

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 1
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,496,886.42	2,260,625.04
10	6111	INVESTMENTS	7,512.29	6,100,616.58
10	6131	RECEV FR SPEC REV FD	.00	244,510.85
TOTAL ASSETS			-1,489,374.13	8,605,752.47
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-71,186.31	-71,186.31
10	7461C	ACCR SALARIES & BENEFIT PAYABLE	-300.60	-344.75
10	7461D	KEHP PAYROLL DEDUCTIONS	169.94	.00
10	7461K	HEALTH EMPLOYEE PAY	483.96	.03
10	7469	LOCAL TAX WITHHELD PAYABLE	-46.68	-46.68
10	7603	PURCHASE OBLIGATIONS	-411,445.60	-1,097,221.71
TOTAL LIABILITIES			-482,325.29	-1,168,799.42
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,447,909.36	-15,323,629.11
10	7602	EXPENDITURES CONTROL	3,008,163.18	6,789,454.35
10	8753	ASSIGNED-PURCH OBL - CURRENT	411,445.60	1,097,221.71
TOTAL FUND BALANCE			1,971,699.42	-7,436,953.05
TOTAL LIABILITIES + FUND BALANCE			=====1,489,374.13=====	===== -8,605,752.47=====

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-485,536.60	-130,474.34
20	6130	INTERFUND PAYABLE	.00	-244,510.85
		TOTAL ASSETS	-485,536.60	-374,985.19
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-280,448.40	-345,633.61
		TOTAL LIABILITIES	-280,448.40	-345,633.61
FUND BALANCE				
20	6302	REVENUES CONTROL	-371,439.50	-1,228,011.24
20	7602	EXPENDITURES CONTROL	856,976.10	1,602,996.43
20	8753	ASSIGNED-PURCH OBL - CURRENT	280,448.40	345,633.61
		TOTAL FUND BALANCE	765,985.00	720,618.80
		TOTAL LIABILITIES + FUND BALANCE	485,536.60	374,985.19

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 3
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 4
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,135.82	673,037.37
	TOTAL ASSETS		1,135.82	673,037.37
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,135.82	-271,087.82
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		-1,135.82	-673,037.37
TOTAL LIABILITIES + FUND BALANCE			-1,135.82	-673,037.37

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 5
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-611,288.78	649,425.31
		TOTAL ASSETS	-611,288.78	649,425.31
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-611,288.78	-1,324,099.22
		TOTAL LIABILITIES	-611,288.78	-1,324,099.22
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	611,288.78	1,118,194.79
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	611,288.78	1,324,099.22
		TOTAL FUND BALANCE	1,222,577.56	674,673.91
TOTAL LIABILITIES + FUND BALANCE			=====611,288.78=====	===== -649,425.31 =====

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 6
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-44,224.13	-141,761.07
		TOTAL ASSETS	<u>-44,224.13</u>	<u>-141,761.07</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	44,224.13	141,761.07
		TOTAL FUND BALANCE	<u>44,224.13</u>	<u>141,761.07</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====44,224.13=====</u>	<u>=====141,761.07=====</u>

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 7
gibalst

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-90,152.60	998,653.18
51	6104	PETTY CASH	.00	-1,504.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	37,150.49
51	6400	DEFERRED OUTFLOWS OF RES	.00	178,589.00
TOTAL ASSETS			-90,152.60	1,212,888.67
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-536,292.00
51	7603	PURCHASE OBLIGATIONS	-167,017.60	-197,359.06
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-26,706.00
51	8737P	RESTRICTED-OTHER	.00	384,409.00
TOTAL LIABILITIES			-167,017.60	-375,948.06
FUND BALANCE				
51	6302	REVENUES CONTROL	-190,090.66	-1,448,802.22
51	7602	EXPENDITURES CONTROL	280,243.26	414,502.55
51	8722	NONSPENDABLE-INVENTORIES	.00	-37,150.49
51	8739	RESTRICTED NET POSITION	.00	37,150.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	167,017.60	197,359.06
TOTAL FUND BALANCE			257,170.20	-836,940.61
TOTAL LIABILITIES + FUND BALANCE			90,152.60	-1,212,888.67

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 8
gibalsht

FUND: 52 DAYCARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	138,737.48	121,800.59
52	6400	DEFERRED OUTFLOWS OF RES	.00	43,372.00
TOTAL ASSETS			<u>138,737.48</u>	<u>165,172.59</u>
LIABILITIES				
52	7541	UNFUNDED PENSION LIABILITIES	.00	-130,243.00
52	7603	PURCHASE OBLIGATIONS	-2,229.92	-4,903.15
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,486.00
TOTAL LIABILITIES			<u>-2,229.92</u>	<u>-141,632.15</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-173,061.30	-173,801.30
52	7602	EXPENDITURES CONTROL	34,323.82	52,000.71
52	8739	RESTRICTED NET POSITION	.00	93,357.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,229.92	4,903.15
TOTAL FUND BALANCE			<u>-136,507.56</u>	<u>-23,540.44</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-138,737.48</u></u>	<u><u>-165,172.59</u></u>

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 9
gibalsht

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	-42,312.39	1,953,024.00
80	6232	ACCUMULATED DEPREC TECH EQUIP	34,697.87	-1,430,390.21
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	11,963,954.04
80	6302	REVENUES CONTROL	6,981.45	63,353.87
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-31,403,483.99
TOTAL ASSETS			-633.07	-8,094.90
LIABILITIES				
80	7602	EXPENDITURES CONTROL	633.07	8,094.90
TOTAL LIABILITIES			633.07	8,094.90
TOTAL LIABILITIES + FUND BALANCE			633.07	8,094.90

10/01/2018 11:50
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 3

P 10
gibalsht

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 **