

COVINGTON INDEPENDENT PUBLIC SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	956,516.83	629,384.94
10	6111	INVESTMENTS	-4,495,466.80	9,510,349.72
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
	TOTAL ASSETS		-3,538,949.97	10,422,493.33
LIABILITIES				
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-782.84	-1,365.72
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	-110.74	-110.74
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-5,046.48
10	7469	LOCAL TAX WITHHELD PAYABLE	38,792.68	.00
10	7472	FICA WITHHELD PAYABLE	.00	-375,141.53
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-844,419.68	-4,278,658.68
	TOTAL LIABILITIES		-806,520.58	-4,660,482.58
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,599,830.98	-45,225,361.68
10	7602	EXPENDITURES CONTROL	5,100,881.85	35,184,692.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	844,419.68	4,278,658.68
	TOTAL FUND BALANCE		4,345,470.55	-5,762,010.75
	TOTAL LIABILITIES + FUND BALANCE		3,538,949.97	-10,422,493.33

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,708,316.24	-988,120.18
		TOTAL ASSETS	-1,708,316.24	-988,120.18
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,758.67
20	7603	PURCHASE OBLIGATIONS	-485,866.12	-4,604,730.71
		TOTAL LIABILITIES	-485,866.12	-4,887,489.38
FUND BALANCE				
20	6302	REVENUES CONTROL	-584,752.51	-14,049,136.17
20	7602	EXPENDITURES CONTROL	2,293,068.75	15,320,015.02
20	8731	RESTRICTED GRANTS	.00	273,332.25
20	8753	ASSIGNED-PURCH OBL - CURRENT	485,866.12	4,331,398.46
		TOTAL FUND BALANCE	2,194,182.36	5,875,609.56
		TOTAL LIABILITIES + FUND BALANCE	1,708,316.24	988,120.18

BALANCE SHEET FOR 2022 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-343,336.00
	31	7602 EXPENDITURES CONTROL	.00	343,336.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	323,693.00	713,123.78
	TOTAL ASSETS		323,693.00	713,123.78
FUND BALANCE				
32	6302	REVENUES CONTROL	-323,693.00	-1,572,477.00
32	7602	EXPENDITURES CONTROL	.00	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		-323,693.00	-713,123.78
	TOTAL LIABILITIES + FUND BALANCE		-323,693.00	-713,123.78

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	11,241.56	710,485.60
		TOTAL ASSETS	11,241.56	710,485.60
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	983,159.00	535,541.89
		TOTAL LIABILITIES	983,159.00	535,541.89
FUND BALANCE				
36	6302	REVENUES CONTROL	-27,351.56	-492,453.96
36	7602	EXPENDITURES CONTROL	16,110.00	461,484.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	-983,159.00	-535,541.89
		TOTAL FUND BALANCE	-994,400.56	-1,246,027.49
		TOTAL LIABILITIES + FUND BALANCE	-11,241.56	-710,485.60

BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,256,356.60
40	7602	EXPENDITURES CONTROL	.00	1,256,356.60
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-288,580.21	764,357.85
51	6104	PETTY CASH	-566.00	-3,768.00
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		-289,146.21	1,181,881.34
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	-18,833.17	-2,958,169.95
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		-18,833.17	-4,541,913.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-31,043.43	-3,863,488.28
51	7602	EXPENDITURES CONTROL	320,189.64	3,050,420.94
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	18,833.17	2,958,169.95
	TOTAL FUND BALANCE		307,979.38	3,360,032.61
	TOTAL LIABILITIES + FUND BALANCE		289,146.21	-1,181,881.34

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BALANCE SHEET FOR 2022 12

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-58,480.76	.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
	TOTAL ASSETS		-58,480.76	98,193.00
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	-2,770.06	-19,140.38
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		-2,770.06	-440,796.38
FUND BALANCE				
52	6302	REVENUES CONTROL	8,131.00	-255,784.44
52	7602	EXPENDITURES CONTROL	50,349.76	255,784.44
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	2,770.06	19,140.38
	TOTAL FUND BALANCE		61,250.82	342,603.38
	TOTAL LIABILITIES + FUND BALANCE		58,480.76	-98,193.00

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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	1,103,290.94
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-671,391.05
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	58,435,137.91
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-26,062,433.15
80	6231	TECHNOLOGY EQUIPMENT	-15,875.28	3,284,440.82
80	6232	ACCUMULATED DEPREC TECH EQUIP	12,526.95	-2,259,753.79
80	6241	VEHICLES	.00	2,391,967.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,503,422.60
80	6251	GENERAL EQUIPMENT	17,139.00	578,054.13
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-399,684.98
80	6302	REVENUES CONTROL	14,726.71	15,748.94
80	8710	INVESTMENT IN GOVERN. ASSETS	-28,733.43	-36,305,758.69
TOTAL ASSETS			-216.05	-543.56
LIABILITIES				
80	7602	EXPENDITURES CONTROL	216.05	543.56
TOTAL LIABILITIES			216.05	543.56
TOTAL LIABILITIES + FUND BALANCE			216.05	543.56

BALANCE SHEET FOR 2022 12

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 **