

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

BALANCE SHEET FOR 2026 12

| FUND: 1      GENERAL FUND |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                  |                               |                          |                    |
|                           | 10 | 6101                             | CASH IN BANK                  | -737,375.64              | 2,509,787.91       |
|                           | 10 | 6102                             | CASH IN PAYROLL CLEARING ACCT | -5,933.79                | .00                |
|                           | 10 | 6111                             | INVESTMENTS                   | .00                      | 2,080,686.64       |
|                           | 10 | 6181                             | PREPAID EXPENDITURES          | .00                      | 3,848.21           |
|                           |    | TOTAL ASSETS                     |                               | -743,309.43              | 4,594,322.76       |
| LIABILITIES               |    |                                  |                               |                          |                    |
|                           | 10 | 7421                             | ACCOUNTS PAYABLE              | -112,286.05              | -112,286.05        |
|                           | 10 | 7603                             | PURCHASE OBLIGATIONS          | -275,666.20              | .00                |
|                           |    | TOTAL LIABILITIES                |                               | -387,952.25              | -112,286.05        |
| FUND BALANCE              |    |                                  |                               |                          |                    |
|                           | 10 | 6302                             | REVENUES CONTROL              | -1,139,607.22            | -20,893,462.62     |
|                           | 10 | 7602                             | EXPENDITURES CONTROL          | 1,995,202.70             | 16,462,052.93      |
|                           | 10 | 8742                             | COMMITTED - SICK LEAVE        | .00                      | -50,627.02         |
|                           | 10 | 8753                             | ASSIGNED-PURCH OBL - CURRENT  | 275,666.20               | .00                |
|                           |    | TOTAL FUND BALANCE               |                               | 1,131,261.68             | -4,482,036.71      |
|                           |    | TOTAL LIABILITIES + FUND BALANCE |                               | 743,309.43               | -4,594,322.76      |

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| FUND: 2 SPECIAL REVENUE |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|-----------------------------------|--------------------------|--------------------|
| ASSETS                  |    |                                   |                          |                    |
|                         | 20 | 6101 CASH IN BANK                 | 173,014.20               | 129,304.33         |
|                         |    | TOTAL ASSETS                      | 173,014.20               | 129,304.33         |
| LIABILITIES             |    |                                   |                          |                    |
|                         | 20 | 7421 ACCOUNTS PAYABLE             | -7,827.28                | -7,827.28          |
|                         | 20 | 7603 PURCHASE OBLIGATIONS         | -97,233.69               | .00                |
|                         |    | TOTAL LIABILITIES                 | -105,060.97              | -7,827.28          |
| FUND BALANCE            |    |                                   |                          |                    |
|                         | 20 | 6302 REVENUES CONTROL             | -524,001.93              | -3,291,646.82      |
|                         | 20 | 7602 EXPENDITURES CONTROL         | 358,815.01               | 3,170,169.77       |
|                         | 20 | 8753 ASSIGNED-PURCH OBL - CURRENT | 97,233.69                | .00                |
|                         |    | TOTAL FUND BALANCE                | -67,953.23               | -121,477.05        |
|                         |    | TOTAL LIABILITIES + FUND BALANCE  | -173,014.20              | -129,304.33        |

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| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |      |                                  |                          |                    |
| 21                                    | 6101 | CASH IN BANK                     | -2,018.49                | 7,430.82           |
|                                       |      | TOTAL ASSETS                     | -2,018.49                | 7,430.82           |
| LIABILITIES                           |      |                                  |                          |                    |
| 21                                    | 7603 | PURCHASE OBLIGATIONS             | -4,000.00                | .00                |
|                                       |      | TOTAL LIABILITIES                | -4,000.00                | .00                |
| FUND BALANCE                          |      |                                  |                          |                    |
| 21                                    | 6302 | REVENUES CONTROL                 | -1,431.47                | -21,878.71         |
| 21                                    | 7602 | EXPENDITURES CONTROL             | 3,449.96                 | 14,447.89          |
| 21                                    | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 4,000.00                 | .00                |
|                                       |      | TOTAL FUND BALANCE               | 6,018.49                 | -7,430.82          |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | 2,018.49                 | -7,430.82          |

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| FUND: 25 STUDENT ACTIVITY(SPEC REV ANN) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                  |    |      |                                  |                          |                    |
|                                         | 25 | 6106 | CASH OTHER                       | -30,615.54               | 175,776.75         |
|                                         |    |      | TOTAL ASSETS                     | -30,615.54               | 175,776.75         |
| FUND BALANCE                            |    |      |                                  |                          |                    |
|                                         | 25 | 6302 | REVENUES CONTROL                 | -795,198.09              | -795,198.09        |
|                                         | 25 | 7602 | EXPENDITURES CONTROL             | 619,421.34               | 619,421.34         |
|                                         | 25 | 8740 | COMMITTED-SCHOOL BASE CFWD       | 206,392.29               | .00                |
|                                         |    |      | TOTAL FUND BALANCE               | 30,615.54                | -175,776.75        |
|                                         |    |      | TOTAL LIABILITIES + FUND BALANCE | 30,615.54                | -175,776.75        |

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| FUND: 310 CAPITAL OUTLAY FUND    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE                     |      |                      |                          |                    |
| 31                               | 6302 | REVENUES CONTROL     | .00                      | -158,183.00        |
| 31                               | 7602 | EXPENDITURES CONTROL | .00                      | 158,183.00         |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00                      | .00                |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 687,764.20               | 206,312.10         |
|                                       |    |      | TOTAL ASSETS                     | 687,764.20               | 206,312.10         |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -687,764.00              | -3,360,905.00      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | -.20                     | 3,207,953.12       |
|                                       | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -53,360.22         |
|                                       |    |      | TOTAL FUND BALANCE               | -687,764.20              | -206,312.10        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -687,764.20              | -206,312.10        |

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| FUND: 360 CONSTRUCTION FUND      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                               |                          |                    |
| 36                               | 6101 | CASH IN BANK                  | -389,979.09              | 1,016,911.54       |
| TOTAL ASSETS                     |      |                               | -389,979.09              | 1,016,911.54       |
| LIABILITIES                      |      |                               |                          |                    |
| 36                               | 7603 | PURCHASE OBLIGATIONS          | -1,245,838.93            | .00                |
| TOTAL LIABILITIES                |      |                               | -1,245,838.93            | .00                |
| FUND BALANCE                     |      |                               |                          |                    |
| 36                               | 6302 | REVENUES CONTROL              | .00                      | -1,723,529.48      |
| 36                               | 7602 | EXPENDITURES CONTROL          | 389,979.09               | 785,048.64         |
| 36                               | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -78,430.70         |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT  | 1,245,838.93             | .00                |
| TOTAL FUND BALANCE               |      |                               | 1,635,818.02             | -1,016,911.54      |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 389,979.09               | -1,016,911.54      |

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| FUND: 400 DEBT SERVICE FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |    |      |                                  |                          |                    |
|                             | 40 | 6101 | CASH IN BANK                     | .10                      | .00                |
|                             |    |      | TOTAL ASSETS                     | .10                      | .00                |
| FUND BALANCE                |    |      |                                  |                          |                    |
|                             | 40 | 6302 | REVENUES CONTROL                 | -.10                     | -1,802,939.74      |
|                             | 40 | 7602 | EXPENDITURES CONTROL             | .00                      | 1,802,939.74       |
|                             |    |      | TOTAL FUND BALANCE               | -.10                     | .00                |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | -.10                     | .00                |

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BALANCE SHEET FOR 2026 12

| FUND: 51    FOOD SERVICE FUND    |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -19,037.21               | -31,172.58         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 17,302.82          |
| 51                               | 64000 | DEFERRED OUTFLOW RESOURCES     | .00                      | 20,147.04          |
| 51                               | 6400P | DEFERRED OUTFLOW RESOURCES     | .00                      | 61,153.15          |
| 51                               | 65410 | FUNDED OPEB ASSET              | .00                      | 7,585.55           |
| TOTAL ASSETS                     |       |                                | -19,037.21               | 75,015.98          |
| LIABILITIES                      |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | -68,314.99               | -68,314.99         |
| 51                               | 7541P | UNFUNDED PENISON LIABILITY     | .00                      | -261,996.78        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -119,085.63              | .00                |
| 51                               | 7700  | DEFERRED INFLOW OF RESOURCES   | .00                      | 4,761.99           |
| 51                               | 77000 | DEFERRED INFLOW RESOURCES      | .00                      | -87,582.13         |
| 51                               | 7700P | DEFERRED INFLOW RESOURCES PEN  | .00                      | -76,163.00         |
| TOTAL LIABILITIES                |       |                                | -187,400.62              | -489,294.91        |
| FUND BALANCE                     |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -165,799.15              | -1,551,421.32      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 253,151.35               | 1,650,908.89       |
| 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   | 119,085.63               | .00                |
| TOTAL FUND BALANCE               |       |                                | 206,437.83               | 414,278.93         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 19,037.21                | -75,015.98         |

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BALANCE SHEET FOR 2026 12

| FUND: 8 GOVERNMENT ASSETS        |      |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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                      | 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     |

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| FUND: 81 FOOD SERVICE ASSETS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 \*\*