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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2021 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	6,931,436.25	13,977,842.37
10	6111	INVESTMENTS	112.15	1,200,963.92
10	6131	RECEV FR SPEC REV FD	.00	282,758.67
TOTAL ASSETS			6,931,548.40	15,461,564.96
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	37,650.48	.00
10	7461AD	ANTH DEN-ACCR SALARIES & BENPAY	-13.12	-227.34
10	7461AF	AMER FID-ACCR SALARIES & BENPAY	49.24	-211.56
10	7461AV	ANTHEM VIS-ACCR SALARIES & BEN	-14.04	-63.89
10	7461DC	DEP CARE-ACCR SALARIES & BENPAY	.00	-823.30
10	7461DD	DELTA DEN-ACCR SALARIES & BENPA	46.31	-929.97
10	7461FS	FSA-ACCR SALARIES & BENPAY	-41.66	1,000.09
10	7461GL	GROUP LIFE-ACCR SALARIES & BENP	.00	8.86
10	7461K	HEALTH EMPLOYEE PAY	-374.45	-209.75
10	7461KE	KEA-ACCR SALARIES & BENPAY	-65.66	-65.66
10	7461MO	MUTUAL OMAH-ACCR SALARIES & BEN	6.29	-10.65
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-230.51
10	7461VS	VSP-ACCR SALARIES & BENPAY	.00	-276.36
10	7469	LOCAL TAX WITHHELD PAYABLE	3,653.15	-2,891.35
10	7603	PURCHASE OBLIGATIONS	-185,710.28	-1,541,613.36
TOTAL LIABILITIES			-144,813.74	-1,546,544.75
FUND BALANCE				
10	6302	REVENUES CONTROL	-9,869,329.68	-28,339,299.47
10	7602	EXPENDITURES CONTROL	2,896,884.74	12,882,665.90
10	8753	ASSIGNED-PURCH OBL - CURRENT	185,710.28	1,541,613.36
TOTAL FUND BALANCE			-6,786,734.66	-13,915,020.21
TOTAL LIABILITIES + FUND BALANCE			<u><u>-6,931,548.40</u></u>	<u><u>-15,461,564.96</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	15,084.64	-619,325.42
20	6130	INTERFUND PAYABLE	.00	-656.24
TOTAL ASSETS			15,084.64	-619,981.66
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-282,102.43
20	7603	PURCHASE OBLIGATIONS	-308,862.02	-1,851,762.96
TOTAL LIABILITIES			-308,862.02	-2,133,865.39
FUND BALANCE				
20	6302	REVENUES CONTROL	-878,482.95	-3,058,896.09
20	7602	EXPENDITURES CONTROL	863,398.31	3,960,980.18
20	8731	RESTRICTED GRANTS	.00	454,736.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	308,862.02	1,397,026.50
TOTAL FUND BALANCE			293,777.38	2,753,847.05
TOTAL LIABILITIES + FUND BALANCE			-15,084.64	619,981.66

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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	503,428.39	844,891.42
	TOTAL ASSETS		503,428.39	844,891.42
FUND BALANCE				
32	6302	REVENUES CONTROL	-503,428.39	-1,066,361.50
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		-503,428.39	-844,891.42
TOTAL LIABILITIES + FUND BALANCE			<u>-503,428.39</u>	<u>-844,891.42</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-437,195.87	1,837,152.45
		TOTAL ASSETS	-437,195.87	1,837,152.45
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-437,195.87	-2,457,403.62
		TOTAL LIABILITIES	-437,195.87	-2,457,403.62
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,778,117.65
36	7602	EXPENDITURES CONTROL	437,195.87	2,316,182.47
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	437,195.87	2,457,403.62
		TOTAL FUND BALANCE	874,391.74	620,251.17
TOTAL LIABILITIES + FUND BALANCE			437,195.87	-1,837,152.45

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-893.75	-374,552.09
		TOTAL ASSETS	-893.75	-374,552.09
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	893.75	374,552.09
		TOTAL FUND BALANCE	893.75	374,552.09
TOTAL LIABILITIES + FUND BALANCE			893.75	374,552.09

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	61,669.60	704,488.01
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			61,669.60	1,077,894.50
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	.00	-227,715.82
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			.00	-1,694,413.82
FUND BALANCE				
51	6302	REVENUES CONTROL	-186,590.85	-1,459,961.52
51	7602	EXPENDITURES CONTROL	124,921.25	714,114.02
51	8737O	RESTRICTED-OTHER OPEB LIABILIT	.00	527,209.00
51	8737P	RESTRICTED-OTHER	.00	623,256.00
51	8739	RESTRICTED NET POSITION	.00	-15,814.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	227,715.82
TOTAL FUND BALANCE			-61,669.60	616,519.32
TOTAL LIABILITIES + FUND BALANCE			<u>-61,669.60</u>	<u>-1,077,894.50</u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-25,352.80	154,928.46
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	29,763.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	48,887.00
TOTAL ASSETS			-25,352.80	233,578.46
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	-157.57	-6,508.33
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			-157.57	-371,288.33
FUND BALANCE				
52	6302	REVENUES CONTROL	-12,002.55	-270,518.06
52	7602	EXPENDITURES CONTROL	37,355.35	115,589.60
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	157.57	6,508.33
TOTAL FUND BALANCE			25,510.37	137,709.87
TOTAL LIABILITIES + FUND BALANCE			25,352.80	-233,578.46

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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	2,810,676.06
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,907,099.46
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	.00	1,585.55
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-32,978,168.68
TOTAL ASSETS			.00	-90.05
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	90.05
TOTAL LIABILITIES			.00	90.05
TOTAL LIABILITIES + FUND BALANCE			.00	90.05

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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 **