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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2022 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-737,031.79	12,269,891.73
10	6111	INVESTMENTS	132.01	5,001,792.40
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-736,899.78	17,554,442.80
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-30.98	-30.98
10	7461	ACCR SALARIES & BENEFT PAYABLE	42,820.86	.00
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.00	.02
10	7461C	COBRA-ACCR SALARIES & BENEFT P	-466.84	-1,145.30
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,542.40	-21,542.40
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-401,496.39	-2,588,891.63
TOTAL LIABILITIES			-380,715.75	-2,616,816.20
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,109,099.97	-36,171,499.90
10	7602	EXPENDITURES CONTROL	2,825,219.11	18,644,981.67
10	8753	ASSIGNED-PURCH OBL - CURRENT	401,496.39	2,588,891.63
TOTAL FUND BALANCE			1,117,615.53	-14,937,626.60
TOTAL LIABILITIES + FUND BALANCE			=====736,899.78=====	===== -17,554,442.80 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	309,391.35	-277,324.16
		TOTAL ASSETS	<u>309,391.35</u>	<u>-277,324.16</u>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-176,783.90	-3,608,931.53
		TOTAL LIABILITIES	<u>-176,783.90</u>	<u>-3,891,690.20</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,214,204.23	-8,754,723.96
20	7602	EXPENDITURES CONTROL	904,812.88	9,314,806.79
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	176,783.90	3,335,599.28
		TOTAL FUND BALANCE	<u>-132,607.45</u>	<u>4,169,014.36</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-309,391.35</u></u>	<u><u>277,324.16</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	36,346.17	1,501,304.01
	TOTAL ASSETS		<u>36,346.17</u>	<u>1,501,304.01</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-36,346.17	-1,269,049.60
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>-36,346.17</u>	<u>-1,501,304.01</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-36,346.17</u>	<u>=====</u> <u>-1,501,304.01</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-917.78	235,544.14
		TOTAL ASSETS	-917.78	235,544.14
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-16,867.78	-462,324.61
		TOTAL LIABILITIES	-16,867.78	-462,324.61
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	917.78	443,972.11
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	16,867.78	462,324.61
		TOTAL FUND BALANCE	17,785.56	226,780.47
		TOTAL LIABILITIES + FUND BALANCE	917.78	-235,544.14

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-201,568.42	-798,887.69
		TOTAL ASSETS	-201,568.42	-798,887.69
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	201,568.42	798,887.69
		TOTAL FUND BALANCE	201,568.42	798,887.69
TOTAL LIABILITIES + FUND BALANCE			201,568.42	798,887.69

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-20,389.88	782,279.40
51	6104	PETTY CASH	.00	-3,202.00
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			-20,389.88	1,200,368.89
<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	-105,557.96	-735,980.39
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-15,821.00
TOTAL LIABILITIES			-105,557.96	-2,319,724.39
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-241,687.77	-2,423,693.00
51	7602	EXPENDITURES CONTROL	262,077.65	1,592,138.11
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	105,557.96	735,980.39
TOTAL FUND BALANCE			125,947.84	1,119,355.50
TOTAL LIABILITIES + FUND BALANCE			20,389.88	-1,200,368.89



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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	2,094.43	78,560.61
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			2,094.43	176,753.61
<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	-1,718.35	-10,008.97
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			-1,718.35	-431,664.97
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-22,624.13	-202,741.12
52	7602	EXPENDITURES CONTROL	20,529.70	124,180.51
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	1,718.35	10,008.97
TOTAL FUND BALANCE			-376.08	254,911.36
TOTAL LIABILITIES + FUND BALANCE			-2,094.43	-176,753.61

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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	5,199.99	555,035.14
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	-5,199.99	-35,833,950.97
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 \*\*