

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 1  
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-959,045.83	7,166,452.70
10	6111	INVESTMENTS	8,681.25	6,157,599.55
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-950,364.58	13,606,154.68
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFT PAYABLE	-37,559.82	-124,938.63
10	7461C	ACCR SALARIES & BENEFT PAYABLE	-6.92	296.68
10	7461K	HEALTH EMPLOYEE PAY	-165.32	-253.32
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	296.15
10	7469	LOCAL TAX WITHHELD PAYABLE	-11,338.46	-11,333.68
10	7603	PURCHASE OBLIGATIONS	-372,122.51	-3,593,361.30
TOTAL LIABILITIES			-421,193.03	-3,729,294.10
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,876,780.59	-40,751,309.73
10	7602	EXPENDITURES CONTROL	2,876,215.69	27,281,087.85
10	8753	ASSIGNED-PURCH OBL - CURRENT	372,122.51	3,593,361.30
TOTAL FUND BALANCE			1,371,557.61	-9,876,860.58
TOTAL LIABILITIES + FUND BALANCE			950,364.58	-13,606,154.68

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-117,819.21	123,164.80
20	6130	INTERFUND PAYABLE	.00	-282,102.43
		TOTAL ASSETS	-117,819.21	-158,937.63
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-94,818.39	-1,110,313.68
		TOTAL LIABILITIES	-94,818.39	-1,110,313.68
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-582,396.35	-6,370,185.78
20	7602	EXPENDITURES CONTROL	700,215.56	6,529,123.41
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	94,818.39	1,070,773.23
		TOTAL FUND BALANCE	212,637.60	1,269,251.31
		TOTAL LIABILITIES + FUND BALANCE	<u>117,819.21</u>	<u>158,937.63</u>

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 3  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	165,350.00
		TOTAL ASSETS	.00	165,350.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-165,350.00
		TOTAL FUND BALANCE	.00	-165,350.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-165,350.00

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 4  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	22,871.83	1,565,144.61
	TOTAL ASSETS		<u>22,871.83</u>	<u>1,565,144.61</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-22,871.83	-1,163,195.06
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-.98
32	8737	RESTRICTED - OTHER	.00	-145,648.80
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-256,299.77
	TOTAL FUND BALANCE		<u>-22,871.83</u>	<u>-1,565,144.61</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-22,871.83</u></u>	<u><u>-1,565,144.61</u></u>

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 5  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-44,848.31	245,317.54
		TOTAL ASSETS	-44,848.31	245,317.54
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-61,228.19	-1,749,586.87
		TOTAL LIABILITIES	-61,228.19	-1,749,586.87
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	44,848.31	1,522,302.56
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	61,228.19	1,749,586.87
		TOTAL FUND BALANCE	106,076.50	1,504,269.33
		TOTAL LIABILITIES + FUND BALANCE	44,848.31	-245,317.54

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 6  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-20,232.00	-412,860.00
		TOTAL ASSETS	-20,232.00	-412,860.00
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	20,232.00	412,860.00
		TOTAL FUND BALANCE	20,232.00	412,860.00
		TOTAL LIABILITIES + FUND BALANCE	20,232.00	412,860.00

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 7  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	64,217.65	1,226,850.40
51	6104	PETTY CASH	.00	-1,504.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,775.49
51	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	77,752.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	324,376.00
TOTAL ASSETS			64,217.65	1,654,249.89
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-600,061.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-627,929.00
51	7603	PURCHASE OBLIGATIONS	-163,058.28	-1,395,298.87
51	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-16,243.00
51	7700P	DEFERED INFLOW OF RES-PENSION	.00	-83,737.00
TOTAL LIABILITIES			-163,058.28	-2,723,268.87
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-358,803.50	-3,635,210.63
51	7602	EXPENDITURES CONTROL	294,585.85	2,374,787.74
51	8722	NONSPENDABLE-INVENTORIES	.00	-37,150.49
51	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	538,552.00
51	8737P	RESTRICTED-OTHER	.00	387,290.00
51	8739	RESTRICTED NET POSITION	.00	45,451.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	163,058.28	1,395,298.87
TOTAL FUND BALANCE			98,840.63	1,069,018.98
TOTAL LIABILITIES + FUND BALANCE			===== -64,217.65 =====	===== -1,654,249.89 =====

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 8  
gibalsh

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	2,357.13	80,641.47
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			2,357.13	191,069.47
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-164,781.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-172,435.00
52	7603	PURCHASE OBLIGATIONS	-522.81	-14,797.10
52	77000	DEFERRED INFLOW OF RES-OPEB LI	.00	-4,461.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-22,995.00
TOTAL LIABILITIES			-522.81	-379,469.10
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-33,311.90	-365,096.84
52	7602	EXPENDITURES CONTROL	30,954.77	284,455.37
52	87370	RESTRICTED-OTHER OPEB LIABILIT	.00	147,891.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	106,353.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	522.81	14,797.10
TOTAL FUND BALANCE			-1,834.32	188,399.63
TOTAL LIABILITIES + FUND BALANCE			-2,357.13	-191,069.47



05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 9  
gibalsht

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	-667,713.70
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	47,987,056.37
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-23,426,335.24
80	6231	TECHNOLOGY EQUIPMENT	515,495.00	2,883,926.62
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,405,889.07
80	6241	VEHICLES	.00	2,185,686.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,280,926.56
80	6251	GENERAL EQUIPMENT	.00	399,861.15
80	6252	ACCUMULATED DEPREC GEN EQUIP	.00	-350,710.56
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,926,412.71
80	6302	REVENUES CONTROL	.00	69,914.50
80	8710	INVESTMENT IN GOVERN. ASSETS	-515,495.00	-32,394,304.74
TOTAL ASSETS			.00	-8,370.51
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	.00	8,370.51
TOTAL LIABILITIES			.00	8,370.51
TOTAL LIABILITIES + FUND BALANCE			.00	8,370.51

05/01/2019 10:25  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 10

P 10  
gibalsht

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	-223,821.92
81	8711	NET INVESTMENT IN CAP ASSETS	.00	-163,017.77
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

\*\* END OF REPORT - Generated by annette bemerer \*\*