# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 6

| FUND: 1 GENERAL FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 10 | 6101 | CASH IN BANK | 327,572.98 | 2,386,695.64 |
| | | TOTAL ASSETS | | 327,572.98 | 2,386,695.64 |
| LIABILITIES | | | | | |
| | 10 | 7421 | ACCOUNTS PAYABLE | -135.00 | .00 |
| | 10 | 7461 | ACCRUED SAL & BENEFITS PAYABLE | 23,400.69 | 87.91 |
| | 10 | 7461am | AMERICAN FIDELITY ASSURANCE CO | .00 | 388.44 |
| | 10 | 7461hu | HUMANA/CHOICECARE NETWORK PPO | -20.19 | 1,948.37 |
| | 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | 3.27 |
| | 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -214.99 |
| | 10 | 7603 | PURCHASE OBLIGATIONS | -14,500.34 | 51,116.38 |
| | | TOTAL LIABILITIES | | 8,745.16 | 53,329.38 |
| FUND BALANCE | | | | | |
| | 10 | 6302 | REVENUES CONTROL | -1,649,509.47 | -6,117,518.76 |
| | 10 | 7602 | EXPENDITURES CONTROL | 1,298,690.99 | 4,555,314.15 |
| | 10 | 8732 | RESTRICTED SICK LEAVE PAYABLE | .00 | -93,602.00 |
| | 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 14,500.34 | -51,116.38 |
| | 10 | 8757 | ASSIGNED - OTHER | .00 | -733,102.03 |
| | | TOTAL FUND BALANCE | | -336,318.14 | -2,440,025.02 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -327,572.98 | -2,386,695.64 |

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 6

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | -339,752.99 | -875,433.52 |
| | | TOTAL ASSETS | | -339,752.99 | -875,433.52 |
| LIABILITIES | | | | | |
| | 20 | 7421 | ACCOUNTS PAYABLE | .00 | -.08 |
| | 20 | 7603 | PURCHASE OBLIGATIONS | -48,733.36 | 76,457.52 |
| | | TOTAL LIABILITIES | | -48,733.36 | 76,457.44 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -99,458.24 | -1,309,662.56 |
| | 20 | 7602 | EXPENDITURES CONTROL | 439,211.23 | 2,185,096.16 |
| | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 48,733.36 | -76,457.52 |
| | 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 698,036.10 |
| | 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -698,036.10 |
| | | TOTAL FUND BALANCE | | 388,486.35 | 798,976.08 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 339,752.99 | 875,433.52 |

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 6

| 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 6

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -46,000.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 46,000.00 |
| | TOTAL FUND BALANCE | | .00 | .00 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | .00 |

## BALANCE SHEET FOR 2026 6

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | 324,591.63 | 409,868.05 |
| | | TOTAL ASSETS | | 324,591.63 | 409,868.05 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -512,052.00 | -658,096.00 |
| | 32 | 7602 | EXPENDITURES CONTROL | 187,460.37 | 333,504.37 |
| | 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 | | -324,591.63 | -409,868.05 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -324,591.63 | -409,868.05 |

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 6

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 36 | 6101 | CASH IN BANK | -218,327.05 | 21,242.11 |
| | | TOTAL ASSETS | | -218,327.05 | 21,242.11 |
| LIABILITIES | | | | | |
| | 36 | 7603 | PURCHASE OBLIGATIONS | -218,327.05 | 109,961.70 |
| | | TOTAL LIABILITIES | | -218,327.05 | 109,961.70 |
| FUND BALANCE | | | | | |
| | 36 | 7602 | EXPENDITURES CONTROL | 218,327.05 | 533,605.23 |
| | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -329,020.29 |
| | 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 218,327.05 | -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 | | 436,654.10 | -131,203.81 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 218,327.05 | -21,242.11 |

## BALANCE SHEET FOR 2026 6

| FUND: 400 DEBT SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 40 | 6101 | CASH IN BANK | 187,460.37 | .00 |
| | | TOTAL ASSETS | | 187,460.37 | .00 |
| FUND BALANCE | | | | | |
| | 40 | 6302 | REVENUES CONTROL | -187,460.37 | -446,699.37 |
| | 40 | 7602 | EXPENDITURES CONTROL | .00 | 446,699.37 |
| | | TOTAL FUND BALANCE | | -187,460.37 | .00 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -187,460.37 | .00 |

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 6

| FUND: 51 FOOD SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | -37,142.17 | 666,981.62 |
| | 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 | | -37,142.17 | 1,100,170.51 |
| LIABILITIES | | | | | |
| | 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -825,361.88 |
| | 51 | 7603 | PURCHASE OBLIGATIONS | -6,939.08 | 120,976.48 |
| | 51 | 7700O | DEFERRED INFLOWS-OPEB | .00 | -263,991.02 |
| | 51 | 7700P | DEFERRED INFLOWS - PENSION | .00 | -147,105.76 |
| | | TOTAL LIABILITIES | | -6,939.08 | -1,115,482.18 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -104,730.15 | -1,400,589.01 |
| | 51 | 7602 | EXPENDITURES CONTROL | 141,872.32 | 615,707.39 |
| | 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 | 6,939.08 | -120,976.48 |
| | 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 158,094.00 |
| | | TOTAL FUND BALANCE | | 44,081.25 | 15,311.67 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 37,142.17 | -1,100,170.51 |

## BALANCE SHEET FOR 2026 6

| 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 6

| 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 |

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