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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,259,429.62	8,125,498.53
10	6111	INVESTMENTS	7,828.40	6,148,918.30
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-1,251,601.22	14,556,519.26
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFT PAYABLE	1,308.59	-87,378.81
10	7461C	ACCR SALARIES & BENEFT PAYABLE	309.74	303.60
10	7461K	HEALTH EMPLOYEE PAY	168.66	-88.00
10	7461O	ACCR SALARIES & BENEFT PAYABLE	-20.69	296.15
10	7469	LOCAL TAX WITHHELD PAYABLE	44,207.54	4.78
10	7603	PURCHASE OBLIGATIONS	-237,584.05	-3,221,238.79
TOTAL LIABILITIES			-191,610.21	-3,308,101.07
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,581,122.08	-38,874,529.14
10	7602	EXPENDITURES CONTROL	2,786,749.46	24,404,872.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	237,584.05	3,221,238.79
TOTAL FUND BALANCE			1,443,211.43	-11,248,418.19
TOTAL LIABILITIES + FUND BALANCE			=====1,251,601.22=====	===== -14,556,519.26=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	30,637.84	240,984.01
20	6130	INTERFUND PAYABLE	.00	-282,102.43
TOTAL ASSETS			<u>30,637.84</u>	<u>-41,118.42</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-123,181.56	-1,015,495.29
TOTAL LIABILITIES			<u>-123,181.56</u>	<u>-1,015,495.29</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-740,901.28	-5,787,789.43
20	7602	EXPENDITURES CONTROL	710,263.44	5,828,907.85
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	123,181.56	975,954.84
TOTAL FUND BALANCE			<u>92,543.72</u>	<u>1,056,613.71</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-30,637.84</u></u>	<u><u>41,118.42</u></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	8,218.03	1,542,272.78
	TOTAL ASSETS		8,218.03	1,542,272.78
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-8,218.03	-1,140,323.23
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		-8,218.03	-1,542,272.78
TOTAL LIABILITIES + FUND BALANCE			<u>-8,218.03</u>	<u>-1,542,272.78</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-119,658.99	290,165.85
		TOTAL ASSETS	-119,658.99	290,165.85
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-119,658.99	-1,688,358.68
		TOTAL LIABILITIES	-119,658.99	-1,688,358.68
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	119,658.99	1,477,454.25
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	119,658.99	1,688,358.68
		TOTAL FUND BALANCE	239,317.98	1,398,192.83
		TOTAL LIABILITIES + FUND BALANCE	=====119,658.99=====	===== -290,165.85=====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-125,166.13	-392,628.00
		TOTAL ASSETS	-125,166.13	-392,628.00
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	125,166.13	392,628.00
		TOTAL FUND BALANCE	125,166.13	392,628.00
TOTAL LIABILITIES + FUND BALANCE			125,166.13	392,628.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	52,801.04	1,162,632.75
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			52,801.04	1,590,032.24
<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	-160,271.85	-1,232,240.59
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			-160,271.85	-2,560,210.59
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-324,280.82	-3,276,407.13
51	7602	EXPENDITURES CONTROL	271,479.78	2,080,201.89
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	160,271.85	1,232,240.59
TOTAL FUND BALANCE			107,470.81	970,178.35
TOTAL LIABILITIES + FUND BALANCE			<u><u>-52,801.04</u></u>	<u><u>-1,590,032.24</u></u>

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-10,014.88	78,284.34
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			-10,014.88	188,712.34
<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	-1,331.19	-14,274.29
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			-1,331.19	-378,946.29
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-19,877.75	-331,784.94
52	7602	EXPENDITURES CONTROL	29,892.63	253,500.60
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	1,331.19	14,274.29
TOTAL FUND BALANCE			11,346.07	190,233.95
TOTAL LIABILITIES + FUND BALANCE			10,014.88	-188,712.34



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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	.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
<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 \*\*