

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	236,842.14	4,555,336.29
10	6153	ACCOUNTS RECEIVABLE	-90,119.72	.00
		<b>TOTAL ASSETS</b>	<b>146,722.42</b>	<b>4,555,336.29</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	232,895.34	.00
10	7461	ACCRUED SAL & BENEFITS PAYABLE	.00	-62.56
10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	93.56
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	.00	850.68
10	7472	FICA WITHHELD PAYABLE	.00	-15.19
10	7475	CERS WITHHELD PAYABLE	.00	-35.65
10	7603	PURCHASE OBLIGATIONS	37,561.88	66,696.03
		<b>TOTAL LIABILITIES</b>	<b>270,457.22</b>	<b>67,526.87</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-3,594,361.48	-3,594,361.48
10	7602	EXPENDITURES CONTROL	63,253.02	63,253.02
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-118,960.21
10	8752	ASSIGNED - SITE BASE CFWD	333,245.18	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-37,561.88	-66,696.03
10	8757	ASSIGNED - OTHER	.00	-906,098.46
10	8770	UNASSIGNED FUND BALANCE	2,818,245.52	.00
		<b>TOTAL FUND BALANCE</b>	<b>-417,179.64</b>	<b>-4,622,863.16</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-146,722.42</b>	<b>-4,555,336.29</b>

# MIDDLESBORO INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-278,896.88	-1,040,368.90
20	6153	ACCOUNTS RECEIVABLE	-1,363,705.95	.00
		<b>TOTAL ASSETS</b>	<b>-1,642,602.83</b>	<b>-1,040,368.90</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	161,907.19	.00
20	7461	ACCRUED SAL & BENEFITS PAYABLE	121,819.30	.00
20	7481a	DEFERRED REVENUE	318,507.44	.00
20	7603	PURCHASE OBLIGATIONS	183,460.50	642,207.84
		<b>TOTAL LIABILITIES</b>	<b>785,694.43</b>	<b>642,207.84</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	1,022,260.88	1,022,260.88
20	7602	EXPENDITURES CONTROL	18,108.02	18,108.02
20	8753	ASSIGNED-PURCH OBL - CURRENT	-183,460.50	-642,207.84
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	458,747.34
20	8770	UNASSIGNED FUND BALANCE	.00	-458,747.34
		<b>TOTAL FUND BALANCE</b>	<b>856,908.40</b>	<b>398,161.06</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,642,602.83</b>	<b>1,040,368.90</b>

## BALANCE SHEET FOR 2024 1

FUND: 25 DISTRICT ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	127,777.34
		TOTAL ASSETS	.00	127,777.34
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-139,254.22
25	8770	UNASSIGNED FUND BALANCE	.00	11,476.88
		TOTAL FUND BALANCE	.00	-127,777.34
		TOTAL LIABILITIES + FUND BALANCE	.00	-127,777.34

## BALANCE SHEET FOR 2024 1

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

## BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	.00	44,348.69
		TOTAL ASSETS	.00	44,348.69
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-114,955.00	-114,955.00
	32	7602 EXPENDITURES CONTROL	114,955.00	114,955.00
	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 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-105,712.43	1,037,483.26
		<b>TOTAL ASSETS</b>	<b>-105,712.43</b>	<b>1,037,483.26</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	98,212.43	.00
36	7603	PURCHASE OBLIGATIONS	5,300.00	308,138.64
		<b>TOTAL LIABILITIES</b>	<b>103,512.43</b>	<b>308,138.64</b>
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	7,500.00	7,500.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	63,303.25	-981,680.01
36	8753	ASSIGNED-PURCH OBL - CURRENT	-5,300.00	-308,138.64
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-63,303.25	239,535.39
36	8770	UNASSIGNED FUND BALANCE	.00	-302,838.64
		<b>TOTAL FUND BALANCE</b>	<b>2,200.00</b>	<b>-1,345,621.90</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>105,712.43</b>	<b>-1,037,483.26</b>

## BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-146,686.18	-146,686.18
		TOTAL ASSETS	-146,686.18	-146,686.18
FUND BALANCE				
40	6302	REVENUES CONTROL	-162,455.00	-162,455.00
40	7602	EXPENDITURES CONTROL	309,141.18	309,141.18
		TOTAL FUND BALANCE	146,686.18	146,686.18
		TOTAL LIABILITIES + FUND BALANCE	146,686.18	146,686.18

# MIDDLESBORO INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	51,076.59	294,555.96
51	6153	ACCOUNTS RECEIVABLE	-78,449.70	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	24,637.90
51	64000	DEFERRED OUTFLOWS-OPEB LIA	.00	177,270.53
51	6400P	DEFERRED OUTFLOWS PENSION	.00	212,427.48
	<b>TOTAL ASSETS</b>		<b>-27,373.11</b>	<b>708,891.87</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	1,340.83	.00
51	7461	ACCRUED SAL & BENEFITS PAYABLE	6,422.82	.00
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-280,086.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-933,012.88
51	7603	PURCHASE OBLIGATIONS	39,550.00	180,400.00
51	77000	DEFERRED INFLOWS-OPEB	.00	-147,190.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-178,783.76
	<b>TOTAL LIABILITIES</b>		<b>47,313.65</b>	<b>-1,358,672.97</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-315,436.13	-315,436.13
51	7602	EXPENDITURES CONTROL	20,880.17	20,880.17
51	8711	NONSPENDABLE-INVENTORIES	.00	-24,637.90
51	8712	UNRESTRICTED NET ASSETS	-331,409.42	-472,259.42
51	87370	RESTRICTED-OPEB LIABILITY-PPA	.00	295,682.80
51	8737P	RESTRICTED - OTHER	.00	853,692.16
51	8739	RESTRICTED SICK LEAV PAYABLE	628,330.84	314,165.42
51	8753	ASSIGNED-PURCH OBL - CURRENT	-39,550.00	-180,400.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	17,244.00	158,094.00
	<b>TOTAL FUND BALANCE</b>		<b>-19,940.54</b>	<b>649,781.10</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>27,373.11</b>	<b>-708,891.87</b>



# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

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	1,280,753.42
TOTAL ASSETS			.00	19,074,314.65
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-19,074,314.65
TOTAL FUND BALANCE			.00	-19,074,314.65
TOTAL LIABILITIES + FUND BALANCE			.00	-19,074,314.65

## BALANCE SHEET FOR 2024 1

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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