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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,637,276.29	1,251,010.27
10	6111	INVESTMENTS	-2,999,666.67	14,002,227.15
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-1,362,390.38	15,535,996.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	30.98	.00
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 & BENEFT P	-380.53	-1,362.03
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	1.93	1.93
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	43,913.05	.00
10	7474	KTRS WITHHELD PAYABLE	-5,046.48	.00
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-377,037.77	-3,219,995.02
TOTAL LIABILITIES			-338,543.77	-3,226,561.03
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,576,628.83	-39,827,502.92
10	7602	EXPENDITURES CONTROL	2,900,525.21	24,298,072.84
10	8753	ASSIGNED-PURCH OBL - CURRENT	377,037.77	3,219,995.02
TOTAL FUND BALANCE			1,700,934.15	-12,309,435.06
TOTAL LIABILITIES + FUND BALANCE			<u>1,362,390.38</u>	<u>-15,535,996.09</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-118,232.11	109,099.41
		TOTAL ASSETS	-118,232.11	109,099.41
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-271,850.55	-4,104,876.53
		TOTAL LIABILITIES	-271,850.55	-4,387,635.20
FUND BALANCE				
20	6302	REVENUES CONTROL	-855,871.86	-10,989,849.97
20	7602	EXPENDITURES CONTROL	974,103.97	11,163,509.23
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	271,850.55	3,831,544.28
		TOTAL FUND BALANCE	390,082.66	4,278,535.79
TOTAL LIABILITIES + FUND BALANCE			<u>118,232.11</u>	<u>-109,099.41</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	-453,910.26	1,082,057.36
	TOTAL ASSETS		-453,910.26	1,082,057.36
FUND BALANCE				
32	6302	REVENUES CONTROL	-6,076.74	-1,309,789.95
32	7602	EXPENDITURES CONTROL	459,987.00	940,856.00
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		453,910.26	-1,082,057.36
TOTAL LIABILITIES + FUND BALANCE			=====453,910.26=====	===== -1,082,057.36 =====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	464,422.40	699,966.54
		TOTAL ASSETS	464,422.40	699,966.54
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-680.00	-463,004.61
		TOTAL LIABILITIES	-680.00	-463,004.61
FUND BALANCE				
36	6302	REVENUES CONTROL	-465,102.40	-465,102.40
36	7602	EXPENDITURES CONTROL	680.00	444,652.11
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	680.00	463,004.61
		TOTAL FUND BALANCE	-463,742.40	-236,961.93
		TOTAL LIABILITIES + FUND BALANCE	-464,422.40	-699,966.54

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-158,290.74	-974,956.63
		TOTAL ASSETS	-158,290.74	-974,956.63
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	158,290.74	974,956.63
		TOTAL FUND BALANCE	158,290.74	974,956.63
		TOTAL LIABILITIES + FUND BALANCE	158,290.74	974,956.63

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-193,982.32	643,113.05
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			-193,982.32	1,061,202.54
LIABILITIES				
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	-107,195.77	-844,553.82
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			-107,195.77	-2,428,297.82
FUND BALANCE				
51	6302	REVENUES CONTROL	-26,822.96	-2,640,519.69
51	7602	EXPENDITURES CONTROL	220,805.28	1,948,131.15
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	107,195.77	844,553.82
TOTAL FUND BALANCE			301,178.09	1,367,095.28
TOTAL LIABILITIES + FUND BALANCE			193,982.32	-1,061,202.54

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-4,856.27	63,400.05
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-4,856.27	161,593.05
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	-1,847.04	-12,097.49
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			-1,847.04	-433,753.49
FUND BALANCE				
52	6302	REVENUES CONTROL	-15,498.79	-226,862.75
52	7602	EXPENDITURES CONTROL	20,355.06	163,462.70
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	1,847.04	12,097.49
TOTAL FUND BALANCE			6,703.31	272,160.44
TOTAL LIABILITIES + FUND BALANCE			4,856.27	-161,593.05

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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	-148,564.00	2,391,967.98
80	6242	ACCUMULATED DEPREC VEHICLES	148,564.00	-1,503,422.60
80	6251	GENERAL EQUIPMENT	5,879.99	560,915.13
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	-5,879.99	-35,839,830.96
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 **