

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	106,255.35	511,932.17
10	6111	INVESTMENTS	.00	167,096.31
TOTAL ASSETS			106,255.35	679,028.48
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	365.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-3,788.83	-3,788.83
10	7461U	Unemployment Accrued Liability	-37.19	99.19
10	7461W	Workers Comp Accrued Liability	-1,378.52	14,493.41
10	7603	PURCHASE OBLIGATIONS	-24,735.46	159,326.41
TOTAL LIABILITIES			-29,940.00	170,495.18
FUND BALANCE				
10	6302	REVENUES CONTROL	-305,806.03	-1,531,596.45
10	7602	EXPENDITURES CONTROL	204,755.22	1,111,525.25
10	8737S	RESTRICTED-SCIENCE PROGRAM	.00	-167,096.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	24,735.46	-159,326.41
10	8757	ASSIGNED-SICK LEAVE	.00	-103,029.74
TOTAL FUND BALANCE			-76,315.35	-849,523.66
TOTAL LIABILITIES + FUND BALANCE			-106,255.35	-679,028.48

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	8,766.59	-75,703.34
		TOTAL ASSETS	8,766.59	-75,703.34
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-4,700.04	26,593.98
		TOTAL LIABILITIES	-4,700.04	26,593.98
FUND BALANCE				
20	6302	REVENUES CONTROL	-71,175.03	-248,892.31
20	7602	EXPENDITURES CONTROL	62,408.44	324,595.65
20	8731	RESTRICTED GRANTS	.00	-676.65
20	8753	ASSIGNED-PURCH OBL - CURRENT	4,700.04	-26,593.98
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	676.65
		TOTAL FUND BALANCE	-4,066.55	49,109.36
		TOTAL LIABILITIES + FUND BALANCE	-8,766.59	75,703.34

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 3
gibalsht

FUND: 22 DISTRICT ACTIVITY FUND MULTIYR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	3,420.00	13,581.45
		TOTAL ASSETS	<u>3,420.00</u>	<u>13,581.45</u>
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	1,933.90	1,933.90
		TOTAL LIABILITIES	<u>1,933.90</u>	<u>1,933.90</u>
FUND BALANCE				
22	6302	REVENUES CONTROL	-3,420.00	-3,944.36
22	7602	EXPENDITURES CONTROL	.00	1,877.47
22	8731	RESTRICTED GRANTS	.00	-11,514.56
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,933.90	-1,933.90
		TOTAL FUND BALANCE	<u>-5,353.90</u>	<u>-15,515.35</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,420.00</u></u>	<u><u>-13,581.45</u></u>

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 4
gibalsht

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

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	21,267.00	79,827.00
	TOTAL ASSETS		21,267.00	79,827.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-21,267.00	-79,827.00
	TOTAL FUND BALANCE		-21,267.00	-79,827.00
TOTAL LIABILITIES + FUND BALANCE			-21,267.00	-79,827.00

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1.90	37,780.58
	TOTAL ASSETS		1.90	37,780.58
FUND BALANCE				
36	6302	REVENUES CONTROL	-1.90	-10.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-37,770.00
	TOTAL FUND BALANCE		-1.90	-37,780.58
TOTAL LIABILITIES + FUND BALANCE			<u>-1.90</u>	<u>-37,780.58</u>

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-44,824.04
	TOTAL ASSETS		.00	-44,824.04
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	45,165.72
40	8737	RESTRICTED - OTHER	.00	-341.68
	TOTAL FUND BALANCE		.00	44,824.04
TOTAL LIABILITIES + FUND BALANCE			.00	44,824.04

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,261.73	20,621.49
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			2,261.73	72,215.93
LIABILITIES				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-45,701.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-157,112.00
51	7603	PURCHASE OBLIGATIONS	43.88	2,291.55
51	7700O	DEF INFLOWS-OPEB LIAIBILITY	.00	-15,135.00
51	7700P	DEF INFLOWS -PENSION LIABILITY	.00	-19,364.00
TOTAL LIABILITIES			43.88	-235,020.45
FUND BALANCE				
51	6302	REVENUES CONTROL	-24,673.78	-141,870.93
51	7602	EXPENDITURES CONTROL	22,412.05	118,480.00
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	-43.88	-2,291.55
TOTAL FUND BALANCE			-2,305.61	162,804.52
TOTAL LIABILITIES + FUND BALANCE			<u>-2,261.73</u>	<u>-72,215.93</u>

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 9
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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	-157,041.90	478,498.71
80	6241	VEHICLES	.00	618,497.60
80	6251	GENERAL EQUIPMENT	-17,162.00	464,869.71
TOTAL ASSETS			-174,203.90	11,036,574.13
LIABILITIES				
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	157,041.90	-455,143.49
80	6242	ACCUM DEP - VEHICLES	.00	-386,539.96
80	6252	ACCUM DEP - GENERAL EQUIPMENT	17,162.00	-313,613.97
TOTAL LIABILITIES			174,203.90	-4,091,096.63
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-6,945,477.50
TOTAL FUND BALANCE			.00	-6,945,477.50
TOTAL LIABILITIES + FUND BALANCE			174,203.90	-11,036,574.13

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 10
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-6,683.40	.00
81	6251	GENERAL EQUIPMENT	-3,395.00	284,600.59
TOTAL ASSETS			-10,078.40	284,600.59
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	6,683.40	.00
81	6252	ACCUM DEP - GENERAL EQUIPMENT	3,395.00	-251,827.01
TOTAL LIABILITIES			10,078.40	-251,827.01
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-32,773.58
TOTAL FUND BALANCE			.00	-32,773.58
TOTAL LIABILITIES + FUND BALANCE			10,078.40	-284,600.59

01/06/2020 12:17
9132dsmi

Cloverport Independent School District
BALANCE SHEET FOR 2020 6

P 11
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
LIABILITIES				
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 **