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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2022 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-12,656,157.75	-386,266.02
10	6111	INVESTMENTS	12,000,101.42	17,001,893.82
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-656,056.33	16,898,386.47
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-30.98
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	18.14	18.14
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	6.79	6.81
10	7461C	COBRA-ACCR SALARIES & BENEFT P	163.80	-981.50
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,370.65	-43,913.05
10	7474	KTRS WITHHELD PAYABLE	5,046.48	5,046.48
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-254,065.62	-2,842,957.25
TOTAL LIABILITIES			-271,201.06	-2,888,017.26
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,079,374.19	-38,250,874.09
10	7602	EXPENDITURES CONTROL	2,752,565.96	21,397,547.63
10	8753	ASSIGNED-PURCH OBL - CURRENT	254,065.62	2,842,957.25
TOTAL FUND BALANCE			927,257.39	-14,010,369.21
TOTAL LIABILITIES + FUND BALANCE			=====656,056.33=====	===== -16,898,386.47 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	504,655.68	227,331.52
		TOTAL ASSETS	<u>504,655.68</u>	<u>227,331.52</u>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-224,094.45	-3,833,025.98
		TOTAL LIABILITIES	<u>-224,094.45</u>	<u>-4,115,784.65</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,379,254.15	-10,133,978.11
20	7602	EXPENDITURES CONTROL	874,598.47	10,189,405.26
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	224,094.45	3,559,693.73
		TOTAL FUND BALANCE	<u>-280,561.23</u>	<u>3,888,453.13</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-504,655.68</u></u>	<u><u>-227,331.52</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	34,663.61	1,535,967.62
	TOTAL ASSETS		<u>34,663.61</u>	<u>1,535,967.62</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-34,663.61	-1,303,713.21
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>-34,663.61</u>	<u>-1,535,967.62</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-34,663.61</u></u>	<u><u>-1,535,967.62</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	235,544.14
		TOTAL ASSETS	.00	235,544.14
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	.00	-462,324.61
		TOTAL LIABILITIES	.00	-462,324.61
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	.00	443,972.11
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	462,324.61
		TOTAL FUND BALANCE	.00	226,780.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-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	-17,778.20	-816,665.89
		TOTAL ASSETS	-17,778.20	-816,665.89
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	17,778.20	816,665.89
		TOTAL FUND BALANCE	17,778.20	816,665.89
		TOTAL LIABILITIES + FUND BALANCE	17,778.20	816,665.89

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	54,815.97	837,095.37
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			54,815.97	1,255,184.86
<b>LIABILITIES</b>				
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	-1,377.66	-737,358.05
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			-1,377.66	-2,321,102.05
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-190,003.73	-2,613,696.73
51	7602	EXPENDITURES CONTROL	135,187.76	1,727,325.87
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,377.66	737,358.05
TOTAL FUND BALANCE			-53,438.31	1,065,917.19
TOTAL LIABILITIES + FUND BALANCE			-54,815.97	-1,255,184.86



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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-10,304.29	68,256.32
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-10,304.29	166,449.32
<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	-241.48	-10,250.45
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			-241.48	-431,906.45
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-8,622.84	-211,363.96
52	7602	EXPENDITURES CONTROL	18,927.13	143,107.64
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	241.48	10,250.45
TOTAL FUND BALANCE			10,545.77	265,457.13
TOTAL LIABILITIES + FUND BALANCE			10,304.29	-166,449.32

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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	.00	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	.00	-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 \*\*