

**BALANCE SHEET FOR 2022 10**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	78,221.67	5,181,540.78
10	6102	CASH IN PAYROLL CLEARING ACCT	542.61	542.61
		<b>TOTAL ASSETS</b>	<b>78,764.28</b>	<b>5,182,083.39</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFT PAYABLE	28,758.91	.00
10	7603	PURCHASE OBLIGATIONS	74,891.96	259,157.10
		<b>TOTAL LIABILITIES</b>	<b>103,650.87</b>	<b>259,157.10</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,217,390.75	-15,537,249.07
10	7602	EXPENDITURES CONTROL	1,109,867.56	10,519,075.49
10	8742	COMMITTED - SICK LEAVE	.00	-163,929.74
10	8753	ASSIGNED-PURCH OBL - CURRENT	-74,891.96	-259,157.10
10	8770	UNASSIGNED FUND BALANCE	.00	19.93
		<b>TOTAL FUND BALANCE</b>	<b>-182,415.15</b>	<b>-5,441,240.49</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-78,764.28</b>	<b>-5,182,083.39</b>

**BALANCE SHEET FOR 2022 10**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-66,386.12	-44,153.54
		TOTAL ASSETS	-66,386.12	-44,153.54
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-240,649.01	120,463.19
		TOTAL LIABILITIES	-240,649.01	120,463.19
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-607,980.40	-4,825,571.52
20	7602	EXPENDITURES CONTROL	674,366.52	4,869,725.06
20	8753	ASSIGNED-PURCH OBL - CURRENT	240,649.01	-120,463.19
		TOTAL FUND BALANCE	307,035.13	-76,309.65
		TOTAL LIABILITIES + FUND BALANCE	66,386.12	44,153.54

**BALANCE SHEET FOR 2022 10**

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	108.54	23,602.81
		TOTAL ASSETS	108.54	23,602.81
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	560.00	560.00
		TOTAL LIABILITIES	560.00	560.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-317.44	-24,047.07
21	7602	EXPENDITURES CONTROL	208.90	444.26
21	8753	ASSIGNED-PURCH OBL - CURRENT	-560.00	-560.00
		TOTAL FUND BALANCE	-668.54	-24,162.81
		TOTAL LIABILITIES + FUND BALANCE	-108.54	-23,602.81

**BALANCE SHEET FOR 2022 10**

FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6106 CASH OTHER	.00	162,972.57
		TOTAL ASSETS	.00	162,972.57
FUND BALANCE				
	25	6302 REVENUES CONTROL	.00	-162,972.57
		TOTAL FUND BALANCE	.00	-162,972.57
		TOTAL LIABILITIES + FUND BALANCE	.00	-162,972.57

**BALANCE SHEET FOR 2022 10**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-89,931.00
		TOTAL ASSETS	.00	-89,931.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-89,931.00
31	7602	EXPENDITURES CONTROL	.00	179,862.00
		TOTAL FUND BALANCE	.00	89,931.00
		TOTAL LIABILITIES + FUND BALANCE	.00	89,931.00

**BALANCE SHEET FOR 2022 10**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	2,444,454.98
	TOTAL ASSETS		.00	2,444,454.98
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,048,952.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-670,693.97
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-724,809.01
	TOTAL FUND BALANCE		.00	-2,444,454.98
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,444,454.98

**BALANCE SHEET FOR 2022 10**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-8,677.13	3,087,029.52
		<b>TOTAL ASSETS</b>	<b>-8,677.13</b>	<b>3,087,029.52</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-2,135.60	104,969.47
		<b>TOTAL LIABILITIES</b>	<b>-2,135.60</b>	<b>104,969.47</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-18,500.00
36	7602	EXPENDITURES CONTROL	8,677.13	1,530,252.02
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,598,781.54
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,135.60	-104,969.47
		<b>TOTAL FUND BALANCE</b>	<b>10,812.73</b>	<b>-3,191,998.99</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>8,677.13</b>	<b>-3,087,029.52</b>

**BALANCE SHEET FOR 2022 10**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-665,447.89	-1,688,447.15
		TOTAL ASSETS	-665,447.89	-1,688,447.15
<b>LIABILITIES</b>				
40	7603	PURCHASE OBLIGATIONS	-727,480.92	.00
		TOTAL LIABILITIES	-727,480.92	.00
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	665,447.89	1,688,447.15
40	8753	ASSIGNED-PURCH OBL - CURRENT	727,480.92	.00
		TOTAL FUND BALANCE	1,392,928.81	1,688,447.15
		TOTAL LIABILITIES + FUND BALANCE	665,447.89	1,688,447.15



BALANCE SHEET FOR 2022 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	181,988.92	130,890.14
51	6105	CASH WITH FISCAL AGENTS	.00	500.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	13,073.20
51	64000	DEFERRED OUTFLOW RESOURCES	.00	70,331.00
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	94,329.00
	<b>TOTAL ASSETS</b>		<b>181,988.92</b>	<b>309,123.34</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-162,056.00
51	7541P	UNFUNDED PENISON LIABILITY	.00	-514,896.00
51	7603	PURCHASE OBLIGATIONS	7,695.83	108,618.47
51	77000	DEFERRED INFLOW RESOURCES	.00	-37,505.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-15,301.00
	<b>TOTAL LIABILITIES</b>		<b>7,695.83</b>	<b>-621,139.53</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-347,878.81	-1,256,330.60
51	7602	EXPENDITURES CONTROL	165,889.89	1,111,867.26
51	87370	RESTRICTED OTH OPEB LIABILITY	.00	129,230.00
51	8737P	RESTRICTED OTHER PENISON	.00	435,868.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-7,695.83	-108,618.47
	<b>TOTAL FUND BALANCE</b>		<b>-189,684.75</b>	<b>312,016.19</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-181,988.92</b>	<b>-309,123.34</b>

\*\*\*\*MORGAN COUNTY BOARD OF EDUCATION\*\*\*\*



BALANCE SHEET FOR 2022 10

FUND: 8 GOVERNMENT ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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	36,480,117.49
	TOTAL ASSETS		.00	80,067,269.85
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-80,067,269.85
	TOTAL FUND BALANCE		.00	-80,067,269.85
	TOTAL LIABILITIES + FUND BALANCE		.00	-80,067,269.85

**BALANCE SHEET FOR 2022 10**

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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 LORI STAMPER \*\*