

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-32,363.38	4,064,913.15
10	6153	ACCOUNTS RECEIVABLE	-96,057.41	.00
	TOTAL ASSETS		-128,420.79	4,064,913.15
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	152,254.26	.00
10	7461	ACCRUED SAL & BENEFITS PAYABLE	3,504.02	87.46
10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	-276.02
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	.00	-262.46
10	7474	KTRS WITHHELD PAYABLE	.00	1,000.00
10	7603	PURCHASE OBLIGATIONS	23,571.83	91,566.75
	TOTAL LIABILITIES		179,330.11	92,115.73
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,492,205.50	-3,492,205.50
10	7602	EXPENDITURES CONTROL	436,620.84	436,620.84
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-117,212.33
10	8752	ASSIGNED - SITE BASE CFWD	311,872.37	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-23,571.83	-91,566.75
10	8757	ASSIGNED - OTHER	.00	-824,670.23
10	8770	UNASSIGNED FUND BALANCE	2,716,374.80	-67,994.91
	TOTAL FUND BALANCE		-50,909.32	-4,157,028.88
	TOTAL LIABILITIES + FUND BALANCE		128,420.79	-4,064,913.15

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BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-8,514.62	-530,263.46
20	6153	ACCOUNTS RECEIVABLE	-1,157,000.46	.00
		TOTAL ASSETS	-1,165,515.08	-530,263.46
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	100,466.82	.00
20	7461	ACCRUED SAL & BENEFITS PAYABLE	123,957.07	.00
20	7481a	DEFERRED REVENUE	410,827.73	.00
20	7603	PURCHASE OBLIGATIONS	152,469.52	850,505.54
		TOTAL LIABILITIES	787,721.14	850,505.54
FUND BALANCE				
20	6302	REVENUES CONTROL	525,849.73	525,849.73
20	7602	EXPENDITURES CONTROL	4,413.73	4,413.73
20	8753	ASSIGNED-PURCH OBL - CURRENT	-152,469.52	-850,505.54
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	698,036.02
20	8770	UNASSIGNED FUND BALANCE	.00	-698,036.02
		TOTAL FUND BALANCE	377,793.94	-320,242.08
		TOTAL LIABILITIES + FUND BALANCE	1,165,515.08	530,263.46

BALANCE SHEET FOR 2025 1

FUND: 25 DISTRICT ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	153,592.75
		TOTAL ASSETS	.00	153,592.75
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-153,592.75
		TOTAL FUND BALANCE	.00	-153,592.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-153,592.75

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BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	-45,000.00	-45,000.00
	31	7602 EXPENDITURES CONTROL	45,000.00	45,000.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	44,348.69
		TOTAL ASSETS	.00	44,348.69
FUND BALANCE				
	32	6302 REVENUES CONTROL	-140,139.00	-140,139.00
	32	7602 EXPENDITURES CONTROL	140,139.00	140,139.00
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-13,228.59
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,120.10
		TOTAL FUND BALANCE	.00	-44,348.69
		TOTAL LIABILITIES + FUND BALANCE	.00	-44,348.69

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	19,534.27
		TOTAL ASSETS	.00	19,534.27
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	108,807.30
		TOTAL LIABILITIES	.00	108,807.30
FUND BALANCE				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-19,534.27
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-108,807.30
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	108,807.30
36	8770	UNASSIGNED FUND BALANCE	.00	-108,807.30
		TOTAL FUND BALANCE	.00	-128,341.57
		TOTAL LIABILITIES + FUND BALANCE	.00	-19,534.27

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-129,942.75	-129,942.75
		TOTAL ASSETS	-129,942.75	-129,942.75
FUND BALANCE				
40	6302	REVENUES CONTROL	-236,239.00	-236,239.00
40	7602	EXPENDITURES CONTROL	366,181.75	366,181.75
		TOTAL FUND BALANCE	129,942.75	129,942.75
		TOTAL LIABILITIES + FUND BALANCE	129,942.75	129,942.75

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	190,648.83	579,262.14
51	6153	ACCOUNTS RECEIVABLE	-113,678.11	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	24,637.90
51	64000	DEFERRED OUTFLOWS-OPEB LIA	.00	140,212.53
51	6400P	DEFERRED OUTFLOWS PENSION	.00	253,500.48
TOTAL ASSETS			76,970.72	997,613.05
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	21,188.50	.00
51	7461	ACCRUED SAL & BENEFITS PAYABLE	5,696.93	.00
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-246,654.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-903,644.88
51	7603	PURCHASE OBLIGATIONS	89,000.00	158,750.00
51	77000	DEFERRED INFLOWS-OPEB	.00	-162,336.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-206,716.76
TOTAL LIABILITIES			115,885.43	-1,360,601.97
FUND BALANCE				
51	6302	REVENUES CONTROL	-108,361.10	-108,361.10
51	7602	EXPENDITURES CONTROL	4,504.95	4,504.95
51	8711	NONSPENDABLE-INVENTORIES	.00	-24,637.90
51	8712	UNRESTRICTED NET ASSETS	.00	-69,750.00
51	87370	RESTRICTED-OPEB LIABILITY-PPA	.00	268,777.80
51	8737P	RESTRICTED - OTHER	.00	856,870.52
51	8739	RESTRICTED SICK LEAV PAYABLE	-88,344.00	-563,759.35
51	8753	ASSIGNED-PURCH OBL - CURRENT	-89,000.00	-158,750.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	88,344.00	158,094.00
TOTAL FUND BALANCE			-192,856.15	362,988.92
TOTAL LIABILITIES + FUND BALANCE			-76,970.72	-997,613.05

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BALANCE SHEET FOR 2025 1

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	-653,913.50
80	6221	BUILDINGS & IMPROVEMENTS	.00	26,266,884.43
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-9,767,033.11
80	6231	TECHNOLOGY EQUIPMENT	.00	1,952,895.42
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,906,586.69
80	6241	VEHICLES	.00	2,369,040.79
80	6242	A/D - VEHICLES	.00	-1,533,099.21
80	6251	GENERAL EQUIPMENT	.00	835,294.23
80	6252	A/D - GENERAL EQUIPMENT	.00	-730,365.72
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,976,274.87
TOTAL ASSETS			.00	22,642,234.51
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-22,642,234.51
TOTAL FUND BALANCE			.00	-22,642,234.51
TOTAL LIABILITIES + FUND BALANCE			.00	-22,642,234.51

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BALANCE SHEET FOR 2025 1

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	-27,058.00
81	6241	VEHICLES	.00	126,330.00
81	6242	A/D - VEHICLES	.00	-103,994.00
81	6251	GENERAL EQUIPMENT	.00	827,440.42
81	6252	A/D - GENERAL EQUIPMENT	.00	-451,352.18
	TOTAL ASSETS		.00	398,424.24
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-398,424.24
	TOTAL FUND BALANCE		.00	-398,424.24
	TOTAL LIABILITIES + FUND BALANCE		.00	-398,424.24

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