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MIDDLESBORO INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2020 1

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| FUND: 1 GENERAL FUND             |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 10                               | 6101               | CASH IN BANK                   | 164,677.64               | 2,880,905.97       |
| 10                               | 6153               | ACCOUNTS RECEIVABLE            | -199,871.80              | .00                |
|                                  | TOTAL ASSETS       |                                | -35,194.16               | 2,880,905.97       |
| <b>LIABILITIES</b>               |                    |                                |                          |                    |
| 10                               | 7421               | ACCOUNTS PAYABLE               | 99,471.60                | .00                |
| 10                               | 7461               | ACCRUED SAL & BENEFITS PAYABLE | -13,078.47               | -13,998.30         |
| 10                               | 7461hu             | HUMANA/CHOICECARE NETWORK PPO  | 82.38                    | 51.76              |
| 10                               | 7472               | FICA WITHHELD PAYABLE          | .00                      | -15.19             |
| 10                               | 7475               | CERS WITHHELD PAYABLE          | .00                      | -35.65             |
| 10                               | 7603               | PURCHASE OBLIGATIONS           | 73,568.00                | 114,682.70         |
|                                  | TOTAL LIABILITIES  |                                | 160,043.51               | 100,685.32         |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 10                               | 6302               | REVENUES CONTROL               | -2,615,988.98            | -2,615,988.98      |
| 10                               | 7602               | EXPENDITURES CONTROL           | 280,307.55               | 280,307.55         |
| 10                               | 8732               | RESTRICTED SICK LEAVE PAYABLE  | .00                      | -42,950.73         |
| 10                               | 8752               | ASSIGNED - SITE BASE CFWD      | 297,403.80               | .00                |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | -73,568.00               | -114,682.70        |
| 10                               | 8757               | ASSIGNED - OTHER               | 223,713.56               | -488,276.43        |
| 10                               | 8770               | UNASSIGNED FUND BALANCE        | 1,763,282.72             | .00                |
|                                  | TOTAL FUND BALANCE |                                | -124,849.35              | -2,981,591.29      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | 35,194.16                | -2,880,905.97      |

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| FUND: 2 SPECIAL REVENUE          |       |                                | NET CHANGE FOR PERIOD | ACCOUNT BALANCE   |
|----------------------------------|-------|--------------------------------|-----------------------|-------------------|
| <b>ASSETS</b>                    |       |                                |                       |                   |
| 20                               | 6101  | CASH IN BANK                   | -100,675.93           | 59,203.91         |
| 20                               | 6153  | ACCOUNTS RECEIVABLE            | -257,480.68           | .00               |
| TOTAL ASSETS                     |       |                                | -358,156.61           | 59,203.91         |
| <b>LIABILITIES</b>               |       |                                |                       |                   |
| 20                               | 7421  | ACCOUNTS PAYABLE               | 16,653.84             | .00               |
| 20                               | 7461  | ACCRUED SAL & BENEFITS PAYABLE | 51,864.45             | .00               |
| 20                               | 7481a | DEFERRED REVENUE               | 348,842.23            | .00               |
| 20                               | 7603  | PURCHASE OBLIGATIONS           | 24,275.31             | 85,845.74         |
| TOTAL LIABILITIES                |       |                                | 441,635.83            | 85,845.74         |
| <b>FUND BALANCE</b>              |       |                                |                       |                   |
| 20                               | 6302  | REVENUES CONTROL               | -103,171.08           | -103,171.08       |
| 20                               | 7602  | EXPENDITURES CONTROL           | 43,967.17             | 43,967.17         |
| 20                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -24,275.31            | -85,845.74        |
| 20                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                   | 61,570.43         |
| 20                               | 8770  | UNASSIGNED FUND BALANCE        | .00                   | -61,570.43        |
| TOTAL FUND BALANCE               |       |                                | -83,479.22            | -145,049.65       |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>358,156.61</u>     | <u>-59,203.91</u> |

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| FUND: 310 CAPITAL OUTLAY FUND    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 31                               | 6302 | REVENUES CONTROL     | -47,500.00               | -47,500.00         |
| 31                               | 7602 | EXPENDITURES CONTROL | 47,500.00                | 47,500.00          |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |                    |                              |                          |                    |
| 32                                    | 6101               | CASH IN BANK                 | .00                      | 54,906.17          |
|                                       | TOTAL ASSETS       |                              | .00                      | 54,906.17          |
| <b>FUND BALANCE</b>                   |                    |                              |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL             | -81,192.00               | -81,192.00         |
| 32                                    | 7602               | EXPENDITURES CONTROL         | 81,192.00                | 81,192.00          |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR | .00                      | -54,906.17         |
|                                       | TOTAL FUND BALANCE |                              | .00                      | -54,906.17         |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                              | .00                      | -54,906.17         |

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| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 36                          | 6101 | CASH IN BANK                     | 242.13                   | 264,870.92         |
|                             |      | TOTAL ASSETS                     | 242.13                   | 264,870.92         |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | .00                      | 59,093.57          |
|                             |      | TOTAL LIABILITIES                | .00                      | 59,093.57          |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 36                          | 6302 | REVENUES CONTROL                 | -242.13                  | -242.13            |
| 36                          | 8731 | RESTRICTED GRANTS                | .00                      | -59,093.57         |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -205,535.22        |
| 36                          | 8753 | ASSIGNED-PURCH OBL - CURRENT     | .00                      | -59,093.57         |
| 36                          | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE   | .00                      | 59,093.57          |
| 36                          | 8770 | UNASSIGNED FUND BALANCE          | .00                      | -59,093.57         |
|                             |      | TOTAL FUND BALANCE               | -242.13                  | -323,964.49        |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | -242.13                  | -264,870.92        |

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| FUND: 400 DEBT SERVICE FUND      |                    |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                      |                          |                    |
| 40                               | 6101               | CASH IN BANK         | -166,590.64              | -166,590.64        |
|                                  | TOTAL ASSETS       |                      | -166,590.64              | -166,590.64        |
| <b>FUND BALANCE</b>              |                    |                      |                          |                    |
| 40                               | 6302               | REVENUES CONTROL     | -128,692.00              | -128,692.00        |
| 40                               | 7602               | EXPENDITURES CONTROL | 295,282.64               | 295,282.64         |
|                                  | TOTAL FUND BALANCE |                      | 166,590.64               | 166,590.64         |
| TOTAL LIABILITIES + FUND BALANCE |                    |                      | <u>166,590.64</u>        | <u>166,590.64</u>  |

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| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | 42,387.93                | 307,151.49         |
| 51                               | 6153  | ACCOUNTS RECEIVABLE            | -68,076.89               | .00                |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 24,637.90          |
| 51                               | 6400O | DEFERRED OUTFLOWS-OPEB LIA     | .00                      | 73,832.00          |
| 51                               | 6400P | DEFERRED OUTFLOWS PENSION      | .00                      | 257,106.89         |
| TOTAL ASSETS                     |       |                                | -25,688.96               | 662,728.28         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | 286.47                   | .00                |
| 51                               | 7461  | ACCRUED SAL & BENEFITS PAYABLE | 5,594.22                 | .00                |
| 51                               | 7541O | UNFUNDED PENSION LIAB-PPA      | .00                      | -267,215.00        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -778,021.89        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | 54,728.13                | 261,084.92         |
| 51                               | 7700O | DEFERRED INFLOWS-OPEB          | .00                      | -13,991.00         |
| 51                               | 7700P | DEFERRED INFLOWS - PENSION     | .00                      | -85,404.00         |
| TOTAL LIABILITIES                |       |                                | 60,608.82                | -883,546.97        |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -207,244.46              | -207,244.46        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 20,695.94                | 20,695.94          |
| 51                               | 8711  | NONSPENDABLE-INVENTORIES       | .00                      | -24,637.90         |
| 51                               | 8712  | UNRESTRICTED NET ASSETS        | 206,356.79               | .00                |
| 51                               | 8737O | RESTRICTED-OPEB LIABILITY-PPA  | .00                      | 207,374.00         |
| 51                               | 8737P | RESTRICTED - OTHER             | .00                      | 606,319.00         |
| 51                               | 8739  | RESTRICTED SICK LEAV PAYABLE   | .00                      | -326,959.76        |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -54,728.13               | -261,084.92        |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 206,356.79         |
| TOTAL FUND BALANCE               |       |                                | -34,919.86               | 220,818.69         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 25,688.96                | -662,728.28        |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 80                               | 6201 | LAND                           | .00                      | 177,607.00         |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 655,236.00         |
| 80                               | 6212 | A/D - LAND IMPROVEMENTS        | .00                      | -643,938.50        |
| 80                               | 6221 | BUILDINGS & IMPROVEMENTS       | .00                      | 12,466,853.21      |
| 80                               | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00                      | -8,739,408.88      |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | 7,350.00                 | 1,900,531.42       |
| 80                               | 6232 | A/D - TECHNOLOGY EQUIPMENT     | .00                      | -1,779,068.13      |
| 80                               | 6241 | VEHICLES                       | .00                      | 1,551,946.80       |
| 80                               | 6242 | A/D - VEHICLES                 | .00                      | -1,118,089.19      |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 753,376.00         |
| 80                               | 6252 | A/D - GENERAL EQUIPMENT        | .00                      | -663,525.50        |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 12,366,923.28      |
| TOTAL ASSETS                     |      |                                | 7,350.00                 | 16,928,443.51      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | -7,350.00                | -16,928,443.51     |
| TOTAL FUND BALANCE               |      |                                | -7,350.00                | -16,928,443.51     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | -7,350.00                | -16,928,443.51     |



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| FUND: 81 FOOD SERVICE ASSETS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 27,058.00          |
| 81                               | 6232 | A/D - TECHNOLOGY EQUIPMENT    | .00                      | -26,691.25         |
| 81                               | 6241 | VEHICLES                      | .00                      | 24,450.00          |
| 81                               | 6242 | A/D - VEHICLES                | .00                      | -12,336.67         |
| 81                               | 6251 | GENERAL EQUIPMENT             | 74,893.74                | 465,154.01         |
| 81                               | 6252 | A/D - GENERAL EQUIPMENT       | .00                      | -248,999.37        |
| TOTAL ASSETS                     |      |                               | 74,893.74                | 228,634.72         |
| FUND BALANCE                     |      |                               |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS | -74,893.74               | -228,634.72        |
| TOTAL FUND BALANCE               |      |                               | -74,893.74               | -228,634.72        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | -74,893.74               | -228,634.72        |

\*\* END OF REPORT - Generated by Ava Wilder \*\*