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

BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-66,384.22	3,273,989.80
	10	6102	CASH IN PAYROLL CLEARING ACCT	367.38	5,431.01
	10	6111	INVESTMENTS	.00	2,080,686.64
	10	6181	PREPAID EXPENDITURES	.00	3,848.21
		TOTAL ASSETS		-66,016.84	5,363,955.66
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-19,578.72	308,645.59
		TOTAL LIABILITIES		-19,578.72	308,645.59
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,271,949.16	-18,471,709.99
	10	7602	EXPENDITURES CONTROL	1,337,966.00	13,158,381.35
	10	8742	COMMITTED - SICK LEAVE	.00	-50,627.02
	10	8753	ASSIGNED-PURCH OBL - CURRENT	19,578.72	-308,645.59
		TOTAL FUND BALANCE		85,595.56	-5,672,601.25
	TOTAL LIABILITIES + FUND BALANCE			66,016.84	-5,363,955.66

BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-174,137.47	-166,812.15
		TOTAL ASSETS		-174,137.47	-166,812.15
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-97,322.39	92,021.94
		TOTAL LIABILITIES		-97,322.39	92,021.94
FUND BALANCE					
	20	6302	REVENUES CONTROL	-168,200.10	-2,345,010.62
	20	7602	EXPENDITURES CONTROL	342,337.57	2,511,822.77
	20	8753	ASSIGNED-PURCH OBL - CURRENT	97,322.39	-92,021.94
		TOTAL FUND BALANCE		271,459.86	74,790.21
TOTAL LIABILITIES + FUND BALANCE				174,137.47	166,812.15

BALANCE SHEET FOR 2026 10

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,744.18	10,229.79
	TOTAL ASSETS		-1,744.18	10,229.79
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	2,200.00	4,000.00
	TOTAL LIABILITIES		2,200.00	4,000.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-350.00	-20,447.24
21	7602	EXPENDITURES CONTROL	2,094.18	10,217.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,200.00	-4,000.00
	TOTAL FUND BALANCE		-455.82	-14,229.79
TOTAL LIABILITIES + FUND BALANCE			1,744.18	-10,229.79

BALANCE SHEET FOR 2026 10

FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH OTHER	.00	206,392.29
	TOTAL ASSETS		.00	206,392.29
FUND BALANCE				
25	8740	COMMITTED-SCHOOL BASE CFWD	.00	-206,392.29
	TOTAL FUND BALANCE		.00	-206,392.29
	TOTAL LIABILITIES + FUND BALANCE		.00	-206,392.29

BALANCE SHEET FOR 2026 10

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-9,859.00	21,669.00
	TOTAL ASSETS		-9,859.00	21,669.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-78,750.00
31	7602	EXPENDITURES CONTROL	9,859.00	57,081.00
	TOTAL FUND BALANCE		9,859.00	-21,669.00
TOTAL LIABILITIES + FUND BALANCE			9,859.00	-21,669.00

BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-44,660.00	-481,452.10
		TOTAL ASSETS		-44,660.00	-481,452.10
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,673,141.00
	32	7602	EXPENDITURES CONTROL	44,660.00	3,207,953.32
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-53,360.22
		TOTAL FUND BALANCE		44,660.00	481,452.10
	TOTAL LIABILITIES + FUND BALANCE			44,660.00	481,452.10

BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-62,280.38	1,604,562.80
		TOTAL ASSETS		-62,280.38	1,604,562.80
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-59,690.88	1,423,198.60
		TOTAL LIABILITIES		-59,690.88	1,423,198.60
FUND BALANCE					
	36	6302	REVENUES CONTROL	-44,660.00	-1,723,529.48
	36	7602	EXPENDITURES CONTROL	106,940.38	197,397.38
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-78,430.70
	36	8753	ASSIGNED-PURCH OBL - CURRENT	59,690.88	-1,423,198.60
		TOTAL FUND BALANCE		121,971.26	-3,027,761.40
	TOTAL LIABILITIES + FUND BALANCE			62,280.38	-1,604,562.80

BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-901,184.53	-.10
		TOTAL ASSETS		-901,184.53	-.10
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-901,184.73	.00
		TOTAL LIABILITIES		-901,184.73	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-1,802,939.64
	40	7602	EXPENDITURES CONTROL	901,184.53	1,802,939.74
	40	8753	ASSIGNED-PURCH OBL - CURRENT	901,184.73	.00
		TOTAL FUND BALANCE		1,802,369.26	.10
	TOTAL LIABILITIES + FUND BALANCE			901,184.53	.10

BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	49,836.74	-69,379.68
51	6105	CASH WITH FISCAL AGENTS	.00	500.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	17,302.82
51	6400O	DEFERRED OUTFLOW RESOURCES	.00	20,147.04
51	6400P	DEFERRED OUTFLOW RESOURCES	.00	61,153.15
51	6541O	FUNDED OPEB ASSET	.00	7,585.55
	TOTAL ASSETS		49,836.74	37,308.88
LIABILITIES				
51	7541P	UNFUNDED PENISON LIABILITY	.00	-261,996.78
51	7603	PURCHASE OBLIGATIONS	-3,910.92	108,687.46
51	7700	DEFERRED INFLOW OF RESOURCES	.00	4,761.99
51	7700O	DEFERRED INFLOW RESOURCES	.00	-87,582.13
51	7700P	DEFERRED INFLOW RESOURCES PEN	.00	-76,163.00
	TOTAL LIABILITIES		-3,910.92	-312,292.46
FUND BALANCE				
51	6302	REVENUES CONTROL	-211,410.28	-1,176,843.67
51	7602	EXPENDITURES CONTROL	161,573.54	1,245,723.35
51	8737O	RESTRICTED OTH OPEB LIABILITY	.00	59,849.54
51	8737P	RESTRICTED OTHER PENISON	.00	272,244.64
51	8739I	RESTRICTED NET POSITION INVENT	.00	-17,302.82
51	8753	ASSIGNED-PURCH OBL - CURRENT	3,910.92	-108,687.46
	TOTAL FUND BALANCE		-45,925.82	274,983.58
	TOTAL LIABILITIES + FUND BALANCE		-49,836.74	-37,308.88

BALANCE SHEET FOR 2026 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	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	7,203,023.65
		TOTAL ASSETS		.00	82,364,369.61
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-82,364,369.61
		TOTAL FUND BALANCE		.00	-82,364,369.61
	TOTAL LIABILITIES + FUND BALANCE			.00	-82,364,369.61

BALANCE SHEET FOR 2026 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	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 **