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COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,430,183.63	2,614,386.15
10	6111	INVESTMENTS	8,710.29	6,174,725.03
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-3,421,473.34	9,071,213.61
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	-103,835.07	-190,470.59
10	7461C	ACCR SALARIES & BENEFT PAYABLE	-45.52	254.14
10	7461K	HEALTH EMPLOYEE PAY	-518.28	-518.28
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	296.15
10	7469	LOCAL TAX WITHHELD PAYABLE	14,573.98	4.78
10	7603	PURCHASE OBLIGATIONS	-549,506.50	-4,632,678.16
TOTAL LIABILITIES			-639,331.39	-4,823,111.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,622,021.91	-44,334,277.67
10	7602	EXPENDITURES CONTROL	5,133,320.14	35,453,497.86
10	8753	ASSIGNED-PURCH OBL - CURRENT	549,506.50	4,632,678.16
TOTAL FUND BALANCE			4,060,804.73	-4,248,101.65
TOTAL LIABILITIES + FUND BALANCE			<u>3,421,473.34</u>	<u>-9,071,213.61</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-443,676.15	-416,810.82
20	6130	INTERFUND PAYABLE	.00	-282,102.43
TOTAL ASSETS			<u>-443,676.15</u>	<u>-698,913.25</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-250,982.51	-1,655,596.32
TOTAL LIABILITIES			<u>-250,982.51</u>	<u>-1,655,596.32</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-932,975.90	-8,179,221.50
20	7602	EXPENDITURES CONTROL	1,376,652.05	8,878,134.75
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	250,982.51	1,616,055.87
TOTAL FUND BALANCE			<u>694,658.66</u>	<u>2,354,509.57</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>443,676.15</u></u>	<u><u>698,913.25</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-331,260.00
31	7602	EXPENDITURES CONTROL	.00	331,260.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	252,761.00	- .25
	TOTAL ASSETS		252,761.00	- .25
FUND BALANCE				
32	6302	REVENUES CONTROL	-252,761.00	-1,269,596.16
32	7602	EXPENDITURES CONTROL	.00	1,671,545.96
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		-252,761.00	.25
TOTAL LIABILITIES + FUND BALANCE			-252,761.00	.25

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	659,642.16
		TOTAL ASSETS	.00	659,642.16
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	-1,763,658.57
		TOTAL LIABILITIES	.00	-1,763,658.57
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-429,308.75
36	7602	EXPENDITURES CONTROL	.00	1,537,286.69
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	1,763,658.57
		TOTAL FUND BALANCE	.00	1,104,016.41
TOTAL LIABILITIES + FUND BALANCE			.00	-659,642.16

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,866,487.71
40	7602	EXPENDITURES CONTROL	.00	1,866,487.71
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-324,939.28	1,001,665.78
51	6104	PETTY CASH	-566.00	-2,070.00
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			-325,505.28	1,428,499.27
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	-109,083.94	-1,618,583.34
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			-109,083.94	-2,946,553.34
FUND BALANCE				
51	6302	REVENUES CONTROL	-12,168.29	-3,968,323.49
51	7602	EXPENDITURES CONTROL	337,673.57	2,933,651.22
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	109,083.94	1,618,583.34
TOTAL FUND BALANCE			434,589.22	1,518,054.07
TOTAL LIABILITIES + FUND BALANCE			=====325,505.28=====	===== -1,428,499.27=====

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-91,215.70	-4,050.00
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			-91,215.70	106,378.00
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	-1,551.12	-17,761.59
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			-1,551.12	-382,433.59
FUND BALANCE				
52	6302	REVENUES CONTROL	11,283.28	-400,849.55
52	7602	EXPENDITURES CONTROL	79,932.42	404,899.55
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	1,551.12	17,761.59
TOTAL FUND BALANCE			92,766.82	276,055.59
TOTAL LIABILITIES + FUND BALANCE			91,215.70	-106,378.00

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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	47,987,056.37
80	6222	ACCUMULATED DEPRECIATION BLDGS	.00	-23,426,335.24
80	6231	TECHNOLOGY EQUIPMENT	6,525.25	2,752,472.10
80	6232	ACCUMULATED DEPREC TECH EQUIP	4,342.00	-1,266,404.54
80	6241	VEHICLES	.00	2,209,516.98
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,216,317.36
80	6251	GENERAL EQUIPMENT	4,869.00	445,021.15
80	6252	ACCUMULATED DEPREC GEN EQUIP	1,200.00	-349,510.56
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,926,412.71
80	6302	REVENUES CONTROL	1,282.17	73,631.22
80	8710	INVESTMENT IN GOVERN. ASSETS	-18,346.25	-32,604,160.99
TOTAL ASSETS			-127.83	-71,680.83
LIABILITIES				
80	7602	EXPENDITURES CONTROL	127.83	71,680.83
TOTAL LIABILITIES			127.83	71,680.83
TOTAL LIABILITIES + FUND BALANCE			127.83	71,680.83

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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 **