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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 7

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|----------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -554,905.98 | 15,345,190.07 |
| 10 | 6111 | INVESTMENTS | .01 | 1,000.10 |
| 10 | 6131 | RECEV FR SPEC REV FD | .00 | 282,758.67 |
| TOTAL ASSETS | | | -554,905.97 | 15,628,948.84 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 39,283.49 | .00 |
| 10 | 7461AD | ANTH DEN-ACCR SALARIES & BENPAY | 100.94 | -90.95 |
| 10 | 7461AF | AMER FID-ACCR SALARIES & BENPAY | 150.00 | -10.90 |
| 10 | 7461AV | ANTHEM VIS-ACCR SALARIES & BEN | 37.74 | -69.84 |
| 10 | 7461C | COBRA-ACCR SALARIES & BENEFIT P | -53.38 | -53.38 |
| 10 | 7461DC | DEP CARE-ACCR SALARIES & BENPAY | .00 | -739.98 |
| 10 | 7461DD | DELTA DEN-ACCR SALARIES & BENPA | 40.02 | -900.58 |
| 10 | 7461FS | FSA-ACCR SALARIES & BENPAY | .00 | 958.43 |
| 10 | 7461GL | GROUP LIFE-ACCR SALARIES & BENP | 8.81 | -27.88 |
| 10 | 7461K | HEALTH EMPLOYEE PAY | 434.58 | -867.31 |
| 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 | -5.26 | -281.62 |
| 10 | 7469 | LOCAL TAX WITHHELD PAYABLE | -21,523.69 | -21,523.69 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | .11 | .00 |
| 10 | 7475KR | INVOICES-CERS WITHHELD PAYABLE | .00 | 770.18 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -240,893.17 | -1,948,967.49 |
| TOTAL LIABILITIES | | | -222,419.81 | -1,972,074.64 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -2,147,602.42 | -32,987,884.84 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,684,035.03 | 17,382,043.15 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 240,893.17 | 1,948,967.49 |
| TOTAL FUND BALANCE | | | 777,325.78 | -13,656,874.20 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====554,905.97===== | ===== -15,628,948.84 ===== |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 245,779.05 | 251,433.65 |
| 20 | 6130 | INTERFUND PAYABLE | .00 | -656.24 |
| TOTAL ASSETS | | | 245,779.05 | 250,777.41 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | .00 | -282,102.43 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -51,757.18 | -2,290,141.36 |
| TOTAL LIABILITIES | | | -51,757.18 | -2,572,243.79 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -857,689.08 | -6,393,010.72 |
| 20 | 7602 | EXPENDITURES CONTROL | 611,910.03 | 6,424,335.74 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | 454,736.46 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 51,757.18 | 1,835,404.90 |
| TOTAL FUND BALANCE | | | -194,021.87 | 2,321,466.38 |
| TOTAL LIABILITIES + FUND BALANCE | | | -245,779.05 | -250,777.41 |

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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 | 49,624.51 | 962,415.41 |
| | TOTAL ASSETS | | <u>49,624.51</u> | <u>962,415.41</u> |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -49,624.51 | -1,183,885.49 |
| 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>-49,624.51</u> | <u>-962,415.41</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>===== -49,624.51 =====</u> | <u>===== -962,415.41 =====</u> |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -281,103.68 | 1,111,784.89 |
| | | TOTAL ASSETS | -281,103.68 | 1,111,784.89 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -281,103.68 | -3,182,771.18 |
| | | TOTAL LIABILITIES | -281,103.68 | -3,182,771.18 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | .00 | -3,778,117.65 |
| 36 | 7602 | EXPENDITURES CONTROL | 281,103.68 | 3,041,550.03 |
| 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 | 281,103.68 | 3,182,771.18 |
| | | TOTAL FUND BALANCE | 562,207.36 | 2,070,986.29 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====281,103.68===== | ===== -1,111,784.89 ===== |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -230,023.12 | -604,575.21 |
| | | TOTAL ASSETS | -230,023.12 | -604,575.21 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 230,023.12 | 604,575.21 |
| | | TOTAL FUND BALANCE | 230,023.12 | 604,575.21 |
| TOTAL LIABILITIES + FUND BALANCE | | | 230,023.12 | 604,575.21 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -155,704.46 | 434,171.40 |
| 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 | | | -155,704.46 | 807,577.89 |
| 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 | -20,437.01 | -357,928.60 |
| 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 | | | -20,437.01 | -1,824,626.60 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -16,479.40 | -1,578,103.23 |
| 51 | 7602 | EXPENDITURES CONTROL | 156,369.86 | 1,086,758.34 |
| 51 | 8737O | RESTRICTED-OTHER OPEB LIABILIT | .00 | 527,209.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 623,256.00 |
| 51 | 8739 | RESTRICTED NET POSITION | 15,814.00 | .00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 20,437.01 | 357,928.60 |
| TOTAL FUND BALANCE | | | 176,141.47 | 1,017,048.71 |
| TOTAL LIABILITIES + FUND BALANCE | | | 155,704.46 | -807,577.89 |

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| FUND: 52 DAYCARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -15,568.59 | 122,882.88 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES-OPEB | .00 | 29,763.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS | .00 | 48,887.00 |
| TOTAL ASSETS | | | -15,568.59 | 201,532.88 |
| 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 | -2,180.54 | -12,491.95 |
| 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 | | | -2,180.54 | -377,271.95 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -11,485.90 | -294,170.59 |
| 52 | 7602 | EXPENDITURES CONTROL | 27,054.49 | 171,287.71 |
| 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 | 2,180.54 | 12,491.95 |
| TOTAL FUND BALANCE | | | 17,749.13 | 175,739.07 |
| TOTAL LIABILITIES + FUND BALANCE | | | 15,568.59 | -201,532.88 |

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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 | -25,006.00 | 2,785,670.06 |
| 80 | 6232 | ACCUMULATED DEPREC TECH EQUIP | 23,241.90 | -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 | 1,088.11 | 2,673.66 |
| 80 | 8710 | INVESTMENT IN GOVERN. ASSETS | .00 | -32,978,168.68 |
| TOTAL ASSETS | | | -675.99 | -766.04 |
| LIABILITIES | | | | |
| 80 | 7602 | EXPENDITURES CONTROL | 675.99 | 766.04 |
| TOTAL LIABILITIES | | | 675.99 | 766.04 |
| TOTAL LIABILITIES + FUND BALANCE | | | 675.99 | 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 **