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

BALANCE SHEET FOR 2026 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	407,077.62	3,254,147.43
	10	6102	CASH IN PAYROLL CLEARING ACCT	559.79	2,780.44
	10	6111	INVESTMENTS	.00	2,041,356.16
	10	6181	PREPAID EXPENDITURES	.00	3,848.21
		TOTAL ASSETS		407,637.41	5,302,132.24
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	39,568.60	659,431.41
		TOTAL LIABILITIES		39,568.60	659,431.41
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,189,638.75	-11,800,404.08
	10	7602	EXPENDITURES CONTROL	1,782,001.34	6,715,135.24
	10	8742	COMMITTED - SICK LEAVE	.00	-147,033.79
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-39,568.60	-659,431.41
	10	8770	UNASSIGNED FUND BALANCE	.00	-69,829.61
		TOTAL FUND BALANCE		-447,206.01	-5,961,563.65
	TOTAL LIABILITIES + FUND BALANCE			-407,637.41	-5,302,132.24

BALANCE SHEET FOR 2026 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	145,947.22	24,353.04
		TOTAL ASSETS		145,947.22	24,353.04
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	110,407.34	296,502.45
		TOTAL LIABILITIES		110,407.34	296,502.45
FUND BALANCE					
	20	6302	REVENUES CONTROL	-389,545.93	-1,115,380.13
	20	7602	EXPENDITURES CONTROL	243,598.71	1,091,027.09
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-110,407.34	-296,502.45
		TOTAL FUND BALANCE		-256,354.56	-320,855.49
	TOTAL LIABILITIES + FUND BALANCE			-145,947.22	-24,353.04

BALANCE SHEET FOR 2026 5

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-538.52	12,879.53
	TOTAL ASSETS		-538.52	12,879.53
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	354.18	354.18
	TOTAL LIABILITIES		354.18	354.18
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-15,812.45
21	7602	EXPENDITURES CONTROL	538.52	2,932.92
21	8753	ASSIGNED-PURCH OBL - CURRENT	-354.18	-354.18
	TOTAL FUND BALANCE		184.34	-13,233.71
TOTAL LIABILITIES + FUND BALANCE			538.52	-12,879.53

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

BALANCE SHEET FOR 2026 5

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

BALANCE SHEET FOR 2026 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	41,387.00
	TOTAL ASSETS		.00	41,387.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-78,750.00
31	7602	EXPENDITURES CONTROL	.00	37,363.00
	TOTAL FUND BALANCE		.00	-41,387.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-41,387.00

BALANCE SHEET FOR 2026 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-815,499.84	1,242,077.38
		TOTAL ASSETS		-815,499.84	1,242,077.38
FUND BALANCE					
	32	6302	REVENUES CONTROL	-549,100.00	-1,227,826.00
	32	7602	EXPENDITURES CONTROL	1,364,599.84	1,484,423.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,069,240.61
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-429,434.61
		TOTAL FUND BALANCE		815,499.84	-1,242,077.38
	TOTAL LIABILITIES + FUND BALANCE			815,499.84	-1,242,077.38

BALANCE SHEET FOR 2026 5

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

BALANCE SHEET FOR 2026 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	1,802,939.64	1,380,868.37
		TOTAL ASSETS		1,802,939.64	1,380,868.37
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	.00	1,380,868.37
		TOTAL LIABILITIES		.00	1,380,868.37
FUND BALANCE					
	40	6302	REVENUES CONTROL	-1,802,939.64	-1,802,939.64
	40	7602	EXPENDITURES CONTROL	.00	422,071.27
	40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,380,868.37
		TOTAL FUND BALANCE		-1,802,939.64	-2,761,736.74
	TOTAL LIABILITIES + FUND BALANCE			-1,802,939.64	-1,380,868.37

BALANCE SHEET FOR 2026 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	42,249.34	-82,697.27
51	6105	CASH WITH FISCAL AGENTS	.00	500.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	17,302.82
51	6400O	DEFERRED OUTFLOW RESOURCES	.00	38,049.00
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	89,987.00
51	6541O	FUNDED OPEB ASSET	.00	7,316.00
	TOTAL ASSETS		42,249.34	70,457.55
LIABILITIES				
51	7541P	UNFUNDED PENISON LIABILITY	.00	-339,999.00
51	7603	PURCHASE OBLIGATIONS	8,241.19	124,819.07
51	7700O	DEFERRED INFLOW RESOURCES	.00	-132,088.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-76,163.00
	TOTAL LIABILITIES		8,241.19	-423,430.93
FUND BALANCE				
51	6302	REVENUES CONTROL	-210,914.84	-527,899.98
51	7602	EXPENDITURES CONTROL	168,665.50	575,391.38
51	8737O	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	-8,241.19	-124,819.07
	TOTAL FUND BALANCE		-50,490.53	352,973.38
	TOTAL LIABILITIES + FUND BALANCE		-42,249.34	-70,457.55

BALANCE SHEET FOR 2026 5

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 TECHNOLGY EQUIPMENT	.00	-2,983.00
	80	6241	VEHICLES	.00	3,609,749.66
	80	6242	ACCUMLATED 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

BALANCE SHEET FOR 2026 5

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	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 **