MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,297,147.96
ACCOUNTS RECEIVABLE	154,036.54
TOTAL ASSETS	2,451,184.50
LIABILITIES	
ACCOUNTS PAYABLE	-120,234.40
ACCRUED SAL & BENEFITS PAYABLE	-1,197.50
AMERICAN FIDELITY ASSURANCE CO	377.34
HUMANA/CHOICECARE NETWORK PPO	985.14
KTRS WITHHELD PAYABLE	3.27
CERS WITHHELD PAYABLE	-214.99
PURCHASE OBLIGATIONS	.01
TOTAL LIABILITIES	-120,281.13
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-93,602.00
ASSIGNED - SITE BASE CFWD	-275,490.75
ASSIGNED-PURCH OBL - CURRENT	-.01
ASSIGNED-PURCH OBL - PRD 13/YE	-34,872.07
ASSIGNED - OTHER	-733,102.03
UNASSIGNED FUND BALANCE	-1,193,836.51
TOTAL FUND BALANCE FOR FUND 1	-2,330,903.37

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-185,365.08
ACCOUNTS RECEIVABLE	504,219.85
TOTAL ASSETS	318,854.77
LIABILITIES	
ACCOUNTS PAYABLE	-37,856.40
ACCRUED SAL & BENEFITS PAYABLE	-32,072.82
DEFERRED REVENUE	-248,925.47
TOTAL LIABILITIES	-318,854.69
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-.08
TOTAL FUND BALANCE FOR FUND 2	-.08

BALANCE SHEET REPORT FOR FY2025

DISTRICT ACTIVITY (SPEC REV) (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	140,163.51
TOTAL ASSETS	140,163.51
FUND BALANCE	
RESTRICTED - OTHER	-153,592.75
UNASSIGNED FUND BALANCE	13,429.24
TOTAL FUND BALANCE FOR FUND 25	-140,163.51

BALANCE SHEET REPORT FOR FY2025

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	85,276.42
TOTAL ASSETS	85,276.42
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-31,120.10
RESTRICTED-FUTURE CONSTR BG-1	-13,228.59
RESTRICTED-SFCC ESCROW-CURRENT	-40,927.73
TOTAL FUND BALANCE FOR FUND 320	-85,276.42

BALANCE SHEET REPORT FOR FY2025

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	554,847.34
TOTAL ASSETS	554,847.34
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-554,847.34
TOTAL FUND BALANCE FOR FUND 360	-554,847.34

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	621,565.63
ACCOUNTS RECEIVABLE	61,857.62
INVENTORIES FOR CONSUMPTION	88,810.57
DEFERRED OUTFLOWS-OPEB LIA	89,521.53
DEFERRED OUTFLOWS PENSION	243,947.48
FUNDED OPEB ASSET	17,298.31
TOTAL ASSETS	1,123,001.14
LIABILITIES	
ACCOUNTS PAYABLE	-18,965.57
ACCRUED SAL & BENEFITS PAYABLE	-10,670.48
UNFUNDED PENSION LIABILITIES	-803,966.88
DEFERRED INFLOWS-OPEB	-332,917.02
DEFERRED INFLOWS - PENSION	-220,132.76
TOTAL LIABILITIES	-1,386,652.71
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-88,810.57
UNRESTRICTED NET ASSETS	9.36
RESTRICTED-OPEB LIABILITY-PPA	226,097.18
RESTRICTED - OTHER	780,152.16
RESTRICTED NET POSITION	-653,796.56
TOTAL FUND BALANCE FOR FUND 51	263,651.57

BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	177,607.00
LAND IMPROVEMENTS	655,236.00
A/D - LAND IMPROVEMENTS	-654,258.50
BUILDINGS & IMPROVEMENTS	30,316,324.11
A/D - BUILDINGS & IMPROVEMENTS	-10,138,320.14
TECHNOLOGY EQUIPMENT	1,952,895.42
A/D - TECHNOLOGY EQUIPMENT	-1,914,544.83
VEHICLES	2,670,435.79
A/D - VEHICLES	-1,674,163.88
GENERAL EQUIPMENT	843,750.55
A/D - GENERAL EQUIPMENT	-746,861.46
CONSTRUCTION WORK IN PROGRESS	2,108,638.69
TOTAL ASSETS	23,596,738.75
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-23,596,738.75
TOTAL FUND BALANCE FOR FUND 8	-23,596,738.75

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	27,058.00
A/D - TECHNOLOGY EQUIPMENT	-27,058.00
VEHICLES	126,330.00
A/D - VEHICLES	-123,652.00
GENERAL EQUIPMENT	895,440.42
A/D - GENERAL EQUIPMENT	-500,314.44
TOTAL ASSETS	397,803.98
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-397,803.98
TOTAL FUND BALANCE FOR FUND 81	-397,803.98

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE

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