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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,922,479.03	15,900,321.40
10	6111	INVESTMENTS	-1,199,963.83	1,000.09
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			722,515.20	16,184,080.16
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-39,283.49	-39,283.49
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	35.45	-191.89
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	50.66	-160.90
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	-43.69	-107.58
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	83.32	-739.98
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	-10.63	-940.60
10	7461FS	FSA-ACCR SALARIES & BENPAY	-41.66	958.43
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	-45.55	-36.69
10	7461K	HEALTH EMPLOYEE PAY	-1,092.14	-1,301.89
10	7461KE	KEA-ACCR SALARIES & BENPAY	32.83	-32.83
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	4.36	-6.29
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-230.51
10	7461VS	VSP-ACCR SALARIES & BENPAY	.00	-276.36
10	7469	LOCAL TAX WITHHELD PAYABLE	2,891.35	.00
10	7603	PURCHASE OBLIGATIONS	-166,460.96	-1,708,074.32
TOTAL LIABILITIES			-203,880.15	-1,750,424.90
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,500,982.95	-30,840,282.42
10	7602	EXPENDITURES CONTROL	1,815,886.94	14,698,552.84
10	8753	ASSIGNED-PURCH OBL - CURRENT	166,460.96	1,708,074.32
TOTAL FUND BALANCE			-518,635.05	-14,433,655.26
TOTAL LIABILITIES + FUND BALANCE			-722,515.20	-16,184,080.16

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	624,980.02	5,654.60
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			624,980.02	4,998.36
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-386,621.22	-2,238,384.18
TOTAL LIABILITIES			-386,621.22	-2,520,486.61
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,476,425.55	-5,535,321.64
20	7602	EXPENDITURES CONTROL	1,851,445.53	5,812,425.71
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	386,621.22	1,783,647.72
TOTAL FUND BALANCE			-238,358.80	2,515,488.25
TOTAL LIABILITIES + FUND BALANCE			-624,980.02	-4,998.36

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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	.00	162,843.00
		TOTAL ASSETS	.00	162,843.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-162,843.00
		TOTAL FUND BALANCE	.00	-162,843.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-162,843.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	67,899.48	912,790.90
	TOTAL ASSETS		<u>67,899.48</u>	<u>912,790.90</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-67,899.48	-1,134,260.98
32	7602	EXPENDITURES CONTROL	.00	693,418.00
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		<u>-67,899.48</u>	<u>-912,790.90</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-67,899.48</u></u>	<u><u>-912,790.90</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-444,263.88	1,392,888.57
		TOTAL ASSETS	-444,263.88	1,392,888.57
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-444,263.88	-2,901,667.50
		TOTAL LIABILITIES	-444,263.88	-2,901,667.50
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,778,117.65
36	7602	EXPENDITURES CONTROL	444,263.88	2,760,446.35
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	444,263.88	2,901,667.50
		TOTAL FUND BALANCE	888,527.76	1,508,778.93
TOTAL LIABILITIES + FUND BALANCE			444,263.88	-1,392,888.57

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-374,552.09
		TOTAL ASSETS	.00	-374,552.09
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	374,552.09
		TOTAL FUND BALANCE	.00	374,552.09
		TOTAL LIABILITIES + FUND BALANCE	.00	374,552.09

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-114,612.15	589,875.86
51	6104	PETTY CASH	.00	-2,636.00
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			-114,612.15	963,282.35
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	-109,775.77	-337,491.59
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-152,385.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-32,513.00
TOTAL LIABILITIES			-109,775.77	-1,804,189.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-101,662.31	-1,561,623.83
51	7602	EXPENDITURES CONTROL	216,274.46	930,388.48
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8739	RESTRICTED NET POSITION	.00	-15,814.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	109,775.77	337,491.59
TOTAL FUND BALANCE			224,387.92	840,907.24
TOTAL LIABILITIES + FUND BALANCE			<u>114,612.15</u>	<u>-963,282.35</u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-16,476.99	138,451.47
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-16,476.99	217,101.47
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	-3,803.08	-10,311.41
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			-3,803.08	-375,091.41
FUND BALANCE				
52	6302	REVENUES CONTROL	-12,166.63	-282,684.69
52	7602	EXPENDITURES CONTROL	28,643.62	144,233.22
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	3,803.08	10,311.41
TOTAL FUND BALANCE			20,280.07	157,989.94
TOTAL LIABILITIES + FUND BALANCE			16,476.99	-217,101.47

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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	.00	2,810,676.06
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,907,099.46
80	6241	VEHICLES	.00	2,435,703.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,589,032.12
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	.00	1,585.55
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-32,978,168.68
TOTAL ASSETS			.00	-90.05
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	90.05
TOTAL LIABILITIES			.00	90.05
TOTAL LIABILITIES + FUND BALANCE			.00	90.05

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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 **