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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-306,916.68	10,622,097.08
10	6111	INVESTMENTS	8,429.73	6,132,436.78
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-298,486.95	17,036,636.29
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFT PAYABLE	29,071.29	-87,165.07
10	7461C	ACCR SALARIES & BENEFT PAYABLE	-550.76	-36.06
10	7461K	HEALTH EMPLOYEE PAY	-153.33	-153.33
10	7461O	ACCR SALARIES & BENEFT PAYABLE	316.84	316.84
10	7469	LOCAL TAX WITHHELD PAYABLE	-21,683.47	-21,678.69
10	7603	PURCHASE OBLIGATIONS	-426,834.14	-2,622,105.67
TOTAL LIABILITIES			-419,833.57	-2,730,821.98
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,684,956.23	-35,650,075.49
10	7602	EXPENDITURES CONTROL	2,976,442.61	18,722,155.51
10	8753	ASSIGNED-PURCH OBL - CURRENT	426,834.14	2,622,105.67
TOTAL FUND BALANCE			718,320.52	-14,305,814.31
TOTAL LIABILITIES + FUND BALANCE			298,486.95	-17,036,636.29

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-146,027.38	44,061.93
20	6130	INTERFUND PAYABLE	.00	-282,102.43
TOTAL ASSETS			-146,027.38	-238,040.50
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-77,915.69	-776,123.28
TOTAL LIABILITIES			-77,915.69	-776,123.28
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-514,591.39	-4,182,294.49
20	7602	EXPENDITURES CONTROL	660,618.77	4,420,334.99
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	77,915.69	736,582.83
TOTAL FUND BALANCE			223,943.07	1,014,163.78
TOTAL LIABILITIES + FUND BALANCE			<u>146,027.38</u>	<u>238,040.50</u>

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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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	71,500.61	1,521,378.45
	TOTAL ASSETS		<u>71,500.61</u>	<u>1,521,378.45</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-71,500.61	-1,119,428.90
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>-71,500.61</u>	<u>-1,521,378.45</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-71,500.61</u></u>	<u><u>-1,521,378.45</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-11,895.88	409,824.84
		TOTAL ASSETS	-11,895.88	409,824.84
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-11,895.88	-1,568,699.69
		TOTAL LIABILITIES	-11,895.88	-1,568,699.69
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	11,895.88	1,357,795.26
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	11,895.88	1,568,699.69
		TOTAL FUND BALANCE	23,791.76	1,158,874.85
		TOTAL LIABILITIES + FUND BALANCE	11,895.88	-409,824.84

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-54,543.06	-223,488.83
		TOTAL ASSETS	<u>-54,543.06</u>	<u>-223,488.83</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	54,543.06	223,488.83
		TOTAL FUND BALANCE	<u>54,543.06</u>	<u>223,488.83</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====54,543.06=====</u>	<u>=====223,488.83=====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-67,782.23	1,064,886.69
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			-67,782.23	1,492,286.18
<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	-160,338.92	-896,396.57
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			-160,338.92	-2,224,366.57
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-225,093.92	-2,634,067.39
51	7602	EXPENDITURES CONTROL	292,876.15	1,535,608.21
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	160,338.92	896,396.57
TOTAL FUND BALANCE			228,121.15	732,080.39
TOTAL LIABILITIES + FUND BALANCE			67,782.23	-1,492,286.18

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	7,661.74	103,636.33
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			7,661.74	214,064.33
<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	-399.01	-10,311.13
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			-399.01	-374,983.13
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-38,929.82	-293,421.43
52	7602	EXPENDITURES CONTROL	31,268.08	189,785.10
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	399.01	10,311.13
TOTAL FUND BALANCE			-7,262.73	160,918.80
TOTAL LIABILITIES + FUND BALANCE			-7,661.74	-214,064.33



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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	82,508.00	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	-82,508.00	-31,878,809.74
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

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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 \*\*