

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,541,117.32 | 12,942,888.56 |
| 10 | 6111 | INVESTMENTS | .01 | 1,000.12 |
| 10 | 6131 | RECEV FR SPEC REV FD | .00 | 282,758.67 |
| TOTAL ASSETS | | | -1,541,117.31 | 13,226,647.35 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 41,386.78 | .00 |
| 10 | 7461AD | ANTH DEN-ACCR SALARIES & BENPAY | 2.50 | -209.26 |
| 10 | 7461AF | AMER FID-ACCR SALARIES & BENPAY | .00 | -10.90 |
| 10 | 7461AV | ANTHEM VIS-ACCR SALARIES & BEN | .00 | -64.37 |
| 10 | 7461C | COBRA-ACCR SALARIES & BENEFIT P | 68.06 | -162.48 |
| 10 | 7461DC | DEP CARE-ACCR SALARIES & BENPAY | .00 | -739.98 |
| 10 | 7461DD | DELTA DEN-ACCR SALARIES & BENPA | 68.38 | -832.20 |
| 10 | 7461FS | FSA-ACCR SALARIES & BENPAY | .00 | 958.43 |
| 10 | 7461GL | GROUP LIFE-ACCR SALARIES & BENP | -2.22 | -35.62 |
| 10 | 7461K | HEALTH EMPLOYEE PAY | .00 | -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 | 43,197.85 | .00 |
| 10 | 7475KR | INVOICES-CERS WITHHELD PAYABLE | -197.43 | 572.75 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -447,100.40 | -2,726,292.53 |
| TOTAL LIABILITIES | | | -362,576.48 | -2,729,044.23 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,415,289.09 | -36,249,841.89 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,871,882.48 | 23,025,946.24 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 447,100.40 | 2,726,292.53 |
| TOTAL FUND BALANCE | | | 1,903,693.79 | -10,497,603.12 |
| TOTAL LIABILITIES + FUND BALANCE | | | 1,541,117.31 | -13,226,647.35 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 173,203.65 | 463,871.90 |
| 20 | 6130 | INTERFUND PAYABLE | .00 | -656.24 |
| TOTAL ASSETS | | | 173,203.65 | 463,215.66 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | .00 | -282,102.43 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -268,044.38 | -2,700,246.46 |
| TOTAL LIABILITIES | | | -268,044.38 | -2,982,348.89 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -943,606.10 | -8,171,094.45 |
| 20 | 7602 | EXPENDITURES CONTROL | 770,402.45 | 7,989,981.22 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | 454,736.46 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 268,044.38 | 2,245,510.00 |
| TOTAL FUND BALANCE | | | 94,840.73 | 2,519,133.23 |
| TOTAL LIABILITIES + FUND BALANCE | | | -173,203.65 | -463,215.66 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

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 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 4
gibalsht

| 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 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 5
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|-------------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 7,587.00 | 960,892.52 |
| | TOTAL ASSETS | | 7,587.00 | 960,892.52 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -7,587.00 | -1,222,074.67 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 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 | | -7,587.00 | -960,892.52 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== -7,587.00 ===== | ===== -960,892.52 ===== |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 6
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|-------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -261,961.55 | 865,083.95 |
| | TOTAL ASSETS | | -261,961.55 | 865,083.95 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -261,971.55 | -3,561,588.94 |
| | TOTAL LIABILITIES | | -261,971.55 | -3,561,588.94 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | .00 | -3,910,185.72 |
| 36 | 7602 | EXPENDITURES CONTROL | 261,961.55 | 3,420,319.04 |
| 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 | 261,971.55 | 3,561,588.94 |
| | TOTAL FUND BALANCE | | 523,933.10 | 2,696,504.99 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====261,961.55===== | ===== -865,083.95 ===== |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 7
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -154,208.99 | -777,120.69 |
| | | TOTAL ASSETS | -154,208.99 | -777,120.69 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 154,208.99 | 777,120.69 |
| | | TOTAL FUND BALANCE | 154,208.99 | 777,120.69 |
| | | TOTAL LIABILITIES + FUND BALANCE | 154,208.99 | 777,120.69 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 8
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -12,512.81 | 380,690.73 |
| 51 | 6104 | PETTY CASH | .00 | -2,636.00 |
| 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 | | | -12,512.81 | 754,097.22 |
| 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 | -126,817.29 | -485,149.72 |
| 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 | | | -126,817.29 | -1,951,847.72 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -211,491.36 | -1,870,315.41 |
| 51 | 7602 | EXPENDITURES CONTROL | 224,004.17 | 1,432,451.19 |
| 51 | 8737O | RESTRICTED-OTHER OPEB LIABILIT | .00 | 527,209.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 623,256.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 126,817.29 | 485,149.72 |
| TOTAL FUND BALANCE | | | 139,330.10 | 1,197,750.50 |
| TOTAL LIABILITIES + FUND BALANCE | | | 12,512.81 | -754,097.22 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

P 9
gibalsh

| FUND: 52 DAYCARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -15,768.29 | 101,976.08 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES-OPEB | .00 | 29,763.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS | .00 | 48,887.00 |
| TOTAL ASSETS | | | -15,768.29 | 180,626.08 |
| 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 | -1,701.50 | -14,830.89 |
| 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 | | | -1,701.50 | -379,610.89 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -15,267.59 | -330,592.18 |
| 52 | 7602 | EXPENDITURES CONTROL | 31,035.88 | 228,616.10 |
| 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 | 1,701.50 | 14,830.89 |
| TOTAL FUND BALANCE | | | 17,469.79 | 198,984.81 |
| TOTAL LIABILITIES + FUND BALANCE | | | 15,768.29 | -180,626.08 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

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 | 77,999.00 | 3,076,258.06 |
| 80 | 6232 | ACCUMULATED DEPREC TECH EQUIP | .00 | -1,883,857.56 |
| 80 | 6241 | VEHICLES | 123,421.00 | 2,559,124.98 |
| 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 | -201,420.00 | -33,392,177.68 |
| 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 |

04/01/2021 09:53
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 9

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 **