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MIDDLESBORO INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2019 8

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| FUND: 1 GENERAL FUND             |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 10                               | 6101               | CASH IN BANK                   | -51,969.17               | 4,181,362.11       |
|                                  | TOTAL ASSETS       |                                | -51,969.17               | 4,181,362.11       |
| <b>LIABILITIES</b>               |                    |                                |                          |                    |
| 10                               | 7461               | ACCRUED SAL & BENEFITS PAYABLE | .01                      | -18,765.58         |
| 10                               | 7461hu             | HUMANA/CHOICECARE NETWORK PPO  | .00                      | 9.38               |
| 10                               | 7470               | GWN MARKETING INC. PAYABLE     | 10,000.00                | .00                |
| 10                               | 7472               | FICA WITHHELD PAYABLE          | .00                      | -15.19             |
| 10                               | 7475               | CERS WITHHELD PAYABLE          | .00                      | -35.65             |
| 10                               | 7603               | PURCHASE OBLIGATIONS           | -39,044.81               | 54,213.14          |
|                                  | TOTAL LIABILITIES  |                                | -29,044.80               | 35,406.10          |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 10                               | 6302               | REVENUES CONTROL               | -641,057.85              | -8,480,815.24      |
| 10                               | 7602               | EXPENDITURES CONTROL           | 683,027.01               | 4,426,189.72       |
| 10                               | 8732               | RESTRICTED SICK LEAVE PAYABLE  | .00                      | -44,750.79         |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 39,044.81                | -54,213.14         |
| 10                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | -63,178.76         |
|                                  | TOTAL FUND BALANCE |                                | 81,013.97                | -4,216,768.21      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | 51,969.17                | -4,181,362.11      |
|                                  |                    |                                | =====                    | =====              |

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| FUND: 2 SPECIAL REVENUE          |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 20                               | 6101 | CASH IN BANK                   | 68,851.93                | -276,723.25        |
|                                  |      | TOTAL ASSETS                   | 68,851.93                | -276,723.25        |
| <b>LIABILITIES</b>               |      |                                |                          |                    |
| 20                               | 7461 | ACCRUED SAL & BENEFITS PAYABLE | .00                      | -1,072.67          |
| 20                               | 7603 | PURCHASE OBLIGATIONS           | -158,031.98              | 28,174.21          |
|                                  |      | TOTAL LIABILITIES              | -158,031.98              | 27,101.54          |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 20                               | 6302 | REVENUES CONTROL               | -397,784.24              | -1,510,257.93      |
| 20                               | 7602 | EXPENDITURES CONTROL           | 328,932.31               | 1,788,053.85       |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | 158,031.98               | -28,174.21         |
| 20                               | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 31,967.30          |
| 20                               | 8770 | UNASSIGNED FUND BALANCE        | .00                      | -31,967.30         |
|                                  |      | TOTAL FUND BALANCE             | 89,180.05                | 249,621.71         |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | -68,851.93               | 276,723.25         |

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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                      | -49,250.00         |
| 31                               | 7602 | EXPENDITURES CONTROL | .00                      | 49,250.00          |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | =====                    | =====              |

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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                      | 5,181.32           |
|                                       | TOTAL ASSETS       |                      | .00                      | 5,181.32           |
| <b>FUND BALANCE</b>                   |                    |                      |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL     | .00                      | -321,851.00        |
| 32                                    | 7602               | EXPENDITURES CONTROL | .00                      | 371,575.85         |
| 32                                    | 8737               | RESTRICTED - OTHER   | .00                      | -54,906.17         |
|                                       | TOTAL FUND BALANCE |                      | .00                      | -5,181.32          |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                      | .00                      | -5,181.32          |

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| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE     |
|-----------------------------|------|----------------------------------|--------------------------|------------------------|
| <b>ASSETS</b>               |      |                                  |                          |                        |
| 36                          | 6101 | CASH IN BANK                     | -140,248.77              | 387,250.03             |
|                             |      | TOTAL ASSETS                     | -140,248.77              | 387,250.03             |
| <b>LIABILITIES</b>          |      |                                  |                          |                        |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | -5,015.98                | 62,188.57              |
|                             |      | TOTAL LIABILITIES                | -5,015.98                | 62,188.57              |
| <b>FUND BALANCE</b>         |      |                                  |                          |                        |
| 36                          | 6302 | REVENUES CONTROL                 | -463.40                  | -36,260.14             |
| 36                          | 7602 | EXPENDITURES CONTROL             | 140,712.17               | 616,589.09             |
| 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     | 5,015.98                 | -62,188.57             |
| 36                          | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE   | .00                      | 77,419.72              |
| 36                          | 8770 | UNASSIGNED FUND BALANCE          | .00                      | -77,419.72             |
|                             |      | TOTAL FUND BALANCE               | 145,264.75               | -449,438.60            |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | =====140,248.77=====     | ===== -387,250.03===== |

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| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | .00                      | -440,813.35        |
| 40                               | 7602 | EXPENDITURES CONTROL | .00                      | 440,813.35         |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00                      | .00                |

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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                   | 19,090.02                | 259,317.73         |
| 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                     |       |                                | 19,090.02                | 614,894.52         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7541O | UNFUNDED PENSION LIAB-PPA      | .00                      | -267,215.00        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -778,021.89        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -7,138.02                | 149,908.00         |
| 51                               | 7700O | DEFERRED INFLOWS-OPEB          | .00                      | -13,991.00         |
| 51                               | 7700P | DEFERRED INFLOWS - PENSION     | .00                      | -85,404.00         |
| TOTAL LIABILITIES                |       |                                | -7,138.02                | -994,723.89        |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -105,872.71              | -958,249.58        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 86,782.69                | 698,931.85         |
| 51                               | 8711  | NONSPENDABLE-INVENTORIES       | .00                      | -24,637.90         |
| 51                               | 8712  | UNRESTRICTED NET ASSETS        | .00                      | -91,668.00         |
| 51                               | 8737O | RESTRICTED-OPEB LIABILITY-PPA  | .00                      | 207,374.00         |
| 51                               | 8737P | RESTRICTED - OTHER             | .00                      | 606,319.00         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 7,138.02                 | -149,908.00        |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 91,668.00          |
| TOTAL FUND BALANCE               |       |                                | -11,952.00               | 379,829.37         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | -19,090.02               | -614,894.52        |

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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                      | -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<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 27,058.00          |
| 81                               | 6232 | A/D - TECHNOLOGY EQUIPMENT    | .00                      | -26,202.25         |
| 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 \*\*