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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-871,679.69	13,006,923.52
10	6111	INVESTMENTS	122.26	5,001,660.39
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-871,557.43	18,291,342.58
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	-42,820.86	-42,820.86
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.02	.02
10	7461C	COBRA-ACCR SALARIES & BENEFT P	-99.05	-678.46
10	7461O	ACCR SALARIES & BENEFT PAYABLE	-575.29	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	11,118.90	.00
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-576,178.70	-2,187,395.24
TOTAL LIABILITIES			-608,554.98	-2,236,100.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,292,463.17	-34,062,399.93
10	7602	EXPENDITURES CONTROL	3,196,396.88	15,819,762.56
10	8753	ASSIGNED-PURCH OBL - CURRENT	576,178.70	2,187,395.24
TOTAL FUND BALANCE			1,480,112.41	-16,055,242.13
TOTAL LIABILITIES + FUND BALANCE			871,557.43	-18,291,342.58

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-285,961.18	-586,715.51
		TOTAL ASSETS	-285,961.18	-586,715.51
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-446,235.98	-3,432,147.63
		TOTAL LIABILITIES	-446,235.98	-3,714,906.30
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,337,825.57	-7,540,519.73
20	7602	EXPENDITURES CONTROL	1,623,786.75	8,409,993.91
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	446,235.98	3,158,815.38
		TOTAL FUND BALANCE	732,197.16	4,301,621.81
TOTAL LIABILITIES + FUND BALANCE			<u>285,961.18</u>	<u>586,715.51</u>

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	302,488.84
		TOTAL ASSETS	.00	302,488.84
FUND BALANCE				
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
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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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	41,075.45	1,464,957.84
	TOTAL ASSETS		<u>41,075.45</u>	<u>1,464,957.84</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-41,075.45	-1,232,703.43
32	7602	EXPENDITURES CONTROL	.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>-41,075.45</u>	<u>-1,464,957.84</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -41,075.45 =====</u>	<u>===== -1,464,957.84 =====</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-41,177.75	236,461.92
		TOTAL ASSETS	-41,177.75	236,461.92
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-41,177.75	-445,456.83
		TOTAL LIABILITIES	-41,177.75	-445,456.83
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	41,177.75	443,054.33
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	41,177.75	445,456.83
		TOTAL FUND BALANCE	82,355.50	208,994.91
		TOTAL LIABILITIES + FUND BALANCE	41,177.75	-236,461.92

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
ASSETS				
51	6101	CASH IN BANK	58,478.40	802,669.28
51	6104	PETTY CASH	.00	-3,202.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,477.49
51	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	185,279.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	183,535.00
TOTAL ASSETS			58,478.40	1,220,758.77
LIABILITIES				
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-533,109.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-863,448.00
51	7603	PURCHASE OBLIGATIONS	-128,152.96	-630,422.43
51	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-15,821.00
TOTAL LIABILITIES			-128,152.96	-2,214,166.43
FUND BALANCE				
51	6302	REVENUES CONTROL	-317,089.76	-2,182,005.23
51	7602	EXPENDITURES CONTROL	258,611.36	1,330,060.46
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	128,152.96	630,422.43
TOTAL FUND BALANCE			69,674.56	993,407.66
TOTAL LIABILITIES + FUND BALANCE			-58,478.40	-1,220,758.77

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-166.46	76,466.18
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-166.46	174,659.18
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	-256.31	-8,290.62
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			-256.31	-429,946.62
FUND BALANCE				
52	6302	REVENUES CONTROL	-16,545.31	-180,116.99
52	7602	EXPENDITURES CONTROL	16,711.77	103,650.81
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	256.31	8,290.62
TOTAL FUND BALANCE			422.77	255,287.44
TOTAL LIABILITIES + FUND BALANCE			166.46	-174,659.18

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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	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	.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	.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
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	-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 **