

# MIDDLESBORO INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-208,634.24	4,703,398.56
		<b>TOTAL ASSETS</b>	<b>-208,634.24</b>	<b>4,703,398.56</b>
<b>LIABILITIES</b>				
10	7461	ACCRUED SAL & BENEFITS PAYABLE	779.35	-47,287.11
10	7461am	AMERICAN FIDELITY ASSURANCE CO	.00	41.00
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	415.22	-382.07
10	7472	FICA WITHHELD PAYABLE	.00	-15.19
10	7475	CERS WITHHELD PAYABLE	.00	-35.65
10	7603	PURCHASE OBLIGATIONS	-37,477.12	108,432.65
		<b>TOTAL LIABILITIES</b>	<b>-36,282.55</b>	<b>60,753.63</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-709,255.29	-8,811,709.69
10	7602	EXPENDITURES CONTROL	916,694.96	5,075,077.28
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-45,468.44
10	8753	ASSIGNED-PURCH OBL - CURRENT	37,477.12	-108,432.65
10	8757	ASSIGNED - OTHER	.00	-809,198.83
10	8770	UNASSIGNED FUND BALANCE	.00	-64,419.86
		<b>TOTAL FUND BALANCE</b>	<b>244,916.79</b>	<b>-4,764,152.19</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>208,634.24</b>	<b>-4,703,398.56</b>

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## BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-619,537.62	-2,365,049.16
		TOTAL ASSETS	-619,537.62	-2,365,049.16
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-21,060.90	419,524.22
		TOTAL LIABILITIES	-21,060.90	419,524.22
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-239,577.28	-4,063,045.54
20	7602	EXPENDITURES CONTROL	859,114.90	6,428,094.70
20	8753	ASSIGNED-PURCH OBL - CURRENT	21,060.90	-419,524.22
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	525,603.00
20	8770	UNASSIGNED FUND BALANCE	.00	-525,603.00
		TOTAL FUND BALANCE	640,598.52	1,945,524.94
		TOTAL LIABILITIES + FUND BALANCE	619,537.62	2,365,049.16

## BALANCE SHEET FOR 2023 9

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

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## BALANCE SHEET FOR 2023 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-49,462.00
	31	7602 EXPENDITURES CONTROL	.00	49,462.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

## BALANCE SHEET FOR 2023 9

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	-379,366.00
	32	7602 EXPENDITURES CONTROL	.00	366,137.41
	32	8737 RESTRICTED - OTHER	.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 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-8,447.50	2,596,220.01
		TOTAL ASSETS	-8,447.50	2,596,220.01
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	56,069.00	923,440.47
		TOTAL LIABILITIES	56,069.00	923,440.47
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-5,609.04	-3,884,093.23
36	7602	EXPENDITURES CONTROL	14,056.54	1,589,347.47
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-301,474.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	-56,069.00	-923,440.47
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	239,535.39
36	8770	UNASSIGNED FUND BALANCE	.00	-239,535.39
		TOTAL FUND BALANCE	-47,621.50	-3,519,660.48
		TOTAL LIABILITIES + FUND BALANCE	8,447.50	-2,596,220.01

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## BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-434,161.91
40	7602	EXPENDITURES CONTROL	.00	434,161.91
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-12,009.23	255,191.51
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
TOTAL ASSETS			<b>-12,009.23</b>	<b>669,527.42</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-280,086.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-933,012.88
51	7603	PURCHASE OBLIGATIONS	-2,125.00	212,495.00
51	77000	DEFERRED INFLOWS-OPEB	.00	-147,190.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-178,783.76
TOTAL LIABILITIES			<b>-2,125.00</b>	<b>-1,326,577.97</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-114,877.54	-1,389,083.08
51	7602	EXPENDITURES CONTROL	126,886.77	1,133,891.57
51	8711	NONSPENDABLE-INVENTORIES	.00	-24,637.90
51	8712	UNRESTRICTED NET ASSETS	.00	-83,178.66
51	87370	RESTRICTED-OPEB LIABILITY-PPA	.00	295,682.80
51	8737P	RESTRICTED - OTHER	.00	853,692.16
51	8739	RESTRICTED SICK LEAV PAYABLE	.00	-74,915.34
51	8753	ASSIGNED-PURCH OBL - CURRENT	2,125.00	-212,495.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
TOTAL FUND BALANCE			<b>14,134.23</b>	<b>657,050.55</b>
TOTAL LIABILITIES + FUND BALANCE			<b>12,009.23</b>	<b>-669,527.42</b>



# MIDDLESBORO INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 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	-653,223.50
80	6221	BUILDINGS & IMPROVEMENTS	.00	26,266,884.43
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-9,375,410.51
80	6231	TECHNOLOGY EQUIPMENT	.00	1,919,391.42
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,872,698.71
80	6241	VEHICLES	.00	2,101,607.80
80	6242	A/D - VEHICLES	.00	-1,280,722.33
80	6251	GENERAL EQUIPMENT	.00	795,411.00
80	6252	A/D - GENERAL EQUIPMENT	.00	-699,251.39
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,280,753.42
TOTAL ASSETS			.00	19,315,584.63
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	1,690.00
80	7602	EXPENDITURES CONTROL	.00	563.33
80	8710	INVESTMENT IN GOVT ASSETS	.00	-19,317,837.96
TOTAL FUND BALANCE			.00	-19,315,584.63
TOTAL LIABILITIES + FUND BALANCE			.00	-19,315,584.63

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## BALANCE SHEET FOR 2023 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	-60,608.67
81	6251	GENERAL EQUIPMENT	.00	681,543.09
81	6252	A/D - GENERAL EQUIPMENT	.00	-355,490.25
	TOTAL ASSETS		.00	391,774.17
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-391,774.17
	TOTAL FUND BALANCE		.00	-391,774.17
	TOTAL LIABILITIES + FUND BALANCE		.00	-391,774.17

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