

MIDDLESBORO INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	202,645.71	4,906,044.27
		TOTAL ASSETS	202,645.71	4,906,044.27
LIABILITIES				
10	7461	ACCRUED SAL & BENEFITS PAYABLE	278.00	-47,009.11
10	7461am	AMERICAN FIDELITY ASSURANCE CO	52.56	93.56
10	7461hu	HUMANA/CHOICECARE NETWORK PPO	343.65	-38.42
10	7472	FICA WITHHELD PAYABLE	.00	-15.19
10	7475	CERS WITHHELD PAYABLE	.00	-35.65
10	7603	PURCHASE OBLIGATIONS	-45,236.49	63,196.16
		TOTAL LIABILITIES	-44,562.28	16,191.35
FUND BALANCE				
10	6302	REVENUES CONTROL	-639,985.07	-9,451,694.76
10	7602	EXPENDITURES CONTROL	436,665.15	5,511,742.43
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-45,468.44
10	8753	ASSIGNED-PURCH OBL - CURRENT	45,236.49	-63,196.16
10	8757	ASSIGNED - OTHER	.00	-809,198.83
10	8770	UNASSIGNED FUND BALANCE	.00	-64,419.86
		TOTAL FUND BALANCE	-158,083.43	-4,922,235.62
		TOTAL LIABILITIES + FUND BALANCE	-202,645.71	-4,906,044.27

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BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	752,920.71	-1,612,128.45
		TOTAL ASSETS	<u>752,920.71</u>	<u>-1,612,128.45</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	41,430.06	469,766.64
		TOTAL LIABILITIES	<u>41,430.06</u>	<u>469,766.64</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,152,923.99	-5,215,969.53
20	7602	EXPENDITURES CONTROL	400,003.28	6,828,097.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	-41,430.06	-469,766.64
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	525,603.00
20	8770	UNASSIGNED FUND BALANCE	.00	-525,603.00
		TOTAL FUND BALANCE	<u>-794,350.77</u>	<u>1,142,361.81</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-752,920.71</u>	<u>1,612,128.45</u>

BALANCE SHEET FOR 2023 10

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

BALANCE SHEET FOR 2023 10

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 10

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

BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-514,384.97	2,081,835.04
		TOTAL ASSETS	-514,384.97	2,081,835.04
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-298,389.97	625,050.50
		TOTAL LIABILITIES	-298,389.97	625,050.50
FUND BALANCE				
36	6302	REVENUES CONTROL	-28,021.23	-3,912,114.46
36	7602	EXPENDITURES CONTROL	542,406.20	2,131,753.67
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-301,474.25
36	8753	ASSIGNED-PURCH OBL - CURRENT	298,389.97	-625,050.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	239,535.39
36	8770	UNASSIGNED FUND BALANCE	.00	-239,535.39
		TOTAL FUND BALANCE	812,774.94	-2,706,885.54
		TOTAL LIABILITIES + FUND BALANCE	514,384.97	-2,081,835.04

BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-68,562.50	-502,724.41
40	7602	EXPENDITURES CONTROL	68,562.50	502,724.41
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	56,126.05	311,317.56
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			56,126.05	725,653.47
LIABILITIES				
51	75410	UNFUNDED PENSION LIAB-PPA	.00	-280,086.31
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-933,012.88
51	7603	PURCHASE OBLIGATIONS	20,178.69	232,673.69
51	77000	DEFERRED INFLOWS-OPEB	.00	-147,190.02
51	7700P	DEFERRED INFLOWS - PENSION	.00	-178,783.76
TOTAL LIABILITIES			20,178.69	-1,306,399.28
FUND BALANCE				
51	6302	REVENUES CONTROL	-145,292.24	-1,534,375.32
51	7602	EXPENDITURES CONTROL	89,166.19	1,223,057.76
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	-20,178.69	-232,673.69
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	158,094.00
TOTAL FUND BALANCE			-76,304.74	580,745.81
TOTAL LIABILITIES + FUND BALANCE			-56,126.05	-725,653.47

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BALANCE SHEET FOR 2023 10

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 10

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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