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MIDDLESBORO INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 12

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,172,835.38 | 2,718,310.33 |
| | TOTAL ASSETS | | -1,172,835.38 | 2,718,310.33 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -131.00 |
| 10 | 7461 | ACCRUED SAL & BENEFITS PAYABLE | 656.24 | -18,109.35 |
| 10 | 7461hu | HUMANA/CHOICECARE NETWORK PPO | .00 | -30.62 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | -15.19 |
| 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -35.65 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -2,206.93 | 86,190.11 |
| | TOTAL LIABILITIES | | -1,550.69 | 67,868.30 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -508,785.90 | -10,664,243.27 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,680,965.04 | 8,072,184.30 |
| 10 | 8732 | RESTRICTED SICK LEAVE PAYABLE | .00 | -44,750.79 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,206.93 | -86,190.11 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -63,178.76 |
| | TOTAL FUND BALANCE | | 1,174,386.07 | -2,786,178.63 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>1,172,835.38</u> | <u>-2,718,310.33</u> |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 118,997.78 | 157,797.84 |
| | | TOTAL ASSETS | 118,997.78 | 157,797.84 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -22,598.14 | 69,470.06 |
| | | TOTAL LIABILITIES | -22,598.14 | 69,470.06 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -689,914.97 | -3,193,307.78 |
| 20 | 7602 | EXPENDITURES CONTROL | 570,917.19 | 3,035,509.94 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 22,598.14 | -69,470.06 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 31,967.30 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -31,967.30 |
| | | TOTAL FUND BALANCE | -96,399.64 | -227,267.90 |
| | | TOTAL LIABILITIES + FUND BALANCE | -118,997.78 | -157,797.84 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -98,997.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 98,997.00 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 49,724.85 | 54,906.17 |
| | TOTAL ASSETS | | 49,724.85 | 54,906.17 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -90,966.00 | -412,817.00 |
| 32 | 7602 | EXPENDITURES CONTROL | 41,241.15 | 412,817.00 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -54,906.17 |
| | TOTAL FUND BALANCE | | -49,724.85 | -54,906.17 |
| TOTAL LIABILITIES + FUND BALANCE | | | -49,724.85 | -54,906.17 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -3,556.83 | 264,628.79 |
| | TOTAL ASSETS | | -3,556.83 | 264,628.79 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -1,000.00 | 59,093.57 |
| | TOTAL LIABILITIES | | -1,000.00 | 59,093.57 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -235.80 | -37,126.93 |
| 36 | 7602 | EXPENDITURES CONTROL | 3,792.63 | 740,077.12 |
| 36 | 8731 | RESTRICTED GRANTS | .00 | -77,419.72 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -890,159.26 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,000.00 | -59,093.57 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 77,419.72 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -77,419.72 |
| | TOTAL FUND BALANCE | | 4,556.83 | -323,722.36 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>3,556.83</u> | <u>-264,628.79</u> |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | 159,276.16 | .00 |
| | TOTAL ASSETS | | 159,276.16 | .00 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -159,276.16 | -699,824.01 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 699,824.01 |
| | TOTAL FUND BALANCE | | -159,276.16 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | -159,276.16 | .00 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -61,989.84 | 264,763.56 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 24,637.90 |
| 51 | 64000 | DEFERRED OUTFLOWS-OPEB LIA | .00 | 73,832.00 |
| 51 | 6400P | DEFERRED OUTFLOWS PENSION | .00 | 257,106.89 |
| TOTAL ASSETS | | | -61,989.84 | 620,340.35 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED PENSION LIAB-PPA | .00 | -267,215.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -778,021.89 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -2,105.08 | 232,162.81 |
| 51 | 77000 | DEFERRED INFLOWS-OPEB | .00 | -13,991.00 |
| 51 | 7700P | DEFERRED INFLOWS - PENSION | .00 | -85,404.00 |
| TOTAL LIABILITIES | | | -2,105.08 | -912,469.08 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -89,996.31 | -1,378,838.27 |
| 51 | 7602 | EXPENDITURES CONTROL | 151,986.15 | 1,114,074.71 |
| 51 | 8711 | NONSPENDABLE-INVENTORIES | .00 | -24,637.90 |
| 51 | 8712 | UNRESTRICTED NET ASSETS | .00 | -91,668.00 |
| 51 | 87370 | RESTRICTED-OPEB LIABILITY-PPA | .00 | 207,374.00 |
| 51 | 8737P | RESTRICTED - OTHER | .00 | 606,319.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,105.08 | -232,162.81 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 91,668.00 |
| TOTAL FUND BALANCE | | | 64,094.92 | 292,128.73 |
| TOTAL LIABILITIES + FUND BALANCE | | | 61,989.84 | -620,340.35 |

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| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 177,607.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 655,236.00 |
| 80 | 6212 | A/D - LAND IMPROVEMENTS | .00 | -640,293.50 |
| 80 | 6221 | BUILDINGS & IMPROVEMENTS | .00 | 12,466,853.21 |
| 80 | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00 | -8,523,484.12 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 1,893,181.42 |
| 80 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -1,736,898.19 |
| 80 | 6241 | VEHICLES | .00 | 1,446,859.80 |
| 80 | 6242 | A/D - VEHICLES | .00 | -1,064,282.75 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 713,576.00 |
| 80 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -653,631.49 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 12,366,923.28 |
| TOTAL ASSETS | | | .00 | 17,101,646.66 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | .00 | -17,101,646.66 |
| TOTAL FUND BALANCE | | | .00 | -17,101,646.66 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -17,101,646.66 |

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| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 27,058.00 |
| 81 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -26,202.25 |
| 81 | 6241 | VEHICLES | .00 | 24,450.00 |
| 81 | 6242 | A/D - VEHICLES | .00 | -9,176.67 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 366,996.87 |
| 81 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -223,114.38 |
| TOTAL ASSETS | | | .00 | 160,011.57 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -160,011.57 |
| TOTAL FUND BALANCE | | | .00 | -160,011.57 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -160,011.57 |

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