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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-610,524.71	4,161,066.72
10	6111	INVESTMENTS	.00	6,085,603.19
10	6131	RECEV FR SPEC REV FD	.00	244,510.85
10	6153	ACCOUNTS RECEIVABLE	-280,671.84	.00
TOTAL ASSETS			-891,196.55	10,491,180.76
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	297,277.98	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	139,852.75	-69,878.49
10	7461C	ACCR SALARIES & BENEFIT PAYABLE	-511.18	153.69
10	7461K	HEALTH EMPLOYEE PAY	-214.06	-214.06
10	7461O	ACCR SALARIES & BENEFIT PAYABLE	.00	-41.86
10	7469	LOCAL TAX WITHHELD PAYABLE	-2,708.98	-2,811.84
10	7471	FEDERAL TAX WITHHELD PAYABLE	28.42	.00
10	7472	FICA WITHHELD PAYABLE	-.04	-54.28
10	7473	STATE TAX WITHHELD PAYABLE	141.06	-11.40
10	7603	PURCHASE OBLIGATIONS	-210,022.08	-194,671.23
TOTAL LIABILITIES			223,843.87	-267,529.47
FUND BALANCE				
10	6302	REVENUES CONTROL	-12,161,333.14	-12,161,333.14
10	7602	EXPENDITURES CONTROL	1,742,535.62	1,742,535.62
10	8741	COMMITTED - SITE-BASED CFWD	39,828.63	.00
10	8747	COMMITTED - OTHER	10,820,948.64	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	210,022.08	194,671.23
10	8770	UNASSIGNED FUND BALANCE	15,350.85	475.00
TOTAL FUND BALANCE			667,352.68	-10,223,651.29
TOTAL LIABILITIES + FUND BALANCE			891,196.55	-10,491,180.76

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	718,680.79	144,673.00
20	6130	INTERFUND PAYABLE	.00	-244,510.85
20	6153	ACCOUNTS RECEIVABLE	-2,071,038.45	.00
TOTAL ASSETS			-1,352,357.66	-99,837.85
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	27,122.39	.00
20	7481	ADVANCES FROM GRANTORS	1,225,397.42	.00
20	7603	PURCHASE OBLIGATIONS	-41,565.06	37,515.84
TOTAL LIABILITIES			1,210,954.75	37,515.84
FUND BALANCE				
20	6302	REVENUES CONTROL	-184,350.10	-184,350.10
20	7602	EXPENDITURES CONTROL	284,187.95	284,187.95
20	8731	RESTRICTED GRANTS	39,540.45	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	2,024.61	-37,515.84
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-39,540.45	.00
20	8770	UNASSIGNED FUND BALANCE	39,540.45	.00
TOTAL FUND BALANCE			141,402.91	62,322.01
TOTAL LIABILITIES + FUND BALANCE			=====1,352,357.66=====	=====99,837.85=====

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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	269,952.00	671,901.55
	TOTAL ASSETS		269,952.00	671,901.55
FUND BALANCE				
32	6302	REVENUES CONTROL	-269,952.00	-269,952.00
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		-269,952.00	-671,901.55
TOTAL LIABILITIES + FUND BALANCE			-269,952.00	-671,901.55

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-709,181.55	1,314,895.08
36	6153	ACCOUNTS RECEIVABLE	-55,027.86	.00
TOTAL ASSETS			-764,209.41	1,314,895.08
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	307,024.02	.00
36	7603	PURCHASE OBLIGATIONS	-764,209.11	-663,089.82
TOTAL LIABILITIES			-457,185.09	-663,089.82
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	457,185.39	457,185.39
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,772,080.47
36	8753	ASSIGNED-PURCH OBL - CURRENT	764,209.11	663,089.82
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-101,119.29	.00
36	8770	UNASSIGNED FUND BALANCE	101,119.29	.00
TOTAL FUND BALANCE			1,221,394.50	-651,805.26
TOTAL LIABILITIES + FUND BALANCE			764,209.41	-1,314,895.08

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-56,159.52	-56,159.52
		TOTAL ASSETS	-56,159.52	-56,159.52
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	56,159.52	56,159.52
		TOTAL FUND BALANCE	56,159.52	56,159.52
		TOTAL LIABILITIES + FUND BALANCE	56,159.52	56,159.52

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	345,081.89	1,136,212.17
51	6104	PETTY CASH	.00	-1,504.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	74,300.98
51	6400	DEFERRED OUTFLOWS OF RES	.00	178,589.00
TOTAL ASSETS			345,081.89	1,387,598.15
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,023.14	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-536,292.00
51	7603	PURCHASE OBLIGATIONS	-4,807.22	-4,807.22
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-26,706.00
51	8737P	RESTRICTED-OTHER	.00	384,409.00
TOTAL LIABILITIES			-3,784.08	-183,396.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,173,312.75	-1,173,312.75
51	7602	EXPENDITURES CONTROL	39,079.58	39,079.58
51	8722	NONSPENDABLE-INVENTORIES	-37,150.49	-37,150.49
51	8739	RESTRICTED NET POSITION	825,278.63	-37,625.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	4,807.22	4,807.22
TOTAL FUND BALANCE			-341,297.81	-1,204,201.93
TOTAL LIABILITIES + FUND BALANCE			<u><u>-345,081.89</u></u>	<u><u>-1,387,598.15</u></u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	11,908.16	5,085.00
52	6153	ACCOUNTS RECEIVABLE	-6,823.16	.00
52	6400	DEFERRED OUTFLOWS OF RES	.00	43,372.00
TOTAL ASSETS			5,085.00	48,457.00
LIABILITIES				
52	7541	UNFUNDED PENSION LIABILITIES	.00	-130,243.00
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,486.00
TOTAL LIABILITIES			.00	-136,729.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,085.00	-5,085.00
52	8739	RESTRICTED NET POSITION	.00	93,357.00
TOTAL FUND BALANCE			-5,085.00	88,272.00
TOTAL LIABILITIES + FUND BALANCE			-5,085.00	-48,457.00

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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	-667,713.70
80	6221	BUILDINGS AND BLD IMPROVEMENTS	.00	39,920,934.29
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-23,426,335.24
80	6231	TECHNOLOGY EQUIPMENT	.00	2,530,660.39
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,936,577.83
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	12,008,706.77
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-31,448,236.72
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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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	-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 **