

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-409,177.82	3,757,511.46
10	6111	INVESTMENTS	7,501.10	6,093,104.29
10	6131	RECEV FR SPEC REV FD	.00	244,510.85
TOTAL ASSETS			-401,676.72	10,095,126.60
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	69,878.49	.00
10	7461C	ACCR SALARIES & BENEFIT PAYABLE	-197.84	-44.15
10	7461D	KEHP PAYROLL DEDUCTIONS	-169.94	-169.94
10	7461K	HEALTH EMPLOYEE PAY	-269.87	-483.93
10	7469	LOCAL TAX WITHHELD PAYABLE	2,804.74	.00
10	7472	FICA WITHHELD PAYABLE	54.28	.00
10	7473	STATE TAX WITHHELD PAYABLE	11.40	.00
10	7603	PURCHASE OBLIGATIONS	-491,104.88	-685,776.11
TOTAL LIABILITIES			-418,993.62	-686,474.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,734,511.56	-13,875,719.75
10	7602	EXPENDITURES CONTROL	2,064,077.02	3,781,291.17
10	8753	ASSIGNED-PURCH OBL - CURRENT	491,104.88	685,776.11
TOTAL FUND BALANCE			820,670.34	-9,408,652.47
TOTAL LIABILITIES + FUND BALANCE			=====401,676.72=====	===== -10,095,126.60=====

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	210,926.82	355,062.26
	20	6130	INTERFUND PAYABLE	.00	-244,510.85
		TOTAL ASSETS		210,926.82	110,551.41
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-102,701.05	-65,185.21
		TOTAL LIABILITIES		-102,701.05	-65,185.21
FUND BALANCE					
	20	6302	REVENUES CONTROL	-682,898.08	-856,571.74
	20	7602	EXPENDITURES CONTROL	471,971.26	746,020.33
	20	8753	ASSIGNED-PURCH OBL - CURRENT	102,701.05	65,185.21
		TOTAL FUND BALANCE		-108,225.77	-45,366.20
		TOTAL LIABILITIES + FUND BALANCE		-210,926.82	-110,551.41

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 3

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

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	671,901.55
TOTAL ASSETS			.00	671,901.55
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-269,952.00
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			.00	-671,901.55
TOTAL LIABILITIES + FUND BALANCE			.00	-671,901.55

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-54,180.99	1,260,714.09
		TOTAL ASSETS	-54,180.99	1,260,714.09
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-49,720.62	-712,810.44
		TOTAL LIABILITIES	-49,720.62	-712,810.44
FUND BALANCE				
	36	7602 EXPENDITURES CONTROL	54,180.99	506,906.01
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-1,767,620.10
	36	8753 ASSIGNED-PURCH OBL - CURRENT	49,720.62	712,810.44
		TOTAL FUND BALANCE	103,901.61	-547,903.65
		TOTAL LIABILITIES + FUND BALANCE	=====54,180.99	=====1,260,714.09

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht **6**

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-41,377.42	-97,536.94
			TOTAL ASSETS	-41,377.42	-97,536.94
FUND BALANCE	40	7602	EXPENDITURES CONTROL	41,377.42	97,536.94
			TOTAL FUND BALANCE	41,377.42	97,536.94
			TOTAL LIABILITIES + FUND BALANCE	41,377.42	97,536.94
				=====	=====

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-47,406.39	1,088,805.78
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			-47,406.39	1,303,041.27
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-536,292.00
51	7603	PURCHASE OBLIGATIONS	-25,534.24	-30,341.46
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-26,706.00
51	8737P	RESTRICTED-OTHER	.00	384,409.00
TOTAL LIABILITIES			-25,534.24	-208,930.46
FUND BALANCE				
51	6302	REVENUES CONTROL	-47,773.32	-1,258,711.56
51	7602	EXPENDITURES CONTROL	95,179.71	134,259.29
51	8722	NONSPENDABLE-INVENTORIES	.00	-37,150.49
51	8739	RESTRICTED NET POSITION	.00	37,150.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	25,534.24	30,341.46
TOTAL FUND BALANCE			72,940.63	-1,094,110.81
TOTAL LIABILITIES + FUND BALANCE			<u>47,406.39</u>	<u>-1,303,041.27</u>

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 8

FUND: 52		DAYCARE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-16,936.89	-16,936.89
	52	6400	DEFERRED OUTFLOWS OF RES	.00	43,372.00
TOTAL ASSETS				-16,936.89	26,435.11
LIABILITIES					
	52	7541	UNFUNDED PENSION LIABILITIES	.00	-130,243.00
	52	7603	PURCHASE OBLIGATIONS	-2,673.23	-2,673.23
	52	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,486.00
TOTAL LIABILITIES				-2,673.23	-139,402.23
FUND BALANCE					
	52	6302	REVENUES CONTROL	-740.00	-740.00
	52	7602	EXPENDITURES CONTROL	17,676.89	17,676.89
	52	8739	RESTRICTED NET POSITION	.00	93,357.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	2,673.23	2,673.23
TOTAL FUND BALANCE				19,610.12	112,967.12
TOTAL LIABILITIES + FUND BALANCE				16,936.89	-26,435.11

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P
glbalsht 9

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	-535,324.00	1,995,336.39
80	6232	ACCUMULATED DEPREC TECH EQUIP	471,489.75	-1,465,088.08
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	56,372.42	56,372.42
80	8710	INVESTMENT IN GOVERN. ASSETS	.00	-31,403,483.99
TOTAL ASSETS			-7,461.83	-7,461.83
LIABILITIES				
80	7602	EXPENDITURES CONTROL	7,461.83	7,461.83
TOTAL LIABILITIES			7,461.83	7,461.83
TOTAL LIABILITIES + FUND BALANCE			<u>7,461.83</u>	<u>7,461.83</u>

09/05/2018 10:58
9134abem

COVINGTON INDEPENDENT PUBLIC SCHOOLS
BALANCE SHEET FOR 2019 2

P 10
glbalsht

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 **