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MIDDLESBORO INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2020 10

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| FUND: 1 GENERAL FUND             |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 10                               | 6101               | CASH IN BANK                   | -166,569.51              | 3,534,058.50       |
|                                  | TOTAL ASSETS       |                                | -166,569.51              | 3,534,058.50       |
| <b>LIABILITIES</b>               |                    |                                |                          |                    |
| 10                               | 7461               | ACCRUED SAL & BENEFITS PAYABLE | 264.58                   | -13,655.61         |
| 10                               | 7461hu             | HUMANA/CHOICECARE NETWORK PPO  | 110.09                   | -129.70            |
| 10                               | 7472               | FICA WITHHELD PAYABLE          | .00                      | -15.19             |
| 10                               | 7475               | CERS WITHHELD PAYABLE          | .00                      | -35.65             |
| 10                               | 7603               | PURCHASE OBLIGATIONS           | -17,352.61               | 102,889.81         |
|                                  | TOTAL LIABILITIES  |                                | -16,977.94               | 89,053.66          |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 10                               | 6302               | REVENUES CONTROL               | -529,235.99              | -8,846,028.73      |
| 10                               | 7602               | EXPENDITURES CONTROL           | 695,430.83               | 5,854,270.20       |
| 10                               | 8732               | RESTRICTED SICK LEAVE PAYABLE  | .00                      | -42,950.73         |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 17,352.61                | -102,889.81        |
| 10                               | 8757               | ASSIGNED - OTHER               | .00                      | -488,276.43        |
| 10                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | 2,763.34           |
|                                  | TOTAL FUND BALANCE |                                | 183,547.45               | -3,623,112.16      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | 166,569.51               | -3,534,058.50      |

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| FUND: 2 SPECIAL REVENUE          |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 20                               | 6101 | CASH IN BANK                   | -89,779.50               | -440,585.26        |
|                                  |      | TOTAL ASSETS                   | -89,779.50               | -440,585.26        |
| <b>LIABILITIES</b>               |      |                                |                          |                    |
| 20                               | 7603 | PURCHASE OBLIGATIONS           | 28,405.91                | 72,962.25          |
|                                  |      | TOTAL LIABILITIES              | 28,405.91                | 72,962.25          |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 20                               | 6302 | REVENUES CONTROL               | -96,953.93               | -1,431,163.20      |
| 20                               | 7602 | EXPENDITURES CONTROL           | 186,733.43               | 1,871,748.46       |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | -28,405.91               | -72,962.25         |
| 20                               | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 61,570.43          |
| 20                               | 8770 | UNASSIGNED FUND BALANCE        | .00                      | -61,570.43         |
|                                  |      | TOTAL FUND BALANCE             | 61,373.59                | 367,623.01         |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 89,779.50                | 440,585.26         |

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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     | .00                      | -47,500.00         |
| 31                               | 7602 | EXPENDITURES CONTROL | .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             | .00                      | -313,374.00        |
| 32                                    | 7602               | EXPENDITURES CONTROL         | .00                      | 313,374.00         |
| 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                     | -17,978.43               | 56,006.03          |
|                             |      | TOTAL ASSETS                     | -17,978.43               | 56,006.03          |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | .00                      | 53,434.87          |
|                             |      | TOTAL LIABILITIES                | .00                      | 53,434.87          |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 36                          | 6302 | REVENUES CONTROL                 | .00                      | -557,904.65        |
| 36                          | 7602 | EXPENDITURES CONTROL             | 17,978.43                | 766,527.41         |
| 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                      | -53,434.87         |
| 36                          | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE   | .00                      | 59,093.57          |
| 36                          | 8770 | UNASSIGNED FUND BALANCE          | .00                      | -59,093.57         |
|                             |      | TOTAL FUND BALANCE               | 17,978.43                | -109,440.90        |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | 17,978.43                | -56,006.03         |

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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         | -54,702.50               | -107,779.74        |
|                                  | TOTAL ASSETS       |                      | -54,702.50               | -107,779.74        |
| <b>FUND BALANCE</b>              |                    |                      |                          |                    |
| 40                               | 6302               | REVENUES CONTROL     | .00                      | -380,576.50        |
| 40                               | 7602               | EXPENDITURES CONTROL | 54,702.50                | 488,356.24         |
|                                  | TOTAL FUND BALANCE |                      | 54,702.50                | 107,779.74         |
| TOTAL LIABILITIES + FUND BALANCE |                    |                      | <u>54,702.50</u>         | <u>107,779.74</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                   | 104,256.08               | 433,686.46         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 24,637.90          |
| 51                               | 6400O | DEFERRED OUTFLOWS-OPEB LIA     | .00                      | 66,817.08          |
| 51                               | 6400P | DEFERRED OUTFLOWS PENSION      | .00                      | 206,111.98         |
| TOTAL ASSETS                     |       |                                | 104,256.08               | 731,253.42         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7541O | UNFUNDED PENSION LIAB-PPA      | .00                      | -238,588.47        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -818,440.22        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -6,909.79                | 180,682.50         |
| 51                               | 7700O | DEFERRED INFLOWS-OPEB          | .00                      | -45,292.59         |
| 51                               | 7700P | DEFERRED INFLOWS - PENSION     | .00                      | -68,047.18         |
| TOTAL LIABILITIES                |       |                                | -6,909.79                | -989,685.96        |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -187,372.91              | -1,247,667.14      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 83,116.83                | 934,583.65         |
| 51                               | 8711  | NONSPENDABLE-INVENTORIES       | .00                      | -24,637.90         |
| 51                               | 8737O | RESTRICTED-OPEB LIABILITY-PPA  | .00                      | 217,063.98         |
| 51                               | 8737P | RESTRICTED - OTHER             | .00                      | 680,375.42         |
| 51                               | 8739  | RESTRICTED SICK LEAV PAYABLE   | .00                      | -326,959.76        |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 6,909.79                 | -180,682.50        |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 206,356.79         |
| TOTAL FUND BALANCE               |       |                                | -97,346.29               | 258,432.54         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | -104,256.08              | -731,253.42        |

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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                      | 20,258,141.68      |
| 80                               | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00                      | -8,739,408.88      |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .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                      | 5,315,711.93       |
| TOTAL ASSETS                     |      |                                | .00                      | 17,668,520.63      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | .00                      | -17,668,520.63     |
| TOTAL FUND BALANCE               |      |                                | .00                      | -17,668,520.63     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -17,668,520.63     |



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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             | .00                      | 465,154.01         |
| 81                               | 6252 | A/D - GENERAL EQUIPMENT       | .00                      | -248,999.37        |
| TOTAL ASSETS                     |      |                               | .00                      | 228,634.72         |
| FUND BALANCE                     |      |                               |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS | .00                      | -228,634.72        |
| TOTAL FUND BALANCE               |      |                               | .00                      | -228,634.72        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | .00                      | -228,634.72        |

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