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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-861,184.19	14,484,005.88
10	6111	INVESTMENTS	.01	1,000.11
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-861,184.18	14,767,764.66
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-41,386.78	-41,386.78
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	-120.81	-211.76
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	.00	-10.90
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	5.47	-64.37
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	-177.16	-230.54
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	.00	-739.98
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	.00	-900.58
10	7461FS	FSA-ACCR SALARIES & BENPAY	.00	958.43
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	-5.52	-33.40
10	7461K	HEALTH EMPLOYEE PAY	-809.51	-1,676.82
10	7461KE	KEA-ACCR SALARIES & BENPAY	.00	-32.83
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	.00	-6.29
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-230.51
10	7461VS	VSP-ACCR SALARIES & BENPAY	.00	-281.62
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,674.16	-43,197.85
10	7475KR	INVOICES-CERS WITHHELD PAYABLE	.00	770.18
10	7603	PURCHASE OBLIGATIONS	-330,224.64	-2,279,192.13
TOTAL LIABILITIES			-394,393.11	-2,366,467.75
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,846,667.96	-34,834,552.80
10	7602	EXPENDITURES CONTROL	2,772,020.61	20,154,063.76
10	8753	ASSIGNED-PURCH OBL - CURRENT	330,224.64	2,279,192.13
TOTAL FUND BALANCE			1,255,577.29	-12,401,296.91
TOTAL LIABILITIES + FUND BALANCE			861,184.18	-14,767,764.66

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	39,234.60	290,668.25
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			39,234.60	290,012.01
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-142,060.72	-2,432,202.08
TOTAL LIABILITIES			-142,060.72	-2,714,304.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-834,477.63	-7,227,488.35
20	7602	EXPENDITURES CONTROL	795,243.03	7,219,578.77
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	142,060.72	1,977,465.62
TOTAL FUND BALANCE			102,826.12	2,424,292.50
TOTAL LIABILITIES + FUND BALANCE			-39,234.60	-290,012.01

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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	-9,109.89	953,305.52
	TOTAL ASSETS		-9,109.89	953,305.52
FUND BALANCE				
32	6302	REVENUES CONTROL	-30,602.18	-1,214,487.67
32	7602	EXPENDITURES CONTROL	39,712.07	733,130.07
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		9,109.89	-953,305.52
TOTAL LIABILITIES + FUND BALANCE			9,109.89	-953,305.52

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	15,260.61	1,127,045.50
		TOTAL ASSETS	<u>15,260.61</u>	<u>1,127,045.50</u>
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-116,846.21	-3,299,617.39
		TOTAL LIABILITIES	<u>-116,846.21</u>	<u>-3,299,617.39</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	-132,068.07	-3,910,185.72
36	7602	EXPENDITURES CONTROL	116,807.46	3,158,357.49
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	116,846.21	3,299,617.39
		TOTAL FUND BALANCE	<u>101,585.60</u>	<u>2,172,571.89</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-15,260.61</u></u>	<u><u>-1,127,045.50</u></u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-18,336.49	-622,911.70
		TOTAL ASSETS	-18,336.49	-622,911.70
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	18,336.49	622,911.70
		TOTAL FUND BALANCE	18,336.49	622,911.70
TOTAL LIABILITIES + FUND BALANCE			18,336.49	622,911.70

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-40,967.86	393,203.54
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			-40,967.86	766,610.03
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	-403.83	-358,332.43
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			-403.83	-1,825,030.43
FUND BALANCE				
51	6302	REVENUES CONTROL	-80,720.82	-1,658,824.05
51	7602	EXPENDITURES CONTROL	121,688.68	1,208,447.02
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	403.83	358,332.43
TOTAL FUND BALANCE			41,371.69	1,058,420.40
TOTAL LIABILITIES + FUND BALANCE			40,967.86	-766,610.03

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,138.51	117,744.37
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-5,138.51	196,394.37
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	-637.44	-13,129.39
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			-637.44	-377,909.39
FUND BALANCE				
52	6302	REVENUES CONTROL	-21,154.00	-315,324.59
52	7602	EXPENDITURES CONTROL	26,292.51	197,580.22
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	637.44	13,129.39
TOTAL FUND BALANCE			5,775.95	181,515.02
TOTAL LIABILITIES + FUND BALANCE			5,138.51	-196,394.37

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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	212,589.00	2,998,259.06
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,883,857.56
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	2,673.66
80	8710	INVESTMENT IN GOVERN. ASSETS	-212,589.00	-33,190,757.68
TOTAL ASSETS			.00	-766.04
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	766.04
TOTAL LIABILITIES			.00	766.04
TOTAL LIABILITIES + FUND BALANCE			.00	766.04

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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 **