

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

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-33,754.18	3,104,331.56
10	6111	INVESTMENTS	.00	2,000,000.00
10	6130	INTERFUND RECEIVABLES	-136,230.94	.00
10	6153	ACCOUNTS RECEIVABLE	-65,096.72	.00
10	6181	PREPAID EXPENDITURES	.00	3,848.21
	TOTAL ASSETS		-235,081.84	5,108,179.77
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	119,587.68	.00
10	7603	PURCHASE OBLIGATIONS	687,763.20	687,763.20
	TOTAL LIABILITIES		807,350.88	687,763.20
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,055,991.42	-6,055,991.42
10	7602	EXPENDITURES CONTROL	1,094,845.44	1,094,845.44
10	8741	COMMITTED - SITE-BASED CFWD	7,948.24	.00
10	8742	COMMITTED - SICK LEAVE	.00	-147,033.79
10	8753	ASSIGNED-PURCH OBL - CURRENT	-687,763.20	-687,763.20
10	8770	UNASSIGNED FUND BALANCE	5,068,691.90	.00
	TOTAL FUND BALANCE		-572,269.04	-5,795,942.97
	TOTAL LIABILITIES + FUND BALANCE		235,081.84	-5,108,179.77

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101	CASH IN BANK	131,421.36
	20	6153	ACCOUNTS RECEIVABLE	.00
		TOTAL ASSETS	-70,707.22	131,421.36
LIABILITIES				
	20	7400	INTERFUND PAYABLE	.00
	20	7421	ACCOUNTS PAYABLE	.00
	20	7481	ADVANCES FROM GRANTORS	.00
	20	7603	PURCHASE OBLIGATIONS	144,548.19
		TOTAL LIABILITIES	346,676.77	144,548.19
FUND BALANCE				
	20	6302	REVENUES CONTROL	-204,856.44
	20	7602	EXPENDITURES CONTROL	73,435.08
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-144,548.19
		TOTAL FUND BALANCE	-275,969.55	-275,969.55
		TOTAL LIABILITIES + FUND BALANCE	70,707.22	-131,421.36

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	367.37	8,322.33
			TOTAL ASSETS	367.37	8,322.33
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	40.00	.00
	21	7603	PURCHASE OBLIGATIONS	1,490.39	1,490.39
			TOTAL LIABILITIES	1,530.39	1,490.39
FUND BALANCE					
	21	6302	REVENUES CONTROL	-8,322.33	-8,322.33
	21	8747	COMMITTED - OTHER	7,914.96	.00
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,490.39	-1,490.39
			TOTAL FUND BALANCE	-1,897.76	-9,812.72
			TOTAL LIABILITIES + FUND BALANCE	-367.37	-8,322.33

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FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH OTHER	.00	206,184.29
			TOTAL ASSETS	.00	206,184.29
FUND BALANCE					
	25	8740	COMMITTED-SCHOOL BASE CFWD	.00	-206,184.29
			TOTAL FUND BALANCE	.00	-206,184.29
			TOTAL LIABILITIES + FUND BALANCE	.00	-206,184.29

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	78,750.00	78,750.00
			TOTAL ASSETS	78,750.00	78,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-78,750.00	-78,750.00
			TOTAL FUND BALANCE	-78,750.00	-78,750.00
			TOTAL LIABILITIES + FUND BALANCE	-78,750.00	-78,750.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	678,726.00	2,177,401.22
			TOTAL ASSETS	678,726.00	2,177,401.22
FUND BALANCE					
	32	6302	REVENUES CONTROL	-678,726.00	-678,726.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,069,240.61
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-429,434.61
			TOTAL FUND BALANCE	-678,726.00	-2,177,401.22
			TOTAL LIABILITIES + FUND BALANCE	-678,726.00	-2,177,401.22

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	78,430.70
			TOTAL ASSETS	.00	78,430.70
FUND BALANCE					
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-78,430.70
			TOTAL FUND BALANCE	.00	-78,430.70
			TOTAL LIABILITIES + FUND BALANCE	.00	-78,430.70

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-224,177.19	-224,177.19
			TOTAL ASSETS	-224,177.19	-224,177.19
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	1,578,762.45	1,578,762.45
			TOTAL LIABILITIES	1,578,762.45	1,578,762.45
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	224,177.19	224,177.19
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-1,578,762.45	-1,578,762.45
			TOTAL FUND BALANCE	-1,354,585.26	-1,354,585.26
			TOTAL LIABILITIES + FUND BALANCE	224,177.19	224,177.19

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-45,844.96	-45,844.96
51	6153	ACCOUNTS RECEIVABLE	-89,699.84	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	17,302.82
51	64000	DEFERRED OUTFLOW RESOURCES	.00	38,049.00
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	89,987.00
51	65410	FUNDED OPEB ASSET	.00	7,316.00
TOTAL ASSETS			-135,544.80	106,809.86
LIABILITIES				
51	7400	INTERFUND PAYABLE	124,405.71	.00
51	7541P	UNFUNDED PENISON LIABILITY	.00	-339,999.00
51	7603	PURCHASE OBLIGATIONS	12,737.59	12,737.59
51	77000	DEFERRED INFLOW RESOURCES	.00	-132,088.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-76,163.00
TOTAL LIABILITIES			137,143.30	-535,512.41
FUND BALANCE				
51	7602	EXPENDITURES CONTROL	11,139.09	11,139.09
51	87370	RESTRICTED OTH OPEB LIABILITY	.00	86,723.00
51	8737P	RESTRICTED OTHER PENISON	.00	326,175.00
51	8739	RESTRICTED-NET POSITION	.00	34,705.87
51	8739I	RESTRICTED NET POSITION INVENT	.00	-17,302.82
51	8753	ASSIGNED-PURCH OBL - CURRENT	-12,737.59	-12,737.59
TOTAL FUND BALANCE			-1,598.50	428,702.55
TOTAL LIABILITIES + FUND BALANCE			135,544.80	-106,809.86

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FUND: 8 GOVERNMENT ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,316,340.00
80	6211	LAND IMPROVEMENTS	.00	1,147,516.07
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-567,052.87
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	94,264,178.12
80	6222	ACCUM DEPR BUILDINGS	.00	-22,130,014.88
80	6231	TECHNOLOGY	.00	2,983.00
80	6232	ACCUM DEPR TECHNOLOGY EQUIPMENT	.00	-2,983.00
80	6241	VEHICLES	.00	3,609,749.66
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,746,889.99
80	6251	GENERAL EQUIPMENT	.00	771,282.50
80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-503,762.65
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,529,431.98
TOTAL ASSETS			.00	77,690,777.94
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-77,690,777.94
TOTAL FUND BALANCE			.00	-77,690,777.94
TOTAL LIABILITIES + FUND BALANCE			.00	-77,690,777.94

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6241	VEHICLES	.00	18,800.00
81	6242	ACCUMULATED DEP - VEHICLES	.00	-18,800.00
81	6251	GENERAL EQUIPMENT	.00	880,197.66
81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-769,582.75
TOTAL ASSETS			.00	110,614.91
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-110,614.91
TOTAL FUND BALANCE			.00	-110,614.91
TOTAL LIABILITIES + FUND BALANCE			.00	-110,614.91

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