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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-846,078.06	12,096,810.50
10	6111	INVESTMENTS	.00	1,000.12
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-846,078.06	12,380,569.29
LIABILITIES				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	.00	-209.26
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	.00	-10.90
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	.00	-64.37
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-83.06	-245.54
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	.00	-739.98
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	5.00	-827.20
10	7461FS	FSA-ACCR SALARIES & BENPAY	.00	958.43
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-35.62
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	441.17	441.17
10	7461K	HEALTH EMPLOYEE PAY	.00	-1,676.82
10	7461KE	KEA-ACCR SALARIES & BENPAY	32.83	.00
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	6.29	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-230.51
10	7461VS	VSP-ACCR SALARIES & BENPAY	.00	-281.62
10	7469	LOCAL TAX WITHHELD PAYABLE	-19,390.11	-19,390.11
10	7475KR	INVOICES-CERS WITHHELD PAYABLE	.00	572.75
10	7603	PURCHASE OBLIGATIONS	-417,510.02	-3,143,802.55
TOTAL LIABILITIES			-436,497.90	-3,165,542.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,965,011.56	-38,214,853.45
10	7602	EXPENDITURES CONTROL	2,830,077.50	25,856,023.74
10	8753	ASSIGNED-PURCH OBL - CURRENT	417,510.02	3,143,802.55
TOTAL FUND BALANCE			1,282,575.96	-9,215,027.16
TOTAL LIABILITIES + FUND BALANCE			846,078.06	-12,380,569.29

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-168,061.23	295,810.67
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			-168,061.23	295,154.43
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-74,038.61	-2,774,285.07
TOTAL LIABILITIES			-74,038.61	-3,056,387.50
FUND BALANCE				
20	6302	REVENUES CONTROL	-732,020.56	-8,903,115.01
20	7602	EXPENDITURES CONTROL	900,081.79	8,890,063.01
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	74,038.61	2,319,548.61
TOTAL FUND BALANCE			242,099.84	2,761,233.07
TOTAL LIABILITIES + FUND BALANCE			168,061.23	-295,154.43

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	339,721.18
		TOTAL ASSETS	.00	339,721.18
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-335,508.28
25	7602	EXPENDITURES CONTROL	.00	-4,212.90
		TOTAL FUND BALANCE	.00	-339,721.18
TOTAL LIABILITIES + FUND BALANCE			.00	-339,721.18

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-325,685.00	-162,842.00
	TOTAL ASSETS		<u>-325,685.00</u>	<u>-162,842.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-162,843.00
31	7602	EXPENDITURES CONTROL	325,685.00	325,685.00
	TOTAL FUND BALANCE		<u>325,685.00</u>	<u>162,842.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====325,685.00=====</u>	<u>=====162,842.00=====</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-552,640.11	408,252.41
	TOTAL ASSETS		-552,640.11	408,252.41
FUND BALANCE				
32	6302	REVENUES CONTROL	35,310.67	-1,186,764.00
32	7602	EXPENDITURES CONTROL	517,329.44	1,250,459.51
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	.25
32	8737	RESTRICTED - OTHER	.00	-360,191.33
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-111,756.84
	TOTAL FUND BALANCE		552,640.11	-408,252.41
TOTAL LIABILITIES + FUND BALANCE			=====552,640.11=====	===== -408,252.41 =====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-2,401.25	862,682.70
		TOTAL ASSETS	-2,401.25	862,682.70
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-2,401.25	-3,563,990.19
		TOTAL LIABILITIES	-2,401.25	-3,563,990.19
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,910,185.72
36	7602	EXPENDITURES CONTROL	2,401.25	3,422,720.29
36	8731	RESTRICTED GRANTS	.00	-56,541.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-318,676.27
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,401.25	3,563,990.19
		TOTAL FUND BALANCE	4,802.50	2,701,307.49
TOTAL LIABILITIES + FUND BALANCE			2,401.25	-862,682.70

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	843,014.44	65,893.75
	TOTAL ASSETS		<u>843,014.44</u>	<u>65,893.75</u>
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,116,218.46	-1,116,218.46
40	7602	EXPENDITURES CONTROL	273,204.02	1,050,324.71
	TOTAL FUND BALANCE		<u>-843,014.44</u>	<u>-65,893.75</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -843,014.44 =====</u>	<u>===== -65,893.75 =====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	53,527.58	434,218.31
51	6104	PETTY CASH	.00	-2,636.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	59,809.49
51	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	119,672.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	196,561.00
TOTAL ASSETS			53,527.58	807,624.80
LIABILITIES				
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-494,496.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-787,304.00
51	7603	PURCHASE OBLIGATIONS	-58,519.85	-543,669.57
51	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-152,385.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-32,513.00
TOTAL LIABILITIES			-58,519.85	-2,010,367.57
FUND BALANCE				
51	6302	REVENUES CONTROL	-254,737.44	-2,125,052.85
51	7602	EXPENDITURES CONTROL	201,209.86	1,633,661.05
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	58,519.85	543,669.57
TOTAL FUND BALANCE			4,992.27	1,202,742.77
TOTAL LIABILITIES + FUND BALANCE			-53,527.58	-807,624.80

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-4,815.77	97,160.31
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-4,815.77	175,810.31
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	-2,858.09	-17,688.98
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			-2,858.09	-382,468.98
FUND BALANCE				
52	6302	REVENUES CONTROL	-27,530.22	-358,122.40
52	7602	EXPENDITURES CONTROL	32,345.99	260,962.09
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	2,858.09	17,688.98
TOTAL FUND BALANCE			7,673.86	206,658.67
TOTAL LIABILITIES + FUND BALANCE			4,815.77	-175,810.31

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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	-671,661.57
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	53,537,892.12
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-25,073,082.91
80	6231	TECHNOLOGY EQUIPMENT	156,486.40	3,232,744.46
80	6232	ACCUMULATED DEPREC TECH EQUIP	13,873.72	-1,869,983.84
80	6241	VEHICLES	-143,172.00	2,415,952.98
80	6242	ACCUMULATED DEPREC VEHICLES	80,392.20	-1,508,639.92
80	6251	GENERAL EQUIPMENT	.00	485,640.15
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-382,220.09
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,265,025.89
80	6302	REVENUES CONTROL	2,890.38	5,564.04
80	8710	INVESTMENT IN GOVERN. ASSETS	-173,526.00	-33,565,703.68
TOTAL ASSETS			-63,055.30	-63,821.34
LIABILITIES				
80	7602	EXPENDITURES CONTROL	63,055.30	63,821.34
TOTAL LIABILITIES			63,055.30	63,821.34
TOTAL LIABILITIES + FUND BALANCE			=====63,055.30=====	=====63,821.34=====

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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	-272,847.00
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-113,992.69
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

** END OF REPORT - Generated by annette bemerer **