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Cloverport Independent School District  
BALANCE SHEET FOR 2020 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	26,162.03	493,925.82
10	6111	INVESTMENTS	.00	167,096.31
TOTAL ASSETS			26,162.03	661,022.13
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	365.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,045.09	-4,045.09
10	7461U	Unemployment Accrued Liability	2,844.08	159.83
10	7461W	Workers Comp Accrued Liability	-1,137.27	9,549.83
10	7603	PURCHASE OBLIGATIONS	-15,971.03	88,091.42
TOTAL LIABILITIES			-18,309.31	94,120.99
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-186,571.93	-2,232,562.84
10	7602	EXPENDITURES CONTROL	162,748.18	1,835,637.19
10	8737S	RESTRICTED-SCIENCE PROGRAM	.00	-167,096.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	15,971.03	-88,091.42
10	8757	ASSIGNED-SICK LEAVE	.00	-103,029.74
TOTAL FUND BALANCE			-7,852.72	-755,143.12
TOTAL LIABILITIES + FUND BALANCE			<u><u>-26,162.03</u></u>	<u><u>-661,022.13</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-2,790.15	-64,435.71
		TOTAL ASSETS	-2,790.15	-64,435.71
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-1,850.26	27,533.28
		TOTAL LIABILITIES	-1,850.26	27,533.28
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-45,558.68	-473,623.21
20	7602	EXPENDITURES CONTROL	48,348.83	538,058.92
20	8753	ASSIGNED-PURCH OBL - CURRENT	1,850.26	-27,533.28
		TOTAL FUND BALANCE	4,640.41	36,902.43
		TOTAL LIABILITIES + FUND BALANCE	2,790.15	64,435.71

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FUND: 22 DISTRICT ACTIVITY FUND MULTIYR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-105.94	13,422.48
		TOTAL ASSETS	-105.94	13,422.48
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-105.94	749.36
		TOTAL LIABILITIES	-105.94	749.36
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	.00	-6,694.16
22	7602	EXPENDITURES CONTROL	105.94	4,786.24
22	8731	RESTRICTED GRANTS	.00	-11,514.56
22	8753	ASSIGNED-PURCH OBL - CURRENT	105.94	-749.36
		TOTAL FUND BALANCE	211.88	-14,171.84
		TOTAL LIABILITIES + FUND BALANCE	105.94	-13,422.48

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	16,500.00
		TOTAL ASSETS	.00	16,500.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-16,500.00
		TOTAL FUND BALANCE	.00	-16,500.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-16,500.00

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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	.00	79,827.00
		TOTAL ASSETS	.00	79,827.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-79,827.00
		TOTAL FUND BALANCE	.00	-79,827.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-79,827.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	1.71	37,787.68
	TOTAL ASSETS		1.71	37,787.68
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1.71	-17.68
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-37,770.00
	TOTAL FUND BALANCE		-1.71	-37,787.68
TOTAL LIABILITIES + FUND BALANCE			<u>-1.71</u>	<u>-37,787.68</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-79,952.22
		TOTAL ASSETS	.00	-79,952.22
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	.00	80,293.90
40	8737	RESTRICTED - OTHER	.00	-341.68
		TOTAL FUND BALANCE	.00	79,952.22
		TOTAL LIABILITIES + FUND BALANCE	.00	79,952.22

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	10,566.35	41,286.87
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,769.44
51	6400O	DEF OUTFLOWS RESOURCE-OPEB	.00	14,065.00
51	6400P	DEF OUTFLOW-PENSION LIABILITY	.00	34,760.00
TOTAL ASSETS			10,566.35	92,881.31
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-45,701.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-157,112.00
51	7603	PURCHASE OBLIGATIONS	-10,322.62	44,592.45
51	7700O	DEF INFLOWS-OPEB LIAIBILITY	.00	-15,135.00
51	7700P	DEF INFLOWS -PENSION LIABILITY	.00	-19,364.00
TOTAL LIABILITIES			-10,322.62	-192,719.55
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-30,403.84	-249,418.75
51	7602	EXPENDITURES CONTROL	19,837.49	205,362.44
51	8712	UNRESTRICTED NET ASSETS	.00	-23,547.04
51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	46,771.00
51	8737P	RESTRICTED-OTHER PENSION	.00	141,716.00
51	8739	RESTRICTED-NET POSITION	.00	23,547.04
51	8753	ASSIGNED-PURCH OBL - CURRENT	10,322.62	-44,592.45
TOTAL FUND BALANCE			-243.73	99,838.24
TOTAL LIABILITIES + FUND BALANCE			<u>-10,566.35</u>	<u>-92,881.31</u>



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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	146,550.00
80	6211	LAND IMPROVEMENTS	.00	17,000.00
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	9,311,158.11
80	6231	TECHNOLOGY EQUIPMENT	.00	478,498.71
80	6241	VEHICLES	.00	618,497.60
80	6251	GENERAL EQUIPMENT	.00	464,869.71
TOTAL ASSETS			.00	11,036,574.13
<b>LIABILITIES</b>				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-17,000.00
80	6222	ACCUM DEP-BUILDING & IMPROVE	.00	-2,918,799.21
80	6232	ACCUM DEP - TECHNOLOGY	.00	-455,143.49
80	6242	ACCUM DEP - VEHICLES	.00	-386,539.96
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-313,613.97
TOTAL LIABILITIES			.00	-4,091,096.63
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-6,945,477.50
TOTAL FUND BALANCE			.00	-6,945,477.50
TOTAL LIABILITIES + FUND BALANCE			.00	-11,036,574.13

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6251	GENERAL EQUIPMENT	.00	284,600.59
		TOTAL ASSETS	.00	284,600.59
<b>LIABILITIES</b>				
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-251,827.01
		TOTAL LIABILITIES	.00	-251,827.01
<b>FUND BALANCE</b>				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-32,773.58
		TOTAL FUND BALANCE	.00	-32,773.58
		TOTAL LIABILITIES + FUND BALANCE	.00	-284,600.59

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FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG TERM DEBT	.00	5,359,735.69
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	118,775.06
TOTAL ASSETS			.00	5,478,510.75
<b>LIABILITIES</b>				
90	7442	BONDS PAYABLE CURRENT	.00	-415,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-38,161.11
90	7455	LOAN INTEREST PAYABLE	.00	-37,642.90
90	7493	SICK LEAVE PAYABLE (LONG TERM)	.00	-103,029.74
90	7495	CURRENT PORTION-CAPITAL LEASE	.00	-27,258.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-4,720,000.00
90	7531	CAPITAL LEASES (LONG TERM)	.00	-137,419.00
TOTAL LIABILITIES			.00	-5,478,510.75
TOTAL LIABILITIES + FUND BALANCE			.00	-5,478,510.75

\*\* END OF REPORT - Generated by Denise Smith \*\*