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COVINGTON INDEPENDENT PUBLIC SCHOOLS  
BALANCE SHEET FOR 2019 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,121,882.92	6,044,569.78
10	6111	INVESTMENTS	8,415.19	6,166,014.74
10	6131	RECEV FR SPEC REV FD	.00	282,102.43
TOTAL ASSETS			-1,113,467.73	12,492,686.95
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFT PAYABLE	38,303.11	-86,635.52
10	7461C	ACCR SALARIES & BENEFT PAYABLE	2.98	299.66
10	7461K	HEALTH EMPLOYEE PAY	253.32	.00
10	7461O	ACCR SALARIES & BENEFT PAYABLE	.00	296.15
10	7469	LOCAL TAX WITHHELD PAYABLE	-3,235.52	-14,569.20
10	7603	PURCHASE OBLIGATIONS	-489,810.36	-4,083,171.66
TOTAL LIABILITIES			-454,486.47	-4,183,780.57
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,960,946.03	-42,712,255.76
10	7602	EXPENDITURES CONTROL	3,039,089.87	30,320,177.72
10	8753	ASSIGNED-PURCH OBL - CURRENT	489,810.36	4,083,171.66
TOTAL FUND BALANCE			1,567,954.20	-8,308,906.38
TOTAL LIABILITIES + FUND BALANCE			<u>1,113,467.73</u>	<u>-12,492,686.95</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-96,299.47	26,865.33
20	6130	INTERFUND PAYABLE	.00	-282,102.43
TOTAL ASSETS			-96,299.47	-255,237.10
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-294,300.13	-1,404,613.81
TOTAL LIABILITIES			-294,300.13	-1,404,613.81
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-876,059.82	-7,246,245.60
20	7602	EXPENDITURES CONTROL	972,359.29	7,501,482.70
20	8731	RESTRICTED GRANTS	.00	39,540.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	294,300.13	1,365,073.36
TOTAL FUND BALANCE			390,599.60	1,659,850.91
TOTAL LIABILITIES + FUND BALANCE			96,299.47	255,237.10

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-165,350.00	.00
	TOTAL ASSETS		-165,350.00	.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-165,910.00	-331,260.00
31	7602	EXPENDITURES CONTROL	331,260.00	331,260.00
	TOTAL FUND BALANCE		165,350.00	.00
TOTAL LIABILITIES + FUND BALANCE			<u>165,350.00</u>	<u>.00</u>

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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	-1,817,905.86	-252,761.25
	TOTAL ASSETS		-1,817,905.86	-252,761.25
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	146,359.90	-1,016,835.16
32	7602	EXPENDITURES CONTROL	1,671,545.96	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		1,817,905.86	252,761.25
TOTAL LIABILITIES + FUND BALANCE			<u>1,817,905.86</u>	<u>252,761.25</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	414,324.62	659,642.16
	TOTAL ASSETS		414,324.62	659,642.16
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-14,071.70	-1,763,658.57
	TOTAL LIABILITIES		-14,071.70	-1,763,658.57
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-429,308.75	-429,308.75
36	7602	EXPENDITURES CONTROL	14,984.13	1,537,286.69
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	14,071.70	1,763,658.57
	TOTAL FUND BALANCE		-400,252.92	1,104,016.41
TOTAL LIABILITIES + FUND BALANCE			-414,324.62	-659,642.16

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	412,860.00	.00
	TOTAL ASSETS		412,860.00	.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-1,866,487.71	-1,866,487.71
40	7602	EXPENDITURES CONTROL	1,453,627.71	1,866,487.71
	TOTAL FUND BALANCE		-412,860.00	.00
TOTAL LIABILITIES + FUND BALANCE			<u>-412,860.00</u>	<u>.00</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	99,754.66	1,326,605.06
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			99,754.66	1,754,004.55
<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	-114,200.53	-1,509,499.40
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			-114,200.53	-2,837,469.40
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-320,944.57	-3,956,155.20
51	7602	EXPENDITURES CONTROL	221,189.91	2,595,977.65
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	114,200.53	1,509,499.40
TOTAL FUND BALANCE			14,445.87	1,083,464.85
TOTAL LIABILITIES + FUND BALANCE			===== -99,754.66 =====	===== -1,754,004.55 =====

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FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	6,524.23	87,165.70
52	64000	DEFERRED OUTFLOWS OF RES-OPEB	.00	21,351.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS	.00	89,077.00
TOTAL ASSETS			6,524.23	197,593.70
<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	-1,413.37	-16,210.47
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			-1,413.37	-380,882.47
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-47,035.99	-412,132.83
52	7602	EXPENDITURES CONTROL	40,511.76	324,967.13
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	1,413.37	16,210.47
TOTAL FUND BALANCE			-5,110.86	183,288.77
TOTAL LIABILITIES + FUND BALANCE			-6,524.23	-197,593.70



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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	-137,979.77	2,745,946.85
80	6232	ACCUMULATED DEPREC TECH EQUIP	135,142.53	-1,270,746.54
80	6241	VEHICLES	23,830.00	2,209,516.98
80	6242	ACCUMULATED DEPREC VEHICLES	64,609.20	-1,216,317.36
80	6251	GENERAL EQUIPMENT	40,291.00	440,152.15
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	2,434.55	72,349.05
80	8710	INVESTMENT IN GOVERN. ASSETS	-191,510.00	-32,585,814.74
TOTAL ASSETS			-63,182.49	-71,553.00
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	63,182.49	71,553.00
TOTAL LIABILITIES			63,182.49	71,553.00
TOTAL LIABILITIES + FUND BALANCE			=====63,182.49=====	=====71,553.00=====

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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 \*\*