

BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	9,939.63	5,516,065.88
10	6102	CASH IN PAYROLL CLEARING ACCT	327.36	2,459.01
		TOTAL ASSETS	10,266.99	5,518,524.89
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	27,906.41	.00
10	7603	PURCHASE OBLIGATIONS	-48,902.42	187,257.23
		TOTAL LIABILITIES	-20,996.01	187,257.23
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,141,879.27	-13,891,304.75
10	7602	EXPENDITURES CONTROL	1,103,705.87	8,650,959.98
10	8742	COMMITTED - SICK LEAVE	.00	-163,847.56
10	8753	ASSIGNED-PURCH OBL - CURRENT	48,902.42	-187,257.23
10	8770	UNASSIGNED FUND BALANCE	.00	-114,332.56
		TOTAL FUND BALANCE	10,729.02	-5,705,782.12
		TOTAL LIABILITIES + FUND BALANCE	-10,266.99	-5,518,524.89

BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	3,218.96	41,468.96
		TOTAL ASSETS	<u>3,218.96</u>	<u>41,468.96</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	55,085.40	444,809.63
		TOTAL LIABILITIES	<u>55,085.40</u>	<u>444,809.63</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-361,235.46	-3,391,699.35
20	7602	EXPENDITURES CONTROL	358,016.50	3,350,230.39
20	8753	ASSIGNED-PURCH OBL - CURRENT	-55,085.40	-444,809.63
		TOTAL FUND BALANCE	<u>-58,304.36</u>	<u>-486,278.59</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-3,218.96</u>	<u>-41,468.96</u>

BALANCE SHEET FOR 2023 8

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	327.78	9,985.61
		TOTAL ASSETS	327.78	9,985.61
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-301.82	.00
		TOTAL LIABILITIES	-301.82	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-629.60	-28,068.54
21	7602	EXPENDITURES CONTROL	301.82	18,082.93
21	8753	ASSIGNED-PURCH OBL - CURRENT	301.82	.00
		TOTAL FUND BALANCE	-25.96	-9,985.61
		TOTAL LIABILITIES + FUND BALANCE	-327.78	-9,985.61

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FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH OTHER	.00	162,359.00
25	6153	ACCOUNTS RECEIVABLE	.00	399.57
	TOTAL ASSETS		.00	162,758.57
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-162,357.32
25	8740	COMMITTED-SCHOOL BASE CFWD	.00	-401.25
	TOTAL FUND BALANCE		.00	-162,758.57
	TOTAL LIABILITIES + FUND BALANCE		.00	-162,758.57

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-89,931.00
	31	7602 EXPENDITURES CONTROL	.00	89,931.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2023 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	2,234,761.93
		TOTAL ASSETS	.00	2,234,761.93
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,543,737.61
32	7602	EXPENDITURES CONTROL	.00	704,478.66
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-670,693.97
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-724,809.01
		TOTAL FUND BALANCE	.00	-2,234,761.93
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,234,761.93

BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-28,440.83	2,916,600.43
		TOTAL ASSETS	-28,440.83	2,916,600.43
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-24,623.66	24,582.04
		TOTAL LIABILITIES	-24,623.66	24,582.04
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-100,449.13
36	7602	EXPENDITURES CONTROL	28,440.83	267,628.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,083,779.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	24,623.66	-24,582.04
		TOTAL FUND BALANCE	53,064.49	-2,941,182.47
		TOTAL LIABILITIES + FUND BALANCE	28,440.83	-2,916,600.43

BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-181,786.72	-181,786.72
		TOTAL ASSETS	-181,786.72	-181,786.72
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-181,786.72	707,018.91
		TOTAL LIABILITIES	-181,786.72	707,018.91
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-753,180.11
40	7602	EXPENDITURES CONTROL	181,786.72	934,966.83
40	8753	ASSIGNED-PURCH OBL - CURRENT	181,786.72	-707,018.91
		TOTAL FUND BALANCE	363,573.44	-525,232.19
		TOTAL LIABILITIES + FUND BALANCE	181,786.72	181,786.72

BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-5,410.71	150,609.85
51	6105	CASH WITH FISCAL AGENTS	.00	650.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,930.85
51	64000	DEFERRED OUTFLOW RESOURCES	.00	53,814.00
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	61,510.00
	TOTAL ASSETS		-5,410.71	293,514.70
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-101,714.00
51	7541P	UNFUNDED PENISON LIABILITY	.00	-338,823.00
51	7603	PURCHASE OBLIGATIONS	-5,542.98	134,192.68
51	77000	DEFERRED INFLOW RESOURCES	.00	-55,432.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-62,395.00
	TOTAL LIABILITIES		-5,542.98	-424,171.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-179,498.38	-1,210,913.03
51	7602	EXPENDITURES CONTROL	184,909.09	1,059,653.18
51	87370	RESTRICTED OTH OPEB LIABILITY	.00	103,332.00
51	8737P	RESTRICTED OTHER PENISON	.00	339,708.00
51	8739I	RESTRICTED NET POSITION INVENT	.00	-26,930.85
51	8753	ASSIGNED-PURCH OBL - CURRENT	5,542.98	-134,192.68
	TOTAL FUND BALANCE		10,953.69	130,656.62
	TOTAL LIABILITIES + FUND BALANCE		5,410.71	-293,514.70

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



BALANCE SHEET FOR 2023 8

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	-405,384.12
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	57,031,311.07
80	6222	ACCUM DEPR BUILDINGS	.00	-16,357,412.33
80	6231	TECHNOLOGY	.00	249,358.36
80	6232	ACCUM DEPR TECHNOLGY EQUIPMENT	.00	-249,358.36
80	6241	VEHICLES	.00	3,612,048.66
80	6242	ACCUMLATED DEP - VEHICLES	.00	-2,682,057.52
80	6251	GENERAL EQUIPMENT	.00	559,930.72
80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-432,646.59
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	36,583,122.91
TOTAL ASSETS			.00	80,177,129.60
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-80,177,129.60
TOTAL FUND BALANCE			.00	-80,177,129.60
TOTAL LIABILITIES + FUND BALANCE			.00	-80,177,129.60

BALANCE SHEET FOR 2023 8

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	-668,683.67
TOTAL ASSETS			.00	129,406.82
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-129,406.82
TOTAL FUND BALANCE			.00	-129,406.82
TOTAL LIABILITIES + FUND BALANCE			.00	-129,406.82

** END OF REPORT - Generated by LORI STAMPER **