



COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET REPORT FOR FY2019

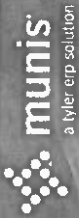
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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,520,395.94
INVESTMENTS	6,214,600.00
RECEV FR SPEC REV FD	282,102.43
ACCOUNTS RECEIVABLE	872,449.28
TOTAL ASSETS	9,889,547.65
LIABILITIES	
ACCOUNTS PAYABLE	-157,795.71
ACCR SALARIES & BENEFIT PAYABLE	-99,593.46
COBRA-ACCR SALARIES & BENEFIT P	93.80
HEALTH EMPLOYEE PAY	-400.87
ACCR SALARIES & BENEFIT PAYABLE	296.15
TOTAL LIABILITIES	-257,400.09
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-22,670.95
COMMITTED - OTHER	-9,592,840.79
ASSIGNED-PURCH OBL - PRD 13/YE	-16,635.82
TOTAL FUND BALANCE FOR FUND 1	-9,632,147.56

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-288,800.73
INTERFUND PAYABLE	-282,102.43
ACCOUNTS RECEIVABLE	1,468,385.24
TOTAL ASSETS	897,482.08
LIABILITIES	
ACCOUNTS PAYABLE	-27,252.15
ADVANCES FROM GRANTORS	-870,229.93
PURCHASE OBLIGATIONS	202,918.82
TOTAL LIABILITIES	-694,563.26
FUND BALANCE	
RESTRICTED GRANTS	-202,918.82
TOTAL FUND BALANCE FOR FUND 2	-202,918.82



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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	- .25
TOTAL ASSETS	- .25
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	.25
TOTAL FUND BALANCE FOR FUND 320	.25

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	659,642.16
TOTAL ASSETS	659,642.16
LIABILITIES	
ACCOUNTS PAYABLE	-62,352.00
TOTAL LIABILITIES	-62,352.00
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-597,290.16
TOTAL FUND BALANCE FOR FUND 360	-597,290.16

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,006,546.40
PETTY CASH	-2,070.00
ACCOUNTS RECEIVABLE	297,594.46
INVENTORIES FOR CONSUMPTION	26,775.49
DEFERRED OUTFLOWS OF RES-OPEB	77,752.00
DEFERRED OUTFLOWS OF RES-PENS	324,376.00
TOTAL ASSETS	1,730,974.35
LIABILITIES	
ACCOUNTS PAYABLE	-1,120.38
UNFUNDED OPEB LIAB-OPEB LIAB	-600,061.00
UNFUNDED PENSION LIAB-PENSION	-627,929.00
PURCHASE OBLIGATIONS	45,451.49
DEFERRED INFLOW OF RES-OPEB LI	-16,243.00
DEFERRED INFLOW OF RES-PENSION	-83,737.00
TOTAL LIABILITIES	-1,283,638.89
FUND BALANCE	
RESTRICTED-OTHER OPEB LIABILIT	538,552.00
RESTRICTED-OTHER	387,290.00
RESTRICTED NET POSITION	-1,336,026.97
RESTRICTED NET POSITION-INVENT	-37,150.49
TOTAL FUND BALANCE FOR FUND 51	-447,335.46



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DAYCARE FUND (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-4,050.00
ACCOUNTS RECEIVABLE	4,050.00
DEFERRED OUTFLOWS OF RES-OPEB	21,351.00
DEFERRED OUTFLOWS OF RES-PENS	89,077.00
TOTAL ASSETS	110,428.00
LIABILITIES	
UNFUNDED OPEB LIAB-OPEB LIAB	-164,781.00
UNFUNDED PENSION LIAB-PENSION	-172,435.00
DEFERRED INFLOW OF RES-OPEB LI	-4,461.00
DEFERRED INFLOW OF RES-PENSION	-22,995.00
TOTAL LIABILITIES	-364,672.00
FUND BALANCE	
RESTRICTED-OTHER OPEB LIABILIT	147,891.00
RESTRICTED-OTHER PENSION LIAB	106,353.00
TOTAL FUND BALANCE FOR FUND 52	254,244.00

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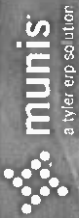
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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND - BALANCE SHEET	1,393,259.98
LAND IMPROVEMENTS	671,391.05
ACCUMULATED DEPREC LAND IMPROV	-669,915.39
BUILDINGS AND BLD IMPROVEMENTS	47,987,056.37
ACCUMULATED DEPRECIATION BLDGS	-24,303,419.44
TECHNOLOGY EQUIPMENT	2,752,472.10
ACCUMULATED DEPREC TECH EQUIP	-1,565,598.10
VEHICLES	2,209,516.98
ACCUMULATED DEPREC VEHICLES	-1,419,361.53
GENERAL EQUIPMENT	445,021.15
ACCUMULATED DEPREC GEN EQUIP	-364,553.51
CONSTRUCTION WORK IN PROGRESS	5,516,125.97
INVESTMENT IN GOVERN. ASSETS	-32,651,995.63
TOTAL ASSETS	.00

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	2,400.00
ACCUMULATED DEPREC TECH EQUIP	-2,400.00
GENERAL EQUIPMENT	386,839.69
ACCUMULATED DEPREC GEN EQUIP	-248,334.49
NET INVESTMENT IN CAP ASSETS	-138,505.20
TOTAL ASSETS	.00



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FOOD SERVICE ASSETS (81)

ACCOUNT
BALANCE

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