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MIDDLESBORO INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 7

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 405,498.03 | 4,230,795.58 |
| | TOTAL ASSETS | | 405,498.03 | 4,230,795.58 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCRUED SAL & BENEFITS PAYABLE | 301.82 | -18,765.59 |
| 10 | 7461hu | HUMANA/CHOICECARE NETWORK PPO | .00 | 9.38 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | -15.19 |
| 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -35.65 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 8,489.35 | 93,257.95 |
| | TOTAL LIABILITIES | | 8,791.17 | 74,450.90 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -761,947.06 | -7,847,221.69 |
| 10 | 7602 | EXPENDITURES CONTROL | 356,147.21 | 3,743,162.71 |
| 10 | 8732 | RESTRICTED SICK LEAVE PAYABLE | .00 | -44,750.79 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -8,489.35 | -93,257.95 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -63,178.76 |
| | TOTAL FUND BALANCE | | -414,289.20 | -4,305,246.48 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-405,498.03</u> | <u>-4,230,795.58</u> |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -119,185.26 | -345,575.18 |
| | | TOTAL ASSETS | -119,185.26 | -345,575.18 |
| LIABILITIES | | | | |
| 20 | 7461 | ACCRUED SAL & BENEFITS PAYABLE | .00 | -1,072.67 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -11,265.59 | 186,206.19 |
| | | TOTAL LIABILITIES | -11,265.59 | 185,133.52 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -13,271.81 | -1,112,473.69 |
| 20 | 7602 | EXPENDITURES CONTROL | 132,457.07 | 1,459,121.54 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 11,265.59 | -186,206.19 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 31,967.30 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -31,967.30 |
| | | TOTAL FUND BALANCE | 130,450.85 | 160,441.66 |
| TOTAL LIABILITIES + FUND BALANCE | | | 119,185.26 | 345,575.18 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 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 | | | .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 | -61,691.64 | 5,181.32 |
| | TOTAL ASSETS | | -61,691.64 | 5,181.32 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -321,851.00 |
| 32 | 7602 | EXPENDITURES CONTROL | 61,691.64 | 371,575.85 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -54,906.17 |
| | TOTAL FUND BALANCE | | 61,691.64 | -5,181.32 |
| TOTAL LIABILITIES + FUND BALANCE | | | 61,691.64 | -5,181.32 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -93,913.80 | 527,498.80 |
| | | TOTAL ASSETS | -93,913.80 | 527,498.80 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | .00 | 67,204.55 |
| | | TOTAL LIABILITIES | .00 | 67,204.55 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -737.67 | -35,796.74 |
| 36 | 7602 | EXPENDITURES CONTROL | 94,651.47 | 475,876.92 |
| 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 | .00 | -67,204.55 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 77,419.72 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -77,419.72 |
| | | TOTAL FUND BALANCE | 93,913.80 | -594,703.35 |
| TOTAL LIABILITIES + FUND BALANCE | | | 93,913.80 | -527,498.80 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -61,691.64 | -440,813.35 |
| 40 | 7602 | EXPENDITURES CONTROL | 61,691.64 | 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 FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 26,472.43 | 242,763.41 |
| 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 | | | 26,472.43 | 598,340.20 |
| LIABILITIES | | | | |
| 51 | 7541O | UNFUNDED PENSION LIAB-PPA | .00 | -267,215.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -778,021.89 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -4,840.00 | 157,046.02 |
| 51 | 7700O | DEFERRED INFLOWS-OPEB | .00 | -13,991.00 |
| 51 | 7700P | DEFERRED INFLOWS - PENSION | .00 | -85,404.00 |
| TOTAL LIABILITIES | | | -4,840.00 | -987,585.87 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -78,844.07 | -852,376.87 |
| 51 | 7602 | EXPENDITURES CONTROL | 52,371.64 | 609,613.46 |
| 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 | 4,840.00 | -157,046.02 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 91,668.00 |
| TOTAL FUND BALANCE | | | -21,632.43 | 389,245.67 |
| TOTAL LIABILITIES + FUND BALANCE | | | -26,472.43 | -598,340.20 |

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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 **