MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,550,262.56
ACCOUNTS RECEIVABLE	92,559.34
TOTAL ASSETS	1,642,821.90
LIABILITIES	
ACCOUNTS PAYABLE	-81,235.44
ACCRUED SAL & BENEFITS PAYABLE	-29,521.33
AMERICAN FIDELITY ASSURANCE CO	534.87
HUMANA/CHOICECARE NETWORK PPO	1,365.72
KTRS WITHHELD PAYABLE	-52.89
CERS WITHHELD PAYABLE	-1,324.68
PURCHASE OBLIGATIONS	.01
TOTAL LIABILITIES	-110,233.74
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-117,931.85
ASSIGNED - SITE BASE CFWD	-282,966.26
ASSIGNED-PURCH OBL - CURRENT	-.01
ASSIGNED-PURCH OBL - PRD 13/YE	-36,499.31
ASSIGNED - OTHER	-483,712.03
UNASSIGNED FUND BALANCE	-611,478.70
TOTAL FUND BALANCE FOR FUND 1	-1,532,588.16

BALANCE SHEET REPORT FOR FY2026

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	38,389.22
ACCOUNTS RECEIVABLE	261,831.07
TOTAL ASSETS	300,220.29
LIABILITIES	
ACCOUNTS PAYABLE	-39,527.96
ACCRUED SAL & BENEFITS PAYABLE	-52,568.79
DEFERRED REVENUE	-208,123.54
TOTAL LIABILITIES	-300,220.29

BALANCE SHEET REPORT FOR FY2026

DISTRICT ACTIVITY (SPEC REV) (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	187,594.26
TOTAL ASSETS	187,594.26
FUND BALANCE	
RESTRICTED - OTHER	-140,163.51
UNASSIGNED FUND BALANCE	-47,430.75
TOTAL FUND BALANCE FOR FUND 25	-187,594.26

BALANCE SHEET REPORT FOR FY2026

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	374,732.48
TOTAL ASSETS	374,732.48
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-31,120.10
RESTRICTED-FUTURE CONSTR BG-1	-13,228.59
RESTRICTED - OTHER	-289,456.06
RESTRICTED-SFCC ESCROW-CURRENT	-40,927.73
TOTAL FUND BALANCE FOR FUND 320	-374,732.48

BALANCE SHEET REPORT FOR FY2026

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	21,242.11
TOTAL ASSETS	21,242.11
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-21,242.11
TOTAL FUND BALANCE FOR FUND 360	-21,242.11

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	693,385.89
ACCOUNTS RECEIVABLE	60,668.31
INVENTORIES FOR CONSUMPTION	88,810.57
DEFERRED OUTFLOWS-OPEB LIA	76,671.53
DEFERRED OUTFLOWS PENSION	243,828.48
FUNDED OPEB ASSET	23,878.31
TOTAL ASSETS	1,187,243.09
LIABILITIES	
ACCOUNTS PAYABLE	-17,701.70
ACCRUED SAL & BENEFITS PAYABLE	-17,373.62
UNFUNDED PENSION LIABILITIES	-825,361.88
DEFERRED INFLOWS-OPEB	-263,991.02
DEFERRED INFLOWS - PENSION	-147,105.76
TOTAL LIABILITIES	-1,271,533.98
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-88,810.57
RESTRICTED-OPEB LIABILITY-PPA	163,444.00
RESTRICTED - OTHER	728,640.00
RESTRICTED NET POSITION	-718,982.54
TOTAL FUND BALANCE FOR FUND 51	84,290.89

BALANCE SHEET REPORT FOR FY2026

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	177,607.00
LAND IMPROVEMENTS	655,236.00
A/D - LAND IMPROVEMENTS	-654,603.50
BUILDINGS & IMPROVEMENTS	30,316,324.11
A/D - BUILDINGS & IMPROVEMENTS	-10,496,077.78
TECHNOLOGY EQUIPMENT	1,952,895.42
A/D - TECHNOLOGY EQUIPMENT	-1,921,245.63
VEHICLES	2,542,673.79
A/D - VEHICLES	-1,700,419.91
GENERAL EQUIPMENT	843,750.55
A/D - GENERAL EQUIPMENT	-763,964.35
CONSTRUCTION WORK IN PROGRESS	2,077,480.71
TOTAL ASSETS	23,029,656.41
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-23,029,656.41
TOTAL FUND BALANCE FOR FUND 8	-23,029,656.41

BALANCE SHEET REPORT FOR FY2026

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	-126,330.00
GENERAL EQUIPMENT	895,440.42
A/D - GENERAL EQUIPMENT	-555,415.34
TOTAL ASSETS	340,025.08
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-340,025.08
TOTAL FUND BALANCE FOR FUND 81	-340,025.08

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE

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