

03/01/2019 14:14
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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,237,168.93	9,384,928.15
10	6111	INVESTMENTS	8,653.12	6,141,089.90
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-1,228,515.81	15,808,120.48
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	-1,522.33	-88,687.40
10	7461C	ACCR SALARIES & BENEFT PAYABLE	29.92	-6.14
10	7461K	HEALTH EMPLOYEE PAY	-103.33	-256.66
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	316.84
10	7469	LOCAL TAX WITHHELD PAYABLE	-22,524.07	-44,202.76
10	7603	PURCHASE OBLIGATIONS	-361,849.07	-2,983,654.74
TOTAL LIABILITIES			-385,968.88	-3,116,490.86
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,643,331.57	-37,293,407.06
10	7602	EXPENDITURES CONTROL	2,895,967.19	21,618,122.70
10	8753	ASSIGNED-PURCH OBL - CURRENT	361,849.07	2,983,654.74
TOTAL FUND BALANCE			1,614,484.69	-12,691,629.62
TOTAL LIABILITIES + FUND BALANCE			=====1,228,515.81=====	===== -15,808,120.48=====

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	166,284.24	210,346.17
20	6130	INTERFUND PAYABLE	.00	-282,102.43
TOTAL ASSETS			<u>166,284.24</u>	<u>-71,756.26</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-116,181.66	-892,313.73
TOTAL LIABILITIES			<u>-116,181.66</u>	<u>-892,313.73</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-864,593.66	-5,046,888.15
20	7602	EXPENDITURES CONTROL	698,309.42	5,118,644.41
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	116,181.66	852,773.28
TOTAL FUND BALANCE			<u>-50,102.58</u>	<u>964,069.99</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-166,284.24</u></u>	<u><u>71,756.26</u></u>

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 3
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 4
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	12,676.30	1,534,054.75
	TOTAL ASSETS		12,676.30	1,534,054.75
FUND BALANCE				
32	6302	REVENUES CONTROL	-12,676.30	-1,132,105.20
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		-12,676.30	-1,534,054.75
TOTAL LIABILITIES + FUND BALANCE			-12,676.30	-1,534,054.75

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 5
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	409,824.84
		TOTAL ASSETS	.00	409,824.84
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	-1,568,699.69
		TOTAL LIABILITIES	.00	-1,568,699.69
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	1,357,795.26
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	1,568,699.69
		TOTAL FUND BALANCE	.00	1,158,874.85
		TOTAL LIABILITIES + FUND BALANCE	.00	-409,824.84

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 6
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-43,973.04	-267,461.87
		TOTAL ASSETS	-43,973.04	-267,461.87
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	43,973.04	267,461.87
		TOTAL FUND BALANCE	43,973.04	267,461.87
		TOTAL LIABILITIES + FUND BALANCE	43,973.04	267,461.87

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 7
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	44,945.02	1,109,831.71
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			44,945.02	1,537,231.20
LIABILITIES				
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	-175,572.17	-1,071,968.74
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			-175,572.17	-2,399,938.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-318,058.92	-2,952,126.31
51	7602	EXPENDITURES CONTROL	273,113.90	1,808,722.11
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	175,572.17	1,071,968.74
TOTAL FUND BALANCE			130,627.15	862,707.54
TOTAL LIABILITIES + FUND BALANCE			===== -44,945.02 =====	===== -1,537,231.20 =====

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 8
gibalsh

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-15,337.11	88,299.22
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			-15,337.11	198,727.22
LIABILITIES				
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	-2,631.97	-12,943.10
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			-2,631.97	-377,615.10
FUND BALANCE				
52	6302	REVENUES CONTROL	-18,485.76	-311,907.19
52	7602	EXPENDITURES CONTROL	33,822.87	223,607.97
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	2,631.97	12,943.10
TOTAL FUND BALANCE			17,969.08	178,887.88
TOTAL LIABILITIES + FUND BALANCE			15,337.11	-198,727.22

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 9
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	-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	.00	2,368,431.62
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	.00	-31,878,809.74
TOTAL ASSETS			.00	-8,370.51
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	8,370.51
TOTAL LIABILITIES			.00	8,370.51
TOTAL LIABILITIES + FUND BALANCE			.00	8,370.51

03/01/2019 14:14
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 8

P 10
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	-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 **