269.47
TOTAL FUND BALANCE			197,606.83	923,733.10
TOTAL LIABILITIES + FUND BALANCE			===== -50,677.10 =====	===== -1,162,280.37 =====



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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-13,129.62	76,632.64
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-13,129.62	174,825.64
<b>LIABILITIES</b>				
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	-1,325.05	-8,034.31
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-45,625.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,212.00
TOTAL LIABILITIES			-1,325.05	-429,690.31
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-13,941.91	-163,571.68
52	7602	EXPENDITURES CONTROL	27,071.53	86,939.04
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	1,325.05	8,034.31
TOTAL FUND BALANCE			14,454.67	254,864.67
TOTAL LIABILITIES + FUND BALANCE			13,129.62	-174,825.64

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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	-671,391.05
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	47,200.00	549,835.15
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	-47,200.00	-35,828,750.98
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 \*\*