

11/03/2021\*\*\*\*MORGAN COUNTY BOARD OF EDUCATION\*\*\*\*  
10:49:17BALANCE SHEET REPORT FOR FY 2021

ACCOUNTBALANCE

GENERAL FUND (1)

ASSETS

CASH IN BANK	3,590,348.71
INTERFUND RECEIVABLES	262,227.40
ACCOUNTS RECEIVABLE	129,354.39

TOTAL ASSETS 3,981,930.50

LIABILITIES

ACCOUNTS PAYABLE -124,565.53

TOTAL LIABILITIES -124,565.53

FUND BALANCE

COMMITTED - SITE-BASED CFWD	-20,981.20
COMMITTED - SICK LEAVE	-163,929.74
UNASSIGNED FUND BALANCE	-3,672,454.03

TOTAL FUND BALANCE FOR FUND 1 -3,857,364.97

SPECIAL REVENUE (2)

ASSETS

ACCOUNTS RECEIVABLE 629,484.29

TOTAL ASSETS 629,484.29

LIABILITIES

INTERFUND PAYABLE	-262,227.40
ACCOUNTS PAYABLE	-21,914.95
ADVANCES FROM GRANTORS	-345,341.94

TOTAL LIABILITIES -629,484.29

DIST ACTIVITY (SPEC REV ANN) (21)

ASSETS

CASH IN BANK 19,348.40

TOTAL ASSETS 19,348.40

FUND BALANCE

COMMITTED - OTHER -19,348.40

TOTAL FUND BALANCE FOR FUND 21 -19,348.40

STUDENT ACTIVITY(SPEC REV ANN) (25)

ASSETS

CASH OTHER	162,972.57
TOTAL ASSETS	162,972.57
FUND BALANCE	
COMMITTED-SCHOOL BASE CFWD	-162,972.57
TOTAL FUND BALANCE FOR FUND 25	-162,972.57

BUILDING FUND (5 CENT LEVY) (320)

ASSETS

CASH IN BANK	1,395,502.98
TOTAL ASSETS	1,395,502.98

FUND BALANCE

RESTRICTED-SFCC ESCROW-PRIOR	-670,693.97
RESTRICTED-SFCC ESCROW-CURRENT	-724,809.01
TOTAL FUND BALANCE FOR FUND 320	-1,395,502.98

CONSTRUCTION FUND (360)

ASSETS

CASH IN BANK	4,598,781.54
TOTAL ASSETS	4,598,781.54

FUND BALANCE

RESTRICTED-FUTURE CONSTR BG-1	-4,598,781.54
TOTAL FUND BALANCE FOR FUND 360	-4,598,781.54

FOOD SERVICE FUND (51)

ASSETS

CASH IN BANK	84,758.04
ACCOUNTS RECEIVABLE	128,839.13
INVENTORIES FOR CONSUMPTION	13,073.20
DEFERRED OUTFLOW RESOURCES	70,331.00
DEFERRED OUTFLOW RESOURCES	94,329.00

TOTAL ASSETS	391,330.37
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LIABILITIES

ACCOUNTS PAYABLE	-14,094.26
UNFUNDED OPEB LIABILITIES	-162,056.00
UNFUNDED PENISON LIABILITY	-514,896.00
DEFERRED INFLOW RESOURCES	-37,505.00
DEFERRED INFLOW RESOURCES PEN	-15,301.00

TOTAL LIABILITIES	-743,852.26
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FUND BALANCE

RESTRICTED OTH OPEB LIABILITY	129,230.00
RESTRICTED OTHER PENISON	435,868.00
RESTRICTED-NET POSITION	-199,502.91
RESTRICTED NET POSITION INVENT	-13,073.20
TOTAL FUND BALANCE FOR FUND 51	352,521.89

GOVERNMENT ASSETS (8)

ASSETS

LAND	1,316,340.00
LAND IMPROVEMENTS	951,876.80
ACCUM DEPR LAND IMPROVEMENTS	-357,790.28
BUILDINGS & BLDG IMPROVEMENTS	55,455,828.11
ACCUM DEPR BUILDINGS	-15,076,032.66
TECHNOLOGY	310,717.57
ACCUM DEPR TECHNOLOGY EQUIPMENT	-310,717.57
VEHICLES	3,842,985.66
ACCUMULATED DEP - VEHICLES	-2,692,572.86
GENERAL EQUIPMENT	557,521.68
ACCUM DEPR GENERAL EQUIPMENT	-411,004.09
CONSTRUCTION WORK IN PROGRESS	36,480,117.49

TOTAL ASSETS 80,067,269.85

FUND BALANCE

INVESTMENT IN GOVERNMENT ASSET -80,067,269.85

TOTAL FUND BALANCE FOR FUND 8 -80,067,269.85

FOOD SERVICE ASSETS (81)

ASSETS

VEHICLES	18,800.00
ACCUMULATED DEP - VEHICLES	-18,800.00
GENERAL EQUIPMENT	798,090.49
ACCUM DEPR GENERAL EQUIPMENT	-635,855.83

TOTAL ASSETS 162,234.66

FUND BALANCE

NET INVESTMENT CAPITAL ASSETS -162,234.66

TOTAL FUND BALANCE FOR FUND 81 -162,234.66

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