

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 1
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,558,663.91	3,411,111.30
10	6111	INVESTMENTS	.00	5,001,000.12
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-3,558,663.91	8,694,870.09
LIABILITIES				
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	11.68	-216.52
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	-864.57	-864.57
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	2.50	55.88
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	-240.45	-276.07
10	7461H	HI EMPLOYER COST	7.50	7.50
10	7469	LOCAL TAX WITHHELD PAYABLE	37,116.77	.00
10	7475KR	INVOICES-CERS WITHHELD PAYABLE	.00	572.75
10	7603	PURCHASE OBLIGATIONS	-557,469.82	-3,908,109.42
TOTAL LIABILITIES			-521,436.39	-3,908,830.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,375,734.46	-41,156,872.05
10	7602	EXPENDITURES CONTROL	4,898,364.94	32,462,722.99
10	8753	ASSIGNED-PURCH OBL - CURRENT	557,469.82	3,908,109.42
TOTAL FUND BALANCE			4,080,100.30	-4,786,039.64
TOTAL LIABILITIES + FUND BALANCE			===== 3,558,663.91 =====	===== -8,694,870.09 =====

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-694,380.17	-1,107,645.83
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			-694,380.17	-1,108,302.07
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-327,737.33	-3,251,598.57
TOTAL LIABILITIES			-327,737.33	-3,533,701.00
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,524,748.66	-11,543,032.76
20	7602	EXPENDITURES CONTROL	2,219,128.83	12,933,437.26
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	327,737.33	2,796,862.11
TOTAL FUND BALANCE			1,022,117.50	4,642,003.07
TOTAL LIABILITIES + FUND BALANCE			694,380.17	1,108,302.07

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 3
gibalsht

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

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-325,685.00
31	7602	EXPENDITURES CONTROL	.00	325,685.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	304,871.00	713,123.41
	TOTAL ASSETS		<u>304,871.00</u>	<u>713,123.41</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-304,871.00	-1,491,635.00
32	7602	EXPENDITURES CONTROL	.00	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		<u>-304,871.00</u>	<u>-713,123.41</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-304,871.00</u>	<u>=====</u> <u>-713,123.41</u>

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-178,620.80	682,576.90
		TOTAL ASSETS	-178,620.80	682,576.90
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-178,620.80	-3,744,095.99
		TOTAL LIABILITIES	-178,620.80	-3,744,095.99
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,910,185.72
36	7602	EXPENDITURES CONTROL	178,620.80	3,602,826.09
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	178,620.80	3,744,095.99
		TOTAL FUND BALANCE	357,241.60	3,061,519.09
TOTAL LIABILITIES + FUND BALANCE			178,620.80	-682,576.90

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,116,218.46
40	7602	EXPENDITURES CONTROL	.00	1,116,218.46
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	30,471.25	383,876.32
51	6104	PETTY CASH	.00	-3,202.00
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			30,471.25	756,716.81
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	-151,230.44	-879,477.27
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			-151,230.44	-2,346,175.27
FUND BALANCE				
51	6302	REVENUES CONTROL	-6,895.07	-2,353,175.32
51	7602	EXPENDITURES CONTROL	-23,576.18	1,912,691.51
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	151,230.44	879,477.27
TOTAL FUND BALANCE			120,759.19	1,589,458.46
TOTAL LIABILITIES + FUND BALANCE			-30,471.25	-756,716.81

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 9
gibalsh

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-121,366.05	-5,611.47
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-121,366.05	73,038.53
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	-3,038.35	-23,934.48
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			-3,038.35	-388,714.48
FUND BALANCE				
52	6302	REVENUES CONTROL	49,327.25	-360,409.15
52	7602	EXPENDITURES CONTROL	72,038.80	366,020.62
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	3,038.35	23,934.48
TOTAL FUND BALANCE			124,404.40	315,675.95
TOTAL LIABILITIES + FUND BALANCE			121,366.05	-73,038.53

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 10
gibalsht

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	83,734.13	3,316,478.59
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,869,983.84
80	6241	VEHICLES	124,579.00	2,540,531.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-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	.00	5,564.04
80	8710	INVESTMENT IN GOVERN. ASSETS	-208,313.13	-33,774,016.81
TOTAL ASSETS			.00	-63,821.34
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	63,821.34
TOTAL LIABILITIES			.00	63,821.34
TOTAL LIABILITIES + FUND BALANCE			.00	63,821.34

07/01/2021 09:51
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 12

P 11
gibalsht

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 **