

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

BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		427,650.01	3,744,407.79
10	6102	CASH IN PAYROLL CLEARING ACCT		636.61	4,121.04
10	6111	INVESTMENTS		.00	2,041,356.16
10	6181	PREPAID EXPENDITURES		.00	3,848.21
	TOTAL ASSETS			428,286.62	5,793,733.20
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS		40,357.13	747,725.20
	TOTAL LIABILITIES			40,357.13	747,725.20
FUND BALANCE					
10	6302	REVENUES CONTROL		-1,654,597.04	-14,721,254.62
10	7602	EXPENDITURES CONTROL		1,226,310.42	9,144,384.82
10	8742	COMMITTED - SICK LEAVE		.00	-147,033.79
10	8753	ASSIGNED-PURCH OBL - CURRENT		-40,357.13	-747,725.20
10	8770	UNASSIGNED FUND BALANCE		.00	-69,829.61
	TOTAL FUND BALANCE			-468,643.75	-6,541,458.40
	TOTAL LIABILITIES + FUND BALANCE			-428,286.62	-5,793,733.20

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		20,165.81	-22,855.71
	TOTAL ASSETS			20,165.81	-22,855.71
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		-514.22	198,694.32
	TOTAL LIABILITIES			-514.22	198,694.32
FUND BALANCE					
20	6302	REVENUES CONTROL		-260,505.41	-1,585,067.14
20	7602	EXPENDITURES CONTROL		240,339.60	1,607,922.85
20	8753	ASSIGNED-PURCH OBL - CURRENT		514.22	-198,694.32
	TOTAL FUND BALANCE			-19,651.59	-175,838.61
	TOTAL LIABILITIES + FUND BALANCE			-20,165.81	22,855.71

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	271.95	10,431.46
			TOTAL ASSETS	271.95	10,431.46
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	189.49	271.21
			TOTAL LIABILITIES	189.49	271.21
FUND BALANCE					
	21	6302	REVENUES CONTROL	-642.44	-17,297.09
	21	7602	EXPENDITURES CONTROL	370.49	6,865.63
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-189.49	-271.21
			TOTAL FUND BALANCE	-461.44	-10,702.67
			TOTAL LIABILITIES + FUND BALANCE	-271.95	-10,431.46

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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	.00	31,528.00
			TOTAL ASSETS	.00	31,528.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-78,750.00
	31	7602	EXPENDITURES CONTROL	.00	47,222.00
			TOTAL FUND BALANCE	.00	-31,528.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-31,528.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-1,316,250.00	-74,172.62
			TOTAL ASSETS	-1,316,250.00	-74,172.62
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,316,250.00	-2,544,076.00
	32	7602	EXPENDITURES CONTROL	1,316,250.00	2,800,673.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	1,069,240.61	.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	247,009.39	-182,425.22
			TOTAL FUND BALANCE	1,316,250.00	74,172.62
			TOTAL LIABILITIES + FUND BALANCE	1,316,250.00	74,172.62

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,225,793.00	1,304,223.70
TOTAL ASSETS			1,225,793.00	1,304,223.70
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	389,098.50	389,098.50
TOTAL LIABILITIES			389,098.50	389,098.50
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,316,250.00	-1,316,250.00
36	7602	EXPENDITURES CONTROL	90,457.00	90,457.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-78,430.70
36	8753	ASSIGNED-PURCH OBL - CURRENT	-389,098.50	-389,098.50
TOTAL FUND BALANCE			-1,614,891.50	-1,693,322.20
TOTAL LIABILITIES + FUND BALANCE			-1,225,793.00	-1,304,223.70

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-361,569.52	1,019,298.85
			TOTAL ASSETS	-361,569.52	1,019,298.85
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-361,569.52	1,019,298.85
			TOTAL LIABILITIES	-361,569.52	1,019,298.85
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-1,802,939.64
	40	7602	EXPENDITURES CONTROL	361,569.52	783,640.79
	40	8753	ASSIGNED-PURCH OBL - CURRENT	361,569.52	-1,019,298.85
			TOTAL FUND BALANCE	723,139.04	-2,038,597.70
			TOTAL LIABILITIES + FUND BALANCE	361,569.52	-1,019,298.85

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-25,834.76	-98,343.53
51	6105	CASH WITH FISCAL AGENTS	.00	500.00
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			-25,834.76	54,811.29
LIABILITIES				
51	7541P	UNFUNDED PENISON LIABILITY	.00	-339,999.00
51	7603	PURCHASE OBLIGATIONS	12,775.00	139,745.97
51	77000	DEFERRED INFLOW RESOURCES	.00	-132,088.00
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-76,163.00
TOTAL LIABILITIES			12,775.00	-408,504.03
FUND BALANCE				
51	6302	REVENUES CONTROL	-81,699.26	-761,620.28
51	7602	EXPENDITURES CONTROL	107,534.02	824,757.94
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	-12,775.00	-139,745.97
TOTAL FUND BALANCE			13,059.76	353,692.74
TOTAL LIABILITIES + FUND BALANCE			25,834.76	-54,811.29

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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 **