MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	91,540.97	2,247,796.52
		TOTAL ASSETS		91,540.97	2,247,796.52
LIABILITIES					
	10	7461	ACCRUED SAL & BENEFITS PAYABLE	.00	87.91
	10	7461am	AMERICAN FIDELITY ASSURANCE CO	11.16	388.50
	10	7461hu	HUMANA/CHOICECARE NETWORK PPO	208.99	1,577.24
	10	7474	KTRS WITHHELD PAYABLE	.00	3.27
	10	7475	CERS WITHHELD PAYABLE	.00	-214.99
	10	7603	PURCHASE OBLIGATIONS	-35,143.53	69,303.89
		TOTAL LIABILITIES		-34,923.38	71,145.82
FUND BALANCE					
	10	6302	REVENUES CONTROL	-557,198.42	-3,133,099.53
	10	7602	EXPENDITURES CONTROL	465,437.30	1,710,165.11
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-93,602.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	35,143.53	-69,303.89
	10	8757	ASSIGNED - OTHER	.00	-733,102.03
		TOTAL FUND BALANCE		-56,617.59	-2,318,942.34
		TOTAL LIABILITIES + FUND BALANCE		-91,540.97	-2,247,796.52

BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-233,975.33	-570,875.24
		TOTAL ASSETS		-233,975.33	-570,875.24
LIABILITIES					
	20	7461	ACCRUED SAL & BENEFITS PAYABLE	.00	-32,072.82
	20	7603	PURCHASE OBLIGATIONS	-54,639.15	289,176.27
		TOTAL LIABILITIES		-54,639.15	257,103.45
FUND BALANCE					
	20	6302	REVENUES CONTROL	-53,293.99	-259,924.17
	20	7602	EXPENDITURES CONTROL	287,269.32	862,872.31
	20	8753	ASSIGNED-PURCH OBL - CURRENT	54,639.15	-289,176.27
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	698,036.02
	20	8770	UNASSIGNED FUND BALANCE	.00	-698,036.10
		TOTAL FUND BALANCE		288,614.48	313,771.79
		TOTAL LIABILITIES + FUND BALANCE		233,975.33	570,875.24

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

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 3

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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	85,276.42
		TOTAL ASSETS		.00	85,276.42
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-146,044.00
	32	7602	EXPENDITURES CONTROL	.00	146,044.00
	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	-85,276.42
		TOTAL LIABILITIES + FUND BALANCE		.00	-85,276.42

BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	547,347.34
		TOTAL ASSETS		.00	547,347.34
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	.00	328,288.75
		TOTAL LIABILITIES		.00	328,288.75
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	7,500.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-329,020.29
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-328,288.75
	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	-875,636.09
		TOTAL LIABILITIES + FUND BALANCE		.00	-547,347.34

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-125,338.28
		TOTAL ASSETS		.00	-125,338.28
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-242,244.00
	40	7602	EXPENDITURES CONTROL	.00	367,582.28
		TOTAL FUND BALANCE		.00	125,338.28
		TOTAL LIABILITIES + FUND BALANCE		.00	125,338.28

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	41,732.78	663,058.19
	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		41,732.78	1,096,247.08
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-825,361.88
	51	7603	PURCHASE OBLIGATIONS	10,521.62	229,050.00
	51	7700O	DEFERRED INFLOWS-OPEB	.00	-263,991.02
	51	7700P	DEFERRED INFLOWS - PENSION	.00	-147,105.76
		TOTAL LIABILITIES		10,521.62	-1,007,408.66
FUND BALANCE					
	51	6302	REVENUES CONTROL	-140,022.26	-979,789.59
	51	7602	EXPENDITURES CONTROL	98,289.48	198,831.40
	51	8711	NONSPENDABLE-INVENTORIES	.00	-88,810.57
	51	8712	UNRESTRICTED NET ASSETS	.00	-114,157.64
	51	8737O	RESTRICTED-OPEB LIABILITY-PPA	.00	163,444.00
	51	8737P	RESTRICTED - OTHER	.00	728,640.00
	51	8739	RESTRICTED NET POSITION	.00	73,959.98
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-10,521.62	-229,050.00
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
		TOTAL FUND BALANCE		-52,254.40	-88,838.42
		TOTAL LIABILITIES + FUND BALANCE		-41,732.78	-1,096,247.08

BALANCE SHEET FOR 2026 3

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	2,670,435.79
	80	6242	A/D - VEHICLES	.00	-1,674,163.88
	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 3

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 **