MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-33,078.97	2,468,415.43
		TOTAL ASSETS		-33,078.97	2,468,415.43
LIABILITIES					
	10	7461	ACCRUED SAL & BENEFITS PAYABLE	.00	87.91
	10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	534.87
	10	7461hu	HUMANA/CHOICECARE NETWORK PPO	-134.60	1,872.77
	10	7474	KTRS WITHHELD PAYABLE	-22.36	-52.89
	10	7475	CERS WITHHELD PAYABLE	.00	-214.99
	10	7603	PURCHASE OBLIGATIONS	-533.71	86,244.09
		TOTAL LIABILITIES		-690.67	88,471.76
FUND BALANCE					
	10	6302	REVENUES CONTROL	-728,333.83	-9,387,228.08
	10	7602	EXPENDITURES CONTROL	761,569.76	8,481,496.16
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-93,602.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	533.71	-86,244.09
	10	8757	ASSIGNED - OTHER	.00	-733,102.03
	10	8770	UNASSIGNED FUND BALANCE	.00	-738,207.15
		TOTAL FUND BALANCE		33,769.64	-2,556,887.19
		TOTAL LIABILITIES + FUND BALANCE		33,078.97	-2,468,415.43

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	136,339.37	63,838.51
		TOTAL ASSETS		136,339.37	63,838.51
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-.08
	20	7603	PURCHASE OBLIGATIONS	63,732.13	122,542.31
		TOTAL LIABILITIES		63,732.13	122,542.23
FUND BALANCE					
	20	6302	REVENUES CONTROL	-474,855.87	-3,527,159.97
	20	7602	EXPENDITURES CONTROL	338,516.50	3,774,780.22
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-63,732.13	-122,542.31
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	698,036.10
	20	8770	UNASSIGNED FUND BALANCE	.00	-1,009,494.78
		TOTAL FUND BALANCE		-200,071.50	-186,380.74
		TOTAL LIABILITIES + FUND BALANCE		-136,339.37	-63,838.51

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 11

FUND: 25 DISTRICT ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	140,163.51
		TOTAL ASSETS		.00	140,163.51
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-140,163.51
		TOTAL FUND BALANCE		.00	-140,163.51
	TOTAL LIABILITIES + FUND BALANCE			.00	-140,163.51

BALANCE SHEET FOR 2026 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	31	6302	REVENUES CONTROL	-50,559.00	-96,559.00
	31	7602	EXPENDITURES CONTROL	50,559.00	96,559.00
			TOTAL FUND BALANCE	.00	.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	365,867.51
		TOTAL ASSETS		.00	365,867.51
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-658,096.00
	32	7602	EXPENDITURES CONTROL	.00	377,504.91
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-31,120.10
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-13,228.59
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-40,927.73
		TOTAL FUND BALANCE		.00	-365,867.51
		TOTAL LIABILITIES + FUND BALANCE		.00	-365,867.51

BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	21,242.11
		TOTAL ASSETS		.00	21,242.11
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	.00	109,961.70
		TOTAL LIABILITIES		.00	109,961.70
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	533,605.23
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-329,020.29
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-109,961.70
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	108,807.30
	36	8770	UNASSIGNED FUND BALANCE	.00	-334,634.35
		TOTAL FUND BALANCE		.00	-131,203.81
		TOTAL LIABILITIES + FUND BALANCE		.00	-21,242.11

BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-173,727.03	-173,727.03
		TOTAL ASSETS		-173,727.03	-173,727.03
FUND BALANCE					
	40	6302	REVENUES CONTROL	-50,559.00	-723,453.91
	40	7602	EXPENDITURES CONTROL	224,286.03	897,180.94
		TOTAL FUND BALANCE		173,727.03	173,727.03
		TOTAL LIABILITIES + FUND BALANCE		173,727.03	173,727.03

BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	21,038.82	771,813.14
	51	6171	INVENTORIES FOR CONSUMPTION	.00	88,810.57
	51	6400O	DEFERRED OUTFLOWS-OPEB LIA	.00	76,671.53
	51	6400P	DEFERRED OUTFLOWS PENSION	.00	243,828.48
	51	6541O	FUNDED OPEB ASSET	.00	23,878.31
		TOTAL ASSETS		21,038.82	1,205,002.03
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-825,361.88
	51	7603	PURCHASE OBLIGATIONS	-30,500.00	184,250.00
	51	7700O	DEFERRED INFLOWS-OPEB	.00	-263,991.02
	51	7700P	DEFERRED INFLOWS - PENSION	.00	-147,105.76
		TOTAL LIABILITIES		-30,500.00	-1,052,208.66
FUND BALANCE					
	51	6302	REVENUES CONTROL	-138,681.99	-2,049,587.60
	51	7602	EXPENDITURES CONTROL	117,643.17	1,159,874.46
	51	8711	NONSPENDABLE-INVENTORIES	.00	-88,810.57
	51	8712	UNRESTRICTED NET ASSETS	.00	-182,157.64
	51	8737O	RESTRICTED-OPEB LIABILITY-PPA	.00	163,444.00
	51	8737P	RESTRICTED - OTHER	.00	728,640.00
	51	8739	RESTRICTED NET POSITION	.00	141,959.98
	51	8753	ASSIGNED-PURCH OBL - CURRENT	30,500.00	-184,250.00
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
		TOTAL FUND BALANCE		9,461.18	-152,793.37
		TOTAL LIABILITIES + FUND BALANCE		-21,038.82	-1,205,002.03

BALANCE SHEET FOR 2026 11

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	-654,258.50
	80	6221	BUILDINGS & IMPROVEMENTS	.00	30,316,324.11
	80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-10,138,320.14
	80	6231	TECHNOLOGY EQUIPMENT	.00	1,952,895.42
	80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,914,544.83
	80	6241	VEHICLES	.00	2,542,673.79
	80	6242	A/D - VEHICLES	.00	-1,546,401.88
	80	6251	GENERAL EQUIPMENT	.00	843,750.55
	80	6252	A/D - GENERAL EQUIPMENT	.00	-746,861.46
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,077,480.71
		TOTAL ASSETS		.00	23,565,580.77
FUND BALANCE					
	80	8710	INVESTMENT IN GOVT ASSETS	.00	-23,565,580.77
		TOTAL FUND BALANCE		.00	-23,565,580.77
		TOTAL LIABILITIES + FUND BALANCE		.00	-23,565,580.77

BALANCE SHEET FOR 2026 11

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	-123,652.00
	81	6251	GENERAL EQUIPMENT	.00	895,440.42
	81	6252	A/D - GENERAL EQUIPMENT	.00	-500,314.44
		TOTAL ASSETS		.00	397,803.98
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-397,803.98
		TOTAL FUND BALANCE		.00	-397,803.98
		TOTAL LIABILITIES + FUND BALANCE		.00	-397,803.98

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