

MIDDLESBORO INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-770,275.37	3,317,215.57
		TOTAL ASSETS	-770,275.37	3,317,215.57
LIABILITIES				
10	7461	ACCRUED SAL & BENEFITS PAYABLE	337.84	-40,070.72
10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	41.00
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	-40.90	-1,719.62
10	7472	FICA WITHHELD PAYABLE	.00	-15.19
10	7475	CERS WITHHELD PAYABLE	.00	-35.65
10	7603	PURCHASE OBLIGATIONS	1,176.27	64,624.71
		TOTAL LIABILITIES	1,473.21	22,824.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-495,588.58	-9,434,102.41
10	7602	EXPENDITURES CONTROL	1,265,567.01	6,981,415.88
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-46,555.44
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,176.27	-64,624.71
10	8757	ASSIGNED - OTHER	.00	-776,173.42
		TOTAL FUND BALANCE	768,802.16	-3,340,040.10
		TOTAL LIABILITIES + FUND BALANCE	770,275.37	-3,317,215.57

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BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-456,829.12	-1,439,537.30
		TOTAL ASSETS	-456,829.12	-1,439,537.30
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-162,924.60	434,542.53
		TOTAL LIABILITIES	-162,924.60	434,542.53
FUND BALANCE				
20	6302	REVENUES CONTROL	-750,611.30	-5,055,819.14
20	7602	EXPENDITURES CONTROL	1,207,440.42	6,495,356.44
20	8753	ASSIGNED-PURCH OBL - CURRENT	162,924.60	-434,542.53
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	466,926.07
20	8770	UNASSIGNED FUND BALANCE	.00	-466,926.07
		TOTAL FUND BALANCE	619,753.72	1,004,994.77
		TOTAL LIABILITIES + FUND BALANCE	456,829.12	1,439,537.30

BALANCE SHEET FOR 2022 12

FUND: 25 DISTRICT ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	138,091.88
		TOTAL ASSETS	.00	138,091.88
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-138,091.88
		TOTAL FUND BALANCE	.00	-138,091.88
		TOTAL LIABILITIES + FUND BALANCE	.00	-138,091.88

BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-98,924.00
31	7602	EXPENDITURES CONTROL	.00	98,924.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	31,120.10
		TOTAL ASSETS	.00	31,120.10
FUND BALANCE				
	32	6302 REVENUES CONTROL	-108,001.00	-453,189.00
	32	7602 EXPENDITURES CONTROL	108,001.00	448,491.06
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-26,422.16
		TOTAL FUND BALANCE	.00	-31,120.10
		TOTAL LIABILITIES + FUND BALANCE	.00	-31,120.10

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BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-6,000.00	2,641.78
		TOTAL ASSETS	-6,000.00	2,641.78
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	242,252.13
		TOTAL LIABILITIES	.00	242,252.13
FUND BALANCE				
36	6302	REVENUES CONTROL	-45,561.86	-729,944.37
36	7602	EXPENDITURES CONTROL	51,561.86	1,093,532.86
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-366,230.27
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-242,252.13
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	334,722.00
36	8770	UNASSIGNED FUND BALANCE	.00	-334,722.00
		TOTAL FUND BALANCE	6,000.00	-244,893.91
		TOTAL LIABILITIES + FUND BALANCE	6,000.00	-2,641.78

BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	161,786.73	.00
		TOTAL ASSETS	161,786.73	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-161,786.73	-712,967.49
40	7602	EXPENDITURES CONTROL	.00	712,967.49
		TOTAL FUND BALANCE	-161,786.73	.00
		TOTAL LIABILITIES + FUND BALANCE	-161,786.73	.00

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BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-165,363.04	374,521.91
51	6171	INVENTORIES FOR CONSUMPTION	.00	24,637.90
51	64000	DEFERRED OUTFLOWS-OPEB LIA	.00	146,080.53
51	6400P	DEFERRED OUTFLOWS PENSION	.00	190,444.48
TOTAL ASSETS			-165,363.04	735,684.82
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-29,641.18	-29,641.18
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-317,388.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,008,428.88
51	7603	PURCHASE OBLIGATIONS	-68,479.50	185,404.93
51	77000	DEFERRED INFLOWS-OPEB	.00	-67,157.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-35,707.76
TOTAL LIABILITIES			-98,120.68	-1,272,918.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-3,661.97	-2,563,416.48
51	7602	EXPENDITURES CONTROL	198,666.19	1,667,785.75
51	8711	NONSPENDABLE-INVENTORIES	.00	-24,637.90
51	8712	UNRESTRICTED NET ASSETS	.00	-12,053.13
51	87370	RESTRICTED-OPEB LIABILITY-PPA	.00	238,464.80
51	8737P	RESTRICTED - OTHER	.00	853,692.16
51	8739	RESTRICTED SICK LEAV PAYABLE	.00	12,053.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	68,479.50	-185,404.93
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	550,750.00
TOTAL FUND BALANCE			263,483.72	537,233.40
TOTAL LIABILITIES + FUND BALANCE			165,363.04	-735,684.82

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BALANCE SHEET FOR 2022 12

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	-651,228.50
80	6221	BUILDINGS & IMPROVEMENTS	.00	26,266,884.43
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-9,169,885.68
80	6231	TECHNOLOGY EQUIPMENT	.00	1,919,391.42
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,843,299.89
80	6241	VEHICLES	.00	1,746,682.80
80	6242	A/D - VEHICLES	.00	-1,200,906.04
80	6251	GENERAL EQUIPMENT	.00	783,511.00
80	6252	A/D - GENERAL EQUIPMENT	.00	-686,236.93
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	53,944.96
TOTAL ASSETS			.00	18,051,700.57
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-18,051,700.57
TOTAL FUND BALANCE			.00	-18,051,700.57
TOTAL LIABILITIES + FUND BALANCE			.00	-18,051,700.57

BALANCE SHEET FOR 2022 12

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	-37,072.67
81	6251	GENERAL EQUIPMENT	.00	645,028.29
81	6252	A/D - GENERAL EQUIPMENT	.00	-317,398.00
	TOTAL ASSETS		.00	416,887.62
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-416,887.62
	TOTAL FUND BALANCE		.00	-416,887.62
	TOTAL LIABILITIES + FUND BALANCE		.00	-416,887.62

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