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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 4
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glbalsht **1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	4,272,792.55	5,757,806.33
10	6111	INVESTMENTS	115.33	5,001,435.31
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			4,272,907.88	11,042,000.31
LIABILITIES				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	11.59	18.14
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.00	6.81
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	282.22	-2,024.45
10	7461FS	FSA-ACCR SALARIES & BENPAY	-177.08	.00
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	35.62	.00
10	7461K	HEALTH EMPLOYEE PAY	-200.52	270.76
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	-4,471.19	-4,471.19
10	7469	LOCAL TAX WITHHELD PAYABLE	-3,826.91	-3,826.91
10	7475	CERS WITHHELD PAYABLE	.00	-159.43
10	7603	PURCHASE OBLIGATIONS	-305,246.37	-1,310,142.42
TOTAL LIABILITIES			-313,592.64	-1,320,328.69
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,054,145.53	-20,644,843.71
10	7602	EXPENDITURES CONTROL	2,789,583.92	9,613,029.67
10	8753	ASSIGNED-PURCH OBL - CURRENT	305,246.37	1,310,142.42
TOTAL FUND BALANCE			-3,959,315.24	-9,721,671.62
TOTAL LIABILITIES + FUND BALANCE			<u><u>-4,272,907.88</u></u>	<u><u>-11,042,000.31</u></u>

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	231,226.84	-878,418.34
	20	6130	INTERFUND PAYABLE	.00	-656.24
		TOTAL ASSETS		231,226.84	-879,074.58
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-282,102.43
	20	7603	PURCHASE OBLIGATIONS	-521,112.52	-2,367,398.18
		TOTAL LIABILITIES		-521,112.52	-2,649,500.61
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,566,506.83	-4,280,024.77
	20	7602	EXPENDITURES CONTROL	1,335,279.99	5,441,201.78
	20	8731	RESTRICTED GRANTS	.00	273,332.25
	20	8753	ASSIGNED-PURCH OBL - CURRENT	521,112.52	2,094,065.93
		TOTAL FUND BALANCE		289,885.68	3,528,575.19
		TOTAL LIABILITIES + FUND BALANCE		-231,226.84	879,074.58

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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	321,805.49	1,369,432.18
			TOTAL ASSETS	321,805.49	1,369,432.18
FUND BALANCE					
	32	6302	REVENUES CONTROL	-321,805.49	-656,308.77
	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	-321,805.49	-1,369,432.18
			TOTAL LIABILITIES + FUND BALANCE	<u>-321,805.49</u>	<u>-1,369,432.18</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-372,477.75	298,909.00
			TOTAL ASSETS	-372,477.75	298,909.00
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-372,477.75	-383,009.75
			TOTAL LIABILITIES	-372,477.75	-383,009.75
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	372,477.75	380,607.25
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-679,516.25
	36	8753	ASSIGNED-PURCH OBL - CURRENT	372,477.75	383,009.75
			TOTAL FUND BALANCE	744,955.50	84,100.75
			TOTAL LIABILITIES + FUND BALANCE	=====372,477.75=====	===== -298,909.00=====

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-597,319.27
			TOTAL ASSETS	.00	-597,319.27
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	597,319.27
			TOTAL FUND BALANCE	.00	597,319.27
			TOTAL LIABILITIES + FUND BALANCE	.00	597,319.27
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	140,584.31	743,392.80
51	6104	PETTY CASH	.00	-3,202.00
51	6153	ACCOUNTS RECEIVABLE	.00	-49,879.02
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			140,584.31	1,111,603.27
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	-225,875.23	-253,985.54
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-171,366.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-15,821.00
TOTAL LIABILITIES			-225,875.23	-1,837,729.54
FUND BALANCE				
51	6302	REVENUES CONTROL	-509,737.33	-1,483,650.01
51	7602	EXPENDITURES CONTROL	369,153.02	683,649.72
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	519,196.00
51	8737P	RESTRICTED-OTHER	.00	695,734.00
51	8739	RESTRICTED NET POSITION	.00	57,211.02
51	8753	ASSIGNED-PURCH OBL - CURRENT	225,875.23	253,985.54
TOTAL FUND BALANCE			85,290.92	726,126.27
TOTAL LIABILITIES + FUND BALANCE			<u><u>-140,584.31</u></u>	<u><u>-1,111,603.27</u></u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,422.27	89,762.26
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	49,329.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,864.00
TOTAL ASSETS			-5,422.27	187,955.26
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	-1,842.69	-6,709.26
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			-1,842.69	-428,365.26
FUND BALANCE				
52	6302	REVENUES CONTROL	-19,244.90	-149,629.77
52	7602	EXPENDITURES CONTROL	24,667.17	59,867.51
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	1,842.69	6,709.26
TOTAL FUND BALANCE			7,264.96	240,410.00
TOTAL LIABILITIES + FUND BALANCE			<u>5,422.27</u>	<u>-187,955.26</u>

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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	.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	-35,781,550.98
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 **