

01/02/2019 14:56  
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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 1  
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,066,282.98	10,929,013.76
10	6111	INVESTMENTS	7,929.35	6,124,007.05
10	6131	RECEV FR SPEC REV FD	.00	244,510.85
TOTAL ASSETS			-1,058,353.63	17,297,531.66
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-8,864.99	-78,644.78
10	7461C	ACCR SALARIES & BENEFIT PAYABLE	206.03	514.70
10	7461K	HEALTH EMPLOYEE PAY	63.33	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	14,968.00	4.78
10	7603	PURCHASE OBLIGATIONS	-361,439.37	-2,195,271.53
TOTAL LIABILITIES			-355,067.00	-2,273,396.83
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,912,720.45	-32,965,119.26
10	7602	EXPENDITURES CONTROL	2,964,701.71	15,745,712.90
10	8753	ASSIGNED-PURCH OBL - CURRENT	361,439.37	2,195,271.53
TOTAL FUND BALANCE			1,413,420.63	-15,024,134.83
TOTAL LIABILITIES + FUND BALANCE			=====1,058,353.63=====	===== -17,297,531.66 =====

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 2  
gibalsh

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	452,301.93	190,089.31
20	6130	INTERFUND PAYABLE	.00	-244,510.85
		TOTAL ASSETS	<u>452,301.93</u>	<u>-54,421.54</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-79,682.18	-698,207.59
		TOTAL LIABILITIES	<u>-79,682.18</u>	<u>-698,207.59</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,117,862.12	-3,667,703.10
20	7602	EXPENDITURES CONTROL	665,560.19	3,722,124.64
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	79,682.18	658,667.14
		TOTAL FUND BALANCE	<u>-372,619.75</u>	<u>752,629.13</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-452,301.93</u></u>	<u><u>54,421.54</u></u>

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

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

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 4  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	26,815.47	1,449,877.84
	TOTAL ASSETS		<u>26,815.47</u>	<u>1,449,877.84</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-26,815.47	-1,047,928.29
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>-26,815.47</u>	<u>-1,449,877.84</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-26,815.47</u></u>	<u><u>-1,449,877.84</u></u>

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 5  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,995.00	421,720.72
		TOTAL ASSETS	-1,995.00	421,720.72
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-1,995.00	-1,556,803.81
		TOTAL LIABILITIES	-1,995.00	-1,556,803.81
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	1,995.00	1,345,899.38
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,995.00	1,556,803.81
		TOTAL FUND BALANCE	3,990.00	1,135,083.09
		TOTAL LIABILITIES + FUND BALANCE	1,995.00	-421,720.72

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 6  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-168,945.77
		TOTAL ASSETS	.00	-168,945.77
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	168,945.77
		TOTAL FUND BALANCE	.00	168,945.77
		TOTAL LIABILITIES + FUND BALANCE	.00	168,945.77

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 7  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	43,438.99	1,132,668.92
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			43,438.99	1,560,068.41
<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	-196,411.47	-736,057.65
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			-196,411.47	-2,064,027.65
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-273,427.17	-2,408,973.47
51	7602	EXPENDITURES CONTROL	232,062.18	1,242,732.06
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	-2,074.00	45,451.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	196,411.47	736,057.65
TOTAL FUND BALANCE			152,972.48	503,959.24
TOTAL LIABILITIES + FUND BALANCE			===== -43,438.99 =====	===== -1,560,068.41 =====

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

P 8  
gibalsh

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-1,962.91	95,974.59
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			-1,962.91	206,402.59
<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	-977.38	-9,912.12
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			-977.38	-374,584.12
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-37,149.77	-254,491.61
52	7602	EXPENDITURES CONTROL	39,112.68	158,517.02
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	977.38	9,912.12
TOTAL FUND BALANCE			2,940.29	168,181.53
TOTAL LIABILITIES + FUND BALANCE			1,962.91	-206,402.59



01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

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	8,066,122.08	47,987,056.37
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-23,426,335.24
80	6231	TECHNOLOGY EQUIPMENT	176,628.00	2,285,923.62
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	-8,037,541.33	3,926,412.71
80	6302	REVENUES CONTROL	.00	69,914.50
80	8710	INVESTMENT IN GOVERN. ASSETS	-205,208.75	-31,796,301.74
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

01/02/2019 14:56  
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 6

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 \*\*