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Cloverport Independent School District  
BALANCE SHEET FOR 2020 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-37,048.41	475,747.35
10	6111	INVESTMENTS	.00	167,096.31
TOTAL ASSETS			-37,048.41	642,843.66
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	365.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	3,327.20	.00
10	7461U	Unemployment Accrued Liability	-1,031.89	-2,340.81
10	7461W	Workers Comp Accrued Liability	-1,245.06	11,894.47
10	7603	PURCHASE OBLIGATIONS	-23,671.13	126,239.82
TOTAL LIABILITIES			-22,620.88	136,158.48
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-173,089.85	-1,880,734.53
10	7602	EXPENDITURES CONTROL	209,088.01	1,498,098.26
10	8737S	RESTRICTED-SCIENCE PROGRAM	.00	-167,096.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	23,671.13	-126,239.82
10	8757	ASSIGNED-SICK LEAVE	.00	-103,029.74
TOTAL FUND BALANCE			59,669.29	-779,002.14
TOTAL LIABILITIES + FUND BALANCE			37,048.41	-642,843.66

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-7,042.01	-82,436.13
		TOTAL ASSETS	-7,042.01	-82,436.13
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	4,809.89	32,201.57
		TOTAL LIABILITIES	4,809.89	32,201.57
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-54,234.33	-353,284.12
20	7602	EXPENDITURES CONTROL	61,276.34	435,720.25
20	8731	RESTRICTED GRANTS	.00	-676.65
20	8753	ASSIGNED-PURCH OBL - CURRENT	-4,809.89	-32,201.57
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	676.65
		TOTAL FUND BALANCE	2,232.12	50,234.56
		TOTAL LIABILITIES + FUND BALANCE	<u>7,042.01</u>	<u>82,436.13</u>

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FUND: 22 DISTRICT ACTIVITY FUND MULTIYR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-46.54	14,368.42
		TOTAL ASSETS	-46.54	14,368.42
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	570.55	1,462.42
		TOTAL LIABILITIES	570.55	1,462.42
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	.00	-6,694.16
22	7602	EXPENDITURES CONTROL	46.54	3,840.30
22	8731	RESTRICTED GRANTS	.00	-11,514.56
22	8753	ASSIGNED-PURCH OBL - CURRENT	-570.55	-1,462.42
		TOTAL FUND BALANCE	-524.01	-15,830.84
		TOTAL LIABILITIES + FUND BALANCE	46.54	-14,368.42

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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	1.70	37,784.08
	TOTAL ASSETS		1.70	37,784.08
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1.70	-14.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-37,770.00
	TOTAL FUND BALANCE		-1.70	-37,784.08
TOTAL LIABILITIES + FUND BALANCE			<u>-1.70</u>	<u>-37,784.08</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	6,972.96	26,404.80
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			6,972.96	77,999.24
<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	-12,583.71	67,942.54
51	7700O	DEF INFLOWS-OPEB LIAIBILITY	.00	-15,135.00
51	7700P	DEF INFLOWS -PENSION LIABILITY	.00	-19,364.00
TOTAL LIABILITIES			-12,583.71	-169,369.46
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-29,213.24	-192,576.00
51	7602	EXPENDITURES CONTROL	22,240.28	163,401.76
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	12,583.71	-67,942.54
TOTAL FUND BALANCE			5,610.75	91,370.22
TOTAL LIABILITIES + FUND BALANCE			<u>-6,972.96</u>	<u>-77,999.24</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 \*\*