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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2021 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	209,446.02	1,928,379.71
10	6111	INVESTMENTS	.00	5,199,306.46
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
10	6153	ACCOUNTS RECEIVABLE	-702,928.82	.00
TOTAL ASSETS			-493,482.80	7,409,788.60
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	128,075.05	.00
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	6,779.24	-9,788.02
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	2,669.72	-3,958.40
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	833.32	-2,499.96
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	145.14	-792.96
10	7461FS	FSA-ACCR SALARIES & BENPAY	4,876.92	-12,206.52
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	639.98	-818.92
10	7461K	HEALTH EMPLOYEE PAY	75,448.85	-108,197.52
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	-30.16	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-74.40
10	7461VS	VSP-ACCR SALARIES & BENPAY	48.76	-276.36
10	7469	LOCAL TAX WITHHELD PAYABLE	-2,261.98	-2,261.98
10	7473	STATE TAX WITHHELD PAYABLE	-29.96	-29.96
10	7603	PURCHASE OBLIGATIONS	-264,299.36	-248,933.50
TOTAL LIABILITIES			-47,104.48	-389,838.50
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-8,819,362.38	-8,819,362.38
10	7602	EXPENDITURES CONTROL	1,550,478.78	1,550,478.78
10	8741	COMMITTED - SITE-BASED CFWD	134,384.95	.00
10	8747	COMMITTED - OTHER	7,395,420.71	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	264,299.36	248,933.50
10	8770	UNASSIGNED FUND BALANCE	15,365.86	.00
TOTAL FUND BALANCE			540,587.28	-7,019,950.10
TOTAL LIABILITIES + FUND BALANCE			=====493,482.80	===== -7,409,788.60

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	817,888.96	357,539.94
20	6153	ACCOUNTS RECEIVABLE	-1,653,842.77	.00
TOTAL ASSETS			-835,953.81	357,539.94
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7421	ACCOUNTS PAYABLE	5,478.16	.00
20	7481	ADVANCES FROM GRANTORS	905,913.16	.00
20	7603	PURCHASE OBLIGATIONS	-475,373.54	434,099.38
TOTAL LIABILITIES			436,017.78	151,996.95
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-290,191.81	-290,191.81
20	7602	EXPENDITURES CONTROL	214,754.30	214,754.30
20	8731	RESTRICTED GRANTS	454,736.46	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	20,637.08	-434,099.38
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-454,736.46	.00
20	8770	UNASSIGNED FUND BALANCE	454,736.46	.00
TOTAL FUND BALANCE			399,936.03	-509,536.89
TOTAL LIABILITIES + FUND BALANCE			835,953.81	-357,539.94

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	162,843.00	162,843.00
		TOTAL ASSETS	<u>162,843.00</u>	<u>162,843.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-162,843.00	-162,843.00
		TOTAL FUND BALANCE	<u>-162,843.00</u>	<u>-162,843.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-162,843.00</u></u>	<u><u>-162,843.00</u></u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	296,117.00	768,064.92
	TOTAL ASSETS		296,117.00	768,064.92
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-296,117.00	-296,117.00
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		-296,117.00	-768,064.92
TOTAL LIABILITIES + FUND BALANCE			-296,117.00	-768,064.92

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	3,590,343.90	4,141,030.95
		TOTAL ASSETS	<u>3,590,343.90</u>	<u>4,141,030.95</u>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	127,011.15	.00
36	7603	PURCHASE OBLIGATIONS	-146,023.75	-89,482.75
		TOTAL LIABILITIES	<u>-19,012.60</u>	<u>-89,482.75</u>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-3,736,367.65	-3,736,367.65
36	7602	EXPENDITURES CONTROL	19,012.60	19,012.60
36	8731	RESTRICTED GRANTS	.00	-56,541.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-367,134.90
36	8753	ASSIGNED-PURCH OBL - CURRENT	146,023.75	89,482.75
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-56,541.00	.00
36	8770	UNASSIGNED FUND BALANCE	56,541.00	.00
		TOTAL FUND BALANCE	<u>-3,571,331.30</u>	<u>-4,051,548.20</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,590,343.90</u></u>	<u><u>-4,141,030.95</u></u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-245,467.45	-245,467.45
		TOTAL ASSETS	<u>-245,467.45</u>	<u>-245,467.45</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	245,467.45	245,467.45
		TOTAL FUND BALANCE	<u>245,467.45</u>	<u>245,467.45</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====245,467.45=====</u>	<u>=====245,467.45=====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-35,534.74	1,002,052.73
51	6104	PETTY CASH	.00	-2,636.00
51	6153	ACCOUNTS RECEIVABLE	-792.00	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	43,995.49
51	6400O	DEFERRED OUTFLOWS OF RES-OPEB	.00	108,859.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	375,556.00
TOTAL ASSETS			-36,326.74	1,527,827.22
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	787.76	.00
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-518,103.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-628,610.00
51	7700O	DEFERRED INFLOW OF RES-OPEB LI	.00	-78,595.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-107,947.00
TOTAL LIABILITIES			787.76	-1,333,255.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-1,078,159.20	-1,078,159.20
51	7602	EXPENDITURES CONTROL	34,746.98	34,746.98
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	487,839.00
51	8737P	RESTRICTED-OTHER	.00	361,001.00
51	8739	RESTRICTED NET POSITION	1,078,951.20	.00
TOTAL FUND BALANCE			35,538.98	-194,572.22
TOTAL LIABILITIES + FUND BALANCE			<u>36,326.74</u>	<u>-1,527,827.22</u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	.00	-3,150.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	32,857.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	113,355.00
TOTAL ASSETS			.00	143,062.00
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-156,380.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-189,735.00
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-23,722.00
52	7700P	DEFERED INFLOW OF RES-PENSION	.00	-32,582.00
TOTAL LIABILITIES			.00	-402,419.00
<b>FUND BALANCE</b>				
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	147,245.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	108,962.00
52	8739	RESTRICTED NET POSITION	.00	3,150.00
TOTAL FUND BALANCE			.00	259,357.00
TOTAL LIABILITIES + FUND BALANCE			.00	-143,062.00



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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	47,987,056.37
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-25,073,082.91
80	6231	TECHNOLOGY EQUIPMENT	.00	2,824,401.06
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,919,148.86
80	6241	VEHICLES	.00	2,453,317.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,606,646.12
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	6,640,391.86
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-32,802,698.90
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
<b>ASSETS</b>				
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 \*\*