

MIDDLESBORO INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-62,824.97	5,406,499.69	
	TOTAL ASSETS		-62,824.97	5,406,499.69	
LIABILITIES					
10	7461	ACCRUED SAL & BENEFITS PAYABLE	.00	87.46	
10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	-276.02	
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	102.68	179.62	
10	7474	KTRS WITHHELD PAYABLE	.00	1,000.00	
10	7603	PURCHASE OBLIGATIONS	5,345.59	78,433.67	
	TOTAL LIABILITIES		5,448.27	79,424.73	
FUND BALANCE					
10	6302	REVENUES CONTROL	-583,384.23	-9,564,524.18	
10	7602	EXPENDITURES CONTROL	646,106.52	5,181,261.26	
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-118,960.21	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-5,345.59	-78,433.67	
10	8757	ASSIGNED - OTHER	.00	-906,098.46	
10	8770	UNASSIGNED FUND BALANCE	.00	830.84	
	TOTAL FUND BALANCE		57,376.70	-5,485,924.42	
	TOTAL LIABILITIES + FUND BALANCE		62,824.97	-5,406,499.69	

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-523,367.47	-883,382.51
		TOTAL ASSETS	-523,367.47	-883,382.51
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	300,820.39	1,220,689.29
		TOTAL LIABILITIES	300,820.39	1,220,689.29
FUND BALANCE				
20	6302	REVENUES CONTROL	-27,552.29	-4,082,120.02
20	7602	EXPENDITURES CONTROL	550,919.76	4,965,502.53
20	8753	ASSIGNED-PURCH OBL - CURRENT	-300,820.39	-1,220,689.29
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	458,747.34
20	8770	UNASSIGNED FUND BALANCE	.00	-458,747.34
		TOTAL FUND BALANCE	222,547.08	-337,306.78
		TOTAL LIABILITIES + FUND BALANCE	523,367.47	883,382.51

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BALANCE SHEET FOR 2024 9

FUND: 25 DISTRICT ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	127,938.08
			TOTAL ASSETS	.00	127,938.08
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-127,777.34
	25	8770	UNASSIGNED FUND BALANCE	.00	-160.74
			TOTAL FUND BALANCE	.00	-127,938.08
			TOTAL LIABILITIES + FUND BALANCE	.00	-127,938.08

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BALANCE SHEET FOR 2024 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-47,500.00
31	7602	EXPENDITURES CONTROL	.00	47,500.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	44,348.69
			TOTAL ASSETS	.00	44,348.69
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-370,015.00
	32	7602	EXPENDITURES CONTROL	.00	370,015.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-13,228.59
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,120.10
			TOTAL FUND BALANCE	.00	-44,348.69
			TOTAL LIABILITIES + FUND BALANCE	.00	-44,348.69

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BALANCE SHEET FOR 2024 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	19,534.27
	TOTAL ASSETS		.00	19,534.27
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-7,800.00	108,807.30
	TOTAL LIABILITIES		-7,800.00	108,807.30
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,400.00	-156,354.36
36	7602	EXPENDITURES CONTROL	11,400.00	1,181,803.35
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-981,680.01
36	8753	ASSIGNED-PURCH OBL - CURRENT	7,800.00	-108,807.30
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	239,535.39
36	8770	UNASSIGNED FUND BALANCE	.00	-302,838.64
	TOTAL FUND BALANCE		7,800.00	-128,341.57
	TOTAL LIABILITIES + FUND BALANCE		.00	-19,534.27

MIDDLESBORO INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-572,772.80
40	7602	EXPENDITURES CONTROL	.00	572,772.80
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2024 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,360.43	493,729.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	24,637.90
51	64000	DEFERRED OUTFLOWS-OPEB LIA	.00	140,212.53
51	6400P	DEFERRED OUTFLOWS PENSION	.00	253,500.48
TOTAL ASSETS			29,360.43	912,080.10
LIABILITIES				
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-246,654.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-903,644.88
51	7603	PURCHASE OBLIGATIONS	114,124.49	249,624.49
51	77000	DEFERRED INFLOWS-OPEB	.00	-162,336.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-206,716.76
TOTAL LIABILITIES			114,124.49	-1,269,727.48
FUND BALANCE				
51	6302	REVENUES CONTROL	-130,353.50	-1,236,135.75
51	7602	EXPENDITURES CONTROL	100,993.07	742,406.56
51	8711	NONSPENDABLE-INVENTORIES	.00	-24,637.90
51	8712	UNRESTRICTED NET ASSETS	.00	-636,413.37
51	8737O	RESTRICTED-OPEB LIABILITY-PPA	.00	268,777.80
51	8737P	RESTRICTED - OTHER	.00	856,870.52
51	8739	RESTRICTED SICK LEAV PAYABLE	.00	478,310.01
51	8753	ASSIGNED-PURCH OBL - CURRENT	-114,124.49	-249,624.49
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
TOTAL FUND BALANCE			-143,484.92	357,647.38
TOTAL LIABILITIES + FUND BALANCE			-29,360.43	-912,080.10

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BALANCE SHEET FOR 2024 9

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	-653,568.50
80	6221	BUILDINGS & IMPROVEMENTS	.00	26,266,884.43
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-9,571,221.82
80	6231	TECHNOLOGY EQUIPMENT	.00	1,946,995.42
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,896,384.72
80	6241	VEHICLES	.00	2,168,416.80
80	6242	A/D - VEHICLES	.00	-1,407,468.45
80	6251	GENERAL EQUIPMENT	.00	821,304.23
80	6252	A/D - GENERAL EQUIPMENT	.00	-714,239.16
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,976,274.87
TOTAL ASSETS			.00	22,769,836.10
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-22,769,836.10
TOTAL FUND BALANCE			.00	-22,769,836.10
TOTAL LIABILITIES + FUND BALANCE			.00	-22,769,836.10

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BALANCE SHEET FOR 2024 9

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	-83,618.00
81	6251	GENERAL EQUIPMENT	.00	827,440.42
81	6252	A/D - GENERAL EQUIPMENT	.00	-402,180.15
	TOTAL ASSETS		.00	467,972.27
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-467,972.27
	TOTAL FUND BALANCE		.00	-467,972.27
	TOTAL LIABILITIES + FUND BALANCE		.00	-467,972.27

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