

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-271,739.91	3,919,431.23
		TOTAL ASSETS	-271,739.91	3,919,431.23
LIABILITIES				
	10	7461 ACCRUED SAL & BENEFITS PAYABLE	.45	87.91
	10	7461am AMERICAN FIDELITY ASSURANCE CO	.00	-276.02
	10	7461hu HUMANA/CHOICECARE NETWORK PPO	1,331.60	587.74
	10	7474 KTRS WITHHELD PAYABLE	22.44	-3.69
	10	7603 PURCHASE OBLIGATIONS	-13,205.14	120,757.28
		TOTAL LIABILITIES	-11,850.65	121,153.22
FUND BALANCE				
	10	6302 REVENUES CONTROL	-552,340.46	-5,275,402.68
	10	7602 EXPENDITURES CONTROL	822,725.88	2,371,348.90
	10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-117,212.33
	10	8753 ASSIGNED-PURCH OBL - CURRENT	13,205.14	-120,757.28
	10	8757 ASSIGNED - OTHER	.00	-824,670.23
	10	8770 UNASSIGNED FUND BALANCE	.00	-73,890.83
		TOTAL FUND BALANCE	283,590.56	-4,040,584.45
		TOTAL LIABILITIES + FUND BALANCE	271,739.91	-3,919,431.23

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BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-238,494.18	-1,817,535.59
		TOTAL ASSETS	-238,494.18	-1,817,535.59
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-53,324.63	805,279.65
		TOTAL LIABILITIES	-53,324.63	805,279.65
FUND BALANCE				
20	6302	REVENUES CONTROL	-231,665.71	135,642.52
20	7602	EXPENDITURES CONTROL	470,159.89	1,681,893.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	53,324.63	-805,279.65
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	698,036.02
20	8770	UNASSIGNED FUND BALANCE	.00	-698,036.02
		TOTAL FUND BALANCE	291,818.81	1,012,255.94
		TOTAL LIABILITIES + FUND BALANCE	238,494.18	1,817,535.59

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BALANCE SHEET FOR 2025 4

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 4

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

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BALANCE SHEET FOR 2025 4

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	.00	-140,139.00
	32	7602	EXPENDITURES CONTROL	.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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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-4,700.00	-11,246.54
	TOTAL ASSETS		-4,700.00	-11,246.54
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	108,807.30
	TOTAL LIABILITIES		.00	108,807.30
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	4,700.00	30,780.81
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		4,700.00	-97,560.76
	TOTAL LIABILITIES + FUND BALANCE		4,700.00	11,246.54

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BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-17,565.00	-147,507.75
			TOTAL ASSETS	-17,565.00	-147,507.75
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-236,239.00
	40	7602	EXPENDITURES CONTROL	17,565.00	383,746.75
			TOTAL FUND BALANCE	17,565.00	147,507.75
			TOTAL LIABILITIES + FUND BALANCE	17,565.00	147,507.75

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BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,638.86	647,721.91
51	6171	INVENTORIES FOR CONSUMPTION	.00	88,810.57
51	64000	DEFERRED OUTFLOWS-OPEB LIA	.00	89,521.53
51	6400P	DEFERRED OUTFLOWS PENSION	.00	243,947.48
51	65410	FUNDED OPEB ASSET	.00	17,298.31
TOTAL ASSETS			29,638.86	1,087,299.80
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-803,966.88
51	7603	PURCHASE OBLIGATIONS	-3,900.00	201,300.00
51	77000	DEFERRED INFLOWS-OPEB	.00	-332,917.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-220,132.76
TOTAL LIABILITIES			-3,900.00	-1,155,716.66
FUND BALANCE				
51	6302	REVENUES CONTROL	-153,005.09	-962,652.33
51	7602	EXPENDITURES CONTROL	123,366.23	314,921.06
51	8711	NONSPENDABLE-INVENTORIES	.00	-88,810.57
51	8712	UNRESTRICTED NET ASSETS	.00	-69,750.00
51	8737O	RESTRICTED-OPEB LIABILITY-PPA	.00	226,097.18
51	8737P	RESTRICTED - OTHER	.00	780,152.16
51	8739	RESTRICTED NET POSITION	.00	-88,334.64
51	8753	ASSIGNED-PURCH OBL - CURRENT	3,900.00	-201,300.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
TOTAL FUND BALANCE			-25,738.86	68,416.86
TOTAL LIABILITIES + FUND BALANCE			-29,638.86	-1,087,299.80

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BALANCE SHEET FOR 2025 4

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	30,316,324.11
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	2,108,638.69
TOTAL ASSETS			.00	23,824,038.01
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-23,824,038.01
TOTAL FUND BALANCE			.00	-23,824,038.01
TOTAL LIABILITIES + FUND BALANCE			.00	-23,824,038.01

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BALANCE SHEET FOR 2025 4

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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