

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 3
P
glbalsht **1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,191,788.29	1,485,013.78
10	6111	INVESTMENTS	255.67	5,001,319.98
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-1,191,532.62	6,769,092.43
LIABILITIES				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	-11.59	6.55
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.47	6.81
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-1,016.03	-2,306.67
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	864.57	.00
10	7461FS	FSA-ACCR SALARIES & BENPAY	62.50	177.08
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	240.45	-35.62
10	7461K	HEALTH EMPLOYEE PAY	66.12	471.28
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	-589.56	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	9,689.51	.00
10	7475	CERS WITHHELD PAYABLE	-159.43	-159.43
10	7603	PURCHASE OBLIGATIONS	-493,647.33	-1,004,765.03
TOTAL LIABILITIES			-484,500.32	-1,006,605.03
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,688,343.16	-13,590,698.18
10	7602	EXPENDITURES CONTROL	2,870,728.77	6,823,445.75
10	8753	ASSIGNED-PURCH OBL - CURRENT	493,647.33	1,004,765.03
TOTAL FUND BALANCE			1,676,032.94	-5,762,487.40
TOTAL LIABILITIES + FUND BALANCE			<u><u>1,191,532.62</u></u>	<u><u>-6,769,092.43</u></u>

10/01/2021 09:34
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 3

P
glbalsht 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-943,499.89	-1,109,645.18
	20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS				-943,499.89	-1,110,301.42
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,102.43
	20	7603	PURCHASE OBLIGATIONS	-1,005,812.55	-1,572,953.41
TOTAL LIABILITIES				-1,005,812.55	-1,855,055.84
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,035,931.47	-2,713,517.94
	20	7602	EXPENDITURES CONTROL	1,979,431.36	4,105,921.79
	20	8753	ASSIGNED-PURCH OBL - CURRENT	1,005,812.55	1,572,953.41
TOTAL FUND BALANCE				1,949,312.44	2,965,357.26
TOTAL LIABILITIES + FUND BALANCE				943,499.89	1,110,301.42

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P
 glbalsht 3

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

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P
 glbalsht 4

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

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 3

P
glbalsht **5**

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,441.28	1,047,626.69
			TOTAL ASSETS	1,441.28	1,047,626.69
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,441.28	-334,503.28
	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	-1,441.28	-1,047,626.69
			TOTAL LIABILITIES + FUND BALANCE	<u>-1,441.28</u>	<u>-1,047,626.69</u>

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P
 glbalsht 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-6,618.25	671,386.75
			TOTAL ASSETS	-6,618.25	671,386.75
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-5,959.50	-10,532.00
			TOTAL LIABILITIES	-5,959.50	-10,532.00
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	6,618.25	8,129.50
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
	36	8753	ASSIGNED-PURCH OBL - CURRENT	5,959.50	10,532.00
			TOTAL FUND BALANCE	12,577.75	-660,854.75
			TOTAL LIABILITIES + FUND BALANCE	=====6,618.25=====	=====671,386.75=====

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 3

P
glbalsht
7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-104,407.53	-597,319.27
			TOTAL ASSETS	-104,407.53	-597,319.27
FUND BALANCE	40	7602	EXPENDITURES CONTROL	104,407.53	597,319.27
			TOTAL FUND BALANCE	104,407.53	597,319.27
			TOTAL LIABILITIES + FUND BALANCE	<u>104,407.53</u>	<u>597,319.27</u>

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P
 glbalsht 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	17,727.32	602,808.49
51	6104	PETTY CASH	.00	-3,202.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	59,809.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	119,672.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	196,561.00
TOTAL ASSETS			17,727.32	975,648.98
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-494,496.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-787,304.00
51	7603	PURCHASE OBLIGATIONS	-27.09	-28,110.31
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-152,385.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-32,513.00
TOTAL LIABILITIES			-27.09	-1,494,808.31
FUND BALANCE				
51	6302	REVENUES CONTROL	-145,073.19	-973,912.68
51	7602	EXPENDITURES CONTROL	127,345.87	314,496.70
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	27.09	28,110.31
TOTAL FUND BALANCE			-17,700.23	519,159.33
TOTAL LIABILITIES + FUND BALANCE			-17,727.32	-975,648.98

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 3
P
glbalsht **9**

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	105,208.53	95,184.53
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			105,208.53	173,834.53
LIABILITIES				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-122,986.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-195,809.00
52	7603	PURCHASE OBLIGATIONS	-4,576.25	-4,866.57
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-37,899.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-8,086.00
TOTAL LIABILITIES			-4,576.25	-369,646.57
FUND BALANCE				
52	6302	REVENUES CONTROL	-130,384.87	-130,384.87
52	7602	EXPENDITURES CONTROL	25,176.34	35,200.34
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	131,122.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	155,008.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	4,576.25	4,866.57
TOTAL FUND BALANCE			-100,632.28	195,812.04
TOTAL LIABILITIES + FUND BALANCE			<u><u>-105,208.53</u></u>	<u><u>-173,834.53</u></u>

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P 10
 glbalsht

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	-672,879.14
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	502,635.15
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	-35,780,062.89
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

10/01/2021 09:34
 9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
 BALANCE SHEET FOR 2022 3

P 11
 glbalsht

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 bemerger **