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\*\*\*\*MORGAN COUNTY BOARD OF EDUCATION\*\*\*\*  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	458,006.18	4,048,354.89
10	6130	INTERFUND RECEIVABLES	-262,227.40	.00
10	6153	ACCOUNTS RECEIVABLE	-129,354.39	.00
TOTAL ASSETS			<u>66,424.39</u>	<u>4,048,354.89</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	124,565.53	.00
10	7603	PURCHASE OBLIGATIONS	158,414.85	158,414.85
TOTAL LIABILITIES			<u>282,980.38</u>	<u>158,414.85</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-903,518.02	-903,518.02
10	7602	EXPENDITURES CONTROL	691,546.90	691,546.90
10	8741	COMMITTED - SITE-BASED CFWD	20,981.20	.00
10	8742	COMMITTED - SICK LEAVE	.00	-163,929.74
10	8753	ASSIGNED-PURCH OBL - CURRENT	-158,414.85	-158,414.85
10	8770	UNASSIGNED FUND BALANCE	.00	-3,672,454.03
TOTAL FUND BALANCE			<u>-349,404.77</u>	<u>-4,206,769.74</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -66,424.39 =====</u>	<u>===== -4,048,354.89 =====</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-65,081.12	-65,081.12
20	6153	ACCOUNTS RECEIVABLE	-629,484.29	.00
TOTAL ASSETS			-694,565.41	-65,081.12
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLE	262,227.40	.00
20	7421	ACCOUNTS PAYABLE	21,914.95	.00
20	7481	ADVANCES FROM GRANTORS	345,341.94	.00
20	7603	PURCHASE OBLIGATIONS	87,225.06	87,225.06
TOTAL LIABILITIES			716,709.35	87,225.06
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-37,804.15	-37,804.15
20	7602	EXPENDITURES CONTROL	102,885.27	102,885.27
20	8753	ASSIGNED-PURCH OBL - CURRENT	-87,225.06	-87,225.06
TOTAL FUND BALANCE			-22,143.94	-22,143.94
TOTAL LIABILITIES + FUND BALANCE			=====694,565.41=====	=====65,081.12=====

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	547.96	19,896.36
		TOTAL ASSETS	<u>547.96</u>	<u>19,896.36</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-19,896.36	-19,896.36
21	8747	COMMITTED - OTHER	19,348.40	.00
		TOTAL FUND BALANCE	<u>-547.96</u>	<u>-19,896.36</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>===== -547.96 =====</u>	<u>===== -19,896.36 =====</u>

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FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH OTHER	.00	162,972.57
		TOTAL ASSETS	.00	162,972.57
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-162,972.57	-162,972.57
25	8740	COMMITTED-SCHOOL BASE CFWD	162,972.57	.00
		TOTAL FUND BALANCE	.00	-162,972.57
		TOTAL LIABILITIES + FUND BALANCE	===== .00	===== -162,972.57

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	31	6101	CASH IN BANK	89,931.00	89,931.00
			TOTAL ASSETS	<u>89,931.00</u>	<u>89,931.00</u>
FUND BALANCE					
	31	6302	REVENUES CONTROL	-89,931.00	-89,931.00
			TOTAL FUND BALANCE	<u>-89,931.00</u>	<u>-89,931.00</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> <u>-89,931.00</u> <u>=====</u>	<u>=====</u> <u>-89,931.00</u> <u>=====</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	590,948.00	1,986,450.98
	TOTAL ASSETS		590,948.00	1,986,450.98
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-590,948.00	-590,948.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-670,693.97
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-724,809.01
	TOTAL FUND BALANCE		-590,948.00	-1,986,450.98
TOTAL LIABILITIES + FUND BALANCE			-590,948.00	-1,986,450.98

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-434,999.88	4,163,781.66
		TOTAL ASSETS	-434,999.88	4,163,781.66
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	914,759.44	914,759.44
		TOTAL LIABILITIES	914,759.44	914,759.44
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	434,999.88	434,999.88
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,598,781.54
36	8753	ASSIGNED-PURCH OBL - CURRENT	-914,759.44	-914,759.44
		TOTAL FUND BALANCE	-479,759.56	-5,078,541.10
		TOTAL LIABILITIES + FUND BALANCE	434,999.88	-4,163,781.66

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-228,305.94	-228,305.94
		TOTAL ASSETS	-228,305.94	-228,305.94
<b>LIABILITIES</b>				
40	7603	PURCHASE OBLIGATIONS	1,522,226.62	1,522,226.62
		TOTAL LIABILITIES	1,522,226.62	1,522,226.62
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	228,305.94	228,305.94
40	8753	ASSIGNED-PURCH OBL - CURRENT	-1,522,226.62	-1,522,226.62
		TOTAL FUND BALANCE	-1,293,920.68	-1,293,920.68
		TOTAL LIABILITIES + FUND BALANCE	<u>228,305.94</u>	<u>228,305.94</u>



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	102,844.22	187,602.26
51	6153	ACCOUNTS RECEIVABLE	-128,839.13	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	13,073.20
51	6400O	DEFERRED OUTFLOW RESOURCES	.00	33,358.00
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	92,378.00
TOTAL ASSETS			-25,994.91	326,411.46
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	14,094.26	.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-96,645.00
51	7541P	UNFUNDED PENISON LIABILITY	.00	-404,222.00
51	7603	PURCHASE OBLIGATIONS	73,623.24	73,623.24
51	7700O	DEFERRED INFLOW RESOURCES	.00	-40,974.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-27,879.00
TOTAL LIABILITIES			87,717.50	-496,096.76
<b>FUND BALANCE</b>				
51	7602	EXPENDITURES CONTROL	11,900.65	11,900.65
51	8737O	RESTRICTED OTH OPEB LIABILITY	.00	104,261.00
51	8737P	RESTRICTED OTHER PENISON	.00	339,723.00
51	8739	RESTRICTED-NET POSITION	.00	-199,502.91
51	8739I	RESTRICTED NET POSITION INVENT	.00	-13,073.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	-73,623.24	-73,623.24
TOTAL FUND BALANCE			-61,722.59	169,685.30
TOTAL LIABILITIES + FUND BALANCE			25,994.91	-326,411.46

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FUND: 8 GOVERNMENT ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	1,316,340.00
80	6211	LAND IMPROVEMENTS	.00	951,876.80
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-357,790.28
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	55,455,828.11
80	6222	ACCUM DEPR BUILDINGS	.00	-15,076,032.66
80	6231	TECHNOLOGY	.00	310,717.57
80	6232	ACCUM DEPR TECHNOLGY EQUIPMENT	.00	-310,717.57
80	6241	VEHICLES	.00	3,842,985.66
80	6242	ACCUMLATED DEP - VEHICLES	.00	-2,692,572.86
80	6251	GENERAL EQUIPMENT	.00	557,521.68
80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-411,004.09
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	32,065,011.02
TOTAL ASSETS			.00	75,652,163.38
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-75,652,163.38
TOTAL FUND BALANCE			.00	-75,652,163.38
TOTAL LIABILITIES + FUND BALANCE			.00	-75,652,163.38

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6241	VEHICLES	.00	18,800.00
81	6242	ACCUMLATED DEP - VEHICLES	.00	-18,800.00
81	6251	GENERAL EQUIPMENT	.00	798,090.49
81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-635,855.83
TOTAL ASSETS			.00	162,234.66
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-162,234.66
TOTAL FUND BALANCE			.00	-162,234.66
TOTAL LIABILITIES + FUND BALANCE			.00	-162,234.66

\*\* END OF REPORT - Generated by Addison Whitt \*\*