

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2022 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,035,817.36	-327,131.89
10	6111	INVESTMENTS	2,135.58	14,005,816.52
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-1,033,681.78	13,961,443.30
LIABILITIES				
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	609.88	-582.88
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	-1.93	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	-18,786.06	-38,792.68
10	7472	FICA WITHHELD PAYABLE	-375,141.53	-375,141.53
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-9.20	-3,434,239.00
	TOTAL LIABILITIES		-393,328.84	-3,853,962.00
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,611,290.56	-43,625,530.70
10	7602	EXPENDITURES CONTROL	3,038,291.98	30,083,810.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	9.20	3,434,239.00
	TOTAL FUND BALANCE		1,427,010.62	-10,107,481.30
	TOTAL LIABILITIES + FUND BALANCE		1,033,681.78	-13,961,443.30

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2022 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	617,968.65	720,196.06
		TOTAL ASSETS	617,968.65	720,196.06
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	137,939.58	-4,118,864.59
		TOTAL LIABILITIES	137,939.58	-4,401,623.26
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,591,885.44	-13,464,383.66
20	7602	EXPENDITURES CONTROL	973,916.79	13,026,946.27
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	-137,939.58	3,845,532.34
		TOTAL FUND BALANCE	-755,908.23	3,681,427.20
		TOTAL LIABILITIES + FUND BALANCE	-617,968.65	-720,196.06

BALANCE SHEET FOR 2022 11

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

BALANCE SHEET FOR 2022 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-171,668.00	.00
		TOTAL ASSETS	-171,668.00	.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-171,668.00	-343,336.00
	31	7602 EXPENDITURES CONTROL	343,336.00	343,336.00
		TOTAL FUND BALANCE	171,668.00	.00
		TOTAL LIABILITIES + FUND BALANCE	171,668.00	.00

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2022 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-692,626.58	389,430.78
		TOTAL ASSETS	-692,626.58	389,430.78
FUND BALANCE				
	32	6302 REVENUES CONTROL	61,005.95	-1,248,784.00
	32	7602 EXPENDITURES CONTROL	631,620.63	1,572,476.63
	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	692,626.58	-389,430.78
		TOTAL LIABILITIES + FUND BALANCE	692,626.58	-389,430.78

BALANCE SHEET FOR 2022 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-510.00	699,244.04
		TOTAL ASSETS	-510.00	699,244.04
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-510.00	-463,727.11
		TOTAL LIABILITIES	-510.00	-463,727.11
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-465,102.40
36	7602	EXPENDITURES CONTROL	510.00	445,374.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	510.00	463,727.11
		TOTAL FUND BALANCE	1,020.00	-235,516.93
		TOTAL LIABILITIES + FUND BALANCE	510.00	-699,244.04

BALANCE SHEET FOR 2022 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	974,956.63	.00
		TOTAL ASSETS	974,956.63	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,256,356.60	-1,256,356.60
40	7602	EXPENDITURES CONTROL	281,399.97	1,256,356.60
		TOTAL FUND BALANCE	-974,956.63	.00
		TOTAL LIABILITIES + FUND BALANCE	-974,956.63	.00

COVINGTON INDEPENDENT PUBLIC SCHOOLS

BALANCE SHEET FOR 2022 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	119,264.39	1,052,938.06
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		119,264.39	1,471,027.55
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	21,029.29	-2,939,336.78
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		21,029.29	-4,523,080.78
FUND BALANCE				
51	6302	REVENUES CONTROL	-449,741.91	-3,832,444.85
51	7602	EXPENDITURES CONTROL	330,477.52	2,730,231.30
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-21,029.29	2,939,336.78
	TOTAL FUND BALANCE		-140,293.68	3,052,053.23
	TOTAL LIABILITIES + FUND BALANCE		-119,264.39	-1,471,027.55

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2022 11

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-11,332.43	58,480.76
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-11,332.43	156,673.76
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	-1,532.58	-16,370.32
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-45,625.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-4,212.00
TOTAL LIABILITIES			-1,532.58	-438,026.32
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,405.28	-263,915.44
52	7602	EXPENDITURES CONTROL	20,737.71	205,434.68
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	1,532.58	16,370.32
TOTAL FUND BALANCE			12,865.01	281,352.56
TOTAL LIABILITIES + FUND BALANCE			11,332.43	-156,673.76

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2022 11

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	431,899.89	1,103,290.94
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-671,391.05
80	6221	BUILDINGS AND BLD IMPROVEMENTS	4,897,245.79	58,435,137.91
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-26,062,433.15
80	6231	TECHNOLOGY EQUIPMENT	-4,285.15	3,300,316.10
80	6232	ACCUMULATED DEPREC TECH EQUIP	3,885.15	-2,272,280.74
80	6241	VEHICLES	.00	2,391,967.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,503,422.60
80	6251	GENERAL EQUIPMENT	.00	560,915.13
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-399,684.98
80	6261	CONSTRUCTION WORK IN PROGRESS	-4,891,951.38	.00
80	6302	REVENUES CONTROL	400.00	1,022.23
80	8710	INVESTMENT IN GOVERN. ASSETS	-437,194.30	-36,277,025.26
	TOTAL ASSETS		.00	-327.51
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	327.51
	TOTAL LIABILITIES		.00	327.51
	TOTAL LIABILITIES + FUND BALANCE		.00	327.51

BALANCE SHEET FOR 2022 11

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 **