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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-5,127,035.29	6,969,775.21
10	6111	INVESTMENTS	5,000,000.00	5,001,000.12
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			-127,035.29	12,253,534.00
LIABILITIES				
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	209.26	.00
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	10.90	.00
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	64.37	.00
10	7461C	COBRA-ACCR SALARIES & BENEFIT P	17.34	-228.20
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	739.98	.00
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	880.58	53.38
10	7461FS	FSA-ACCR SALARIES & BENPAY	-958.43	.00
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	-35.62
10	7461GR	GARNISHM-ACCR SALARIES & BENPAY	-441.17	.00
10	7461K	HEALTH EMPLOYEE PAY	1,676.82	.00
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	230.51	.00
10	7461VS	VSP-ACCR SALARIES & BENPAY	281.62	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-17,726.66	-37,116.77
10	7475KR	INVOICES-CERS WITHHELD PAYABLE	.00	572.75
10	7603	PURCHASE OBLIGATIONS	-206,837.05	-3,350,639.60
TOTAL LIABILITIES			-221,851.93	-3,387,394.06
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,566,284.14	-39,781,137.59
10	7602	EXPENDITURES CONTROL	1,708,334.31	27,564,358.05
10	8753	ASSIGNED-PURCH OBL - CURRENT	206,837.05	3,350,639.60
TOTAL FUND BALANCE			348,887.22	-8,866,139.94
TOTAL LIABILITIES + FUND BALANCE			=====127,035.29=====	===== -12,253,534.00 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-709,076.33	-413,265.66
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			-709,076.33	-413,921.90
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-149,576.17	-2,923,861.24
TOTAL LIABILITIES			-149,576.17	-3,205,963.67
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,115,169.09	-10,018,284.10
20	7602	EXPENDITURES CONTROL	1,824,245.42	10,714,308.43
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	149,576.17	2,469,124.78
TOTAL FUND BALANCE			858,652.50	3,619,885.57
TOTAL LIABILITIES + FUND BALANCE			709,076.33	413,921.90

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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	162,842.00	.00
		TOTAL ASSETS	<u>162,842.00</u>	<u>.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-162,842.00	-325,685.00
31	7602	EXPENDITURES CONTROL	.00	325,685.00
		TOTAL FUND BALANCE	<u>-162,842.00</u>	<u>.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-162,842.00</u></u>	<u><u>.00</u></u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	408,252.41
	TOTAL ASSETS		.00	408,252.41
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,186,764.00
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		.00	-408,252.41
TOTAL LIABILITIES + FUND BALANCE			.00	-408,252.41

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,485.00	861,197.70
	TOTAL ASSETS		-1,485.00	861,197.70
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,485.00	-3,565,475.19
	TOTAL LIABILITIES		-1,485.00	-3,565,475.19
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,910,185.72
36	7602	EXPENDITURES CONTROL	1,485.00	3,424,205.29
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	1,485.00	3,565,475.19
	TOTAL FUND BALANCE		2,970.00	2,704,277.49
TOTAL LIABILITIES + FUND BALANCE			1,485.00	-861,197.70

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-65,893.75	.00
	TOTAL ASSETS		-65,893.75	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,116,218.46
40	7602	EXPENDITURES CONTROL	65,893.75	1,116,218.46
	TOTAL FUND BALANCE		65,893.75	.00
TOTAL LIABILITIES + FUND BALANCE			<u>65,893.75</u>	<u>.00</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-80,813.24	353,405.07
51	6104	PETTY CASH	-566.00	-3,202.00
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			-81,379.24	726,245.56
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	-184,577.26	-728,246.83
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			-184,577.26	-2,194,944.83
FUND BALANCE				
51	6302	REVENUES CONTROL	-221,227.40	-2,346,280.25
51	7602	EXPENDITURES CONTROL	302,606.64	1,936,267.69
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	184,577.26	728,246.83
TOTAL FUND BALANCE			265,956.50	1,468,699.27
TOTAL LIABILITIES + FUND BALANCE			81,379.24	-726,245.56

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	18,594.27	115,754.58
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			18,594.27	194,404.58
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	-3,207.15	-20,896.13
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			-3,207.15	-385,676.13
FUND BALANCE				
52	6302	REVENUES CONTROL	-51,614.00	-409,736.40
52	7602	EXPENDITURES CONTROL	33,019.73	293,981.82
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	3,207.15	20,896.13
TOTAL FUND BALANCE			-15,387.12	191,271.55
TOTAL LIABILITIES + FUND BALANCE			-18,594.27	-194,404.58

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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	.00	3,232,744.46
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,869,983.84
80	6241	VEHICLES	.00	2,415,952.98
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	.00	-33,565,703.68
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

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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 **