

10/01/2020 10:04  
 9375sspa

**MARION COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2021 2**
**P**  
**glbalsht** **1**

| FUND: 1      GENERAL FUND        |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
|                                  |                    |                               |                          |                    |
| ASSETS                           |                    |                               |                          |                    |
| 10                               | 6101               | CASH IN BANK                  | 138,711.80               | 6,504,002.42       |
|                                  | TOTAL ASSETS       |                               | 138,711.80               | 6,504,002.42       |
| LIABILITIES                      |                    |                               |                          |                    |
| 10                               | 7420               | ACI LIABILITY                 | -13,138.34               | -26,736.91         |
| 10                               | 7421               | ACCOUNTS PAYABLE              | 140.64                   | .00                |
| 10                               | 7461               | ACCRUED SALARIES & BENEFITS   | -12,606.52               | -14,215.23         |
| 10                               | 7603               | PURCHASE OBLIGATIONS          | 115,544.40               | 923,291.32         |
|                                  | TOTAL LIABILITIES  |                               | 89,940.18                | 882,339.18         |
| FUND BALANCE                     |                    |                               |                          |                    |
| 10                               | 6302               | REVENUES CONTROL              | -1,191,940.50            | -2,198,499.96      |
| 10                               | 7602               | EXPENDITURES CONTROL          | 1,078,832.92             | 1,386,582.54       |
| 10                               | 8732               | RESTRICTED SICK LEAVE PAYABLE | .00                      | -179,350.55        |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT  | -115,544.40              | -923,291.32        |
| 10                               | 8770               | UNASSIGNED FUND BALANCE       | .00                      | -5,471,782.31      |
|                                  | TOTAL FUND BALANCE |                               | -228,651.98              | -7,386,341.60      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | -138,711.80              | -6,504,002.42      |

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| FUND: 2      SPECIAL REVENUE     |    |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------|--------------------------------|--------------------------|--------------------|
|                                  |    |      |                                |                          |                    |
| ASSETS                           |    |      |                                |                          |                    |
|                                  | 20 | 6101 | CASH IN BANK                   | 19,038.04                | 244,391.09         |
|                                  | 20 | 6153 | ACCOUNTS RECEIVABLE            | .00                      | -422.99            |
| TOTAL ASSETS                     |    |      |                                | 19,038.04                | 243,968.10         |
| LIABILITIES                      |    |      |                                |                          |                    |
|                                  | 20 | 7420 | ACI LIABILITY                  | -33,293.02               | -45,701.07         |
|                                  | 20 | 7603 | PURCHASE OBLIGATIONS           | 63,274.80                | 219,247.66         |
| TOTAL LIABILITIES                |    |      |                                | 29,981.78                | 173,546.59         |
| FUND BALANCE                     |    |      |                                |                          |                    |
|                                  | 20 | 6302 | REVENUES CONTROL               | -411,247.24              | -760,941.63        |
|                                  | 20 | 7602 | EXPENDITURES CONTROL           | 425,502.22               | 562,169.54         |
|                                  | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT   | -63,274.80               | -219,247.66        |
|                                  | 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 4,797.22           |
|                                  | 20 | 8770 | UNASSIGNED FUND BALANCE        | .00                      | -4,292.16          |
| TOTAL FUND BALANCE               |    |      |                                | -49,019.82               | -417,514.69        |
| TOTAL LIABILITIES + FUND BALANCE |    |      |                                | -19,038.04               | -243,968.10        |

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**MARION COUNTY BOARD OF EDUCATION**  
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| FUND: 21 DISTR ACTIVITY (SPEC REV ANN) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                          |    |      |                                  |                          |                    |
|                                        | 21 | 6101 | CASH IN BANK                     | -6,686.14                | 180,023.36         |
|                                        |    |      | TOTAL ASSETS                     | -6,686.14                | 180,023.36         |
| <b>LIABILITIES</b>                     |    |      |                                  |                          |                    |
|                                        | 21 | 7420 | ACI LIABILITY                    | -4,929.40                | -5,263.35          |
|                                        | 21 | 7603 | PURCHASE OBLIGATIONS             | -2,297.01                | 15,787.84          |
|                                        |    |      | TOTAL LIABILITIES                | -7,226.41                | 10,524.49          |
| <b>FUND BALANCE</b>                    |    |      |                                  |                          |                    |
|                                        | 21 | 6302 | REVENUES CONTROL                 | -2,729.60                | -189,105.15        |
|                                        | 21 | 7602 | EXPENDITURES CONTROL             | 14,345.14                | 14,345.14          |
|                                        | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 2,297.01                 | -15,787.84         |
|                                        |    |      | TOTAL FUND BALANCE               | 13,912.55                | -190,547.85        |
|                                        |    |      | TOTAL LIABILITIES + FUND BALANCE | 6,686.14                 | -180,023.36        |

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| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 1,072,506.00       |
|                               |    |      | TOTAL ASSETS                     | .00                      | 1,072,506.00       |
| <b>FUND BALANCE</b>           |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | .00                      | -143,398.00        |
|                               | 31 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | .00                      | -642,312.00        |
|                               | 31 | 8737 | RESTRICTED - OTHER               | .00                      | -286,796.00        |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -1,072,506.00      |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -1,072,506.00      |

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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                   | .00                      | 3,984,120.93       |
| TOTAL ASSETS                          |      |                                | .00                      | 3,984,120.93       |
| FUND BALANCE                          |      |                                |                          |                    |
| 32                                    | 6302 | REVENUES CONTROL               | .00                      | -534,282.00        |
| 32                                    | 7602 | EXPENDITURES CONTROL           | .00                      | 271,063.47         |
| 32                                    | 8734 | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -1,604,172.32      |
| 32                                    | 8737 | RESTRICTED - OTHER             | .00                      | -1,090,860.90      |
| 32                                    | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -1,025,869.18      |
| TOTAL FUND BALANCE                    |      |                                | .00                      | -3,984,120.93      |
| TOTAL LIABILITIES + FUND BALANCE      |      |                                | .00                      | -3,984,120.93      |

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| FUND: 360 CONSTRUCTION FUND      |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
|                                  |                    |                                |                          |                    |
| ASSETS                           |                    |                                |                          |                    |
| 36                               | 6101               | CASH IN BANK                   | -249,258.95              | 1,039,347.46       |
|                                  | TOTAL ASSETS       |                                | -249,258.95              | 1,039,347.46       |
| LIABILITIES                      |                    |                                |                          |                    |
| 36                               | 7603               | PURCHASE OBLIGATIONS           | -249,914.56              | 896,739.61         |
|                                  | TOTAL LIABILITIES  |                                | -249,914.56              | 896,739.61         |
| FUND BALANCE                     |                    |                                |                          |                    |
| 36                               | 6302               | REVENUES CONTROL               | -655.61                  | -1,468.98          |
| 36                               | 7602               | EXPENDITURES CONTROL           | 249,914.56               | 268,080.33         |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -1,305,958.81      |
| 36                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 249,914.56               | -896,739.61        |
| 36                               | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 1,164,819.94       |
| 36                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | -1,164,819.94      |
|                                  | TOTAL FUND BALANCE |                                | 499,173.51               | -1,936,087.07      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | 249,258.95               | -1,039,347.46      |

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| FUND: 400 DEBT SERVICE FUND      |    |      |                         | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------|-------------------------|--------------------------|--------------------|
|                                  |    |      |                         |                          |                    |
| ASSETS                           |    |      |                         |                          |                    |
|                                  | 40 | 6101 | CASH IN BANK            | -74,117.66               | -3,506.75          |
|                                  | 40 | 6105 | CASH WITH FISCAL AGENTS | .00                      | 3,506.75           |
| TOTAL ASSETS                     |    |      |                         | -74,117.66               | .00                |
| FUND BALANCE                     |    |      |                         |                          |                    |
|                                  | 40 | 6302 | REVENUES CONTROL        | .00                      | -271,063.47        |
|                                  | 40 | 7602 | EXPENDITURES CONTROL    | 74,117.66                | 271,063.47         |
| TOTAL FUND BALANCE               |    |      |                         | 74,117.66                | .00                |
| TOTAL LIABILITIES + FUND BALANCE |    |      |                         | 74,117.66                | .00                |

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| FUND: 51 FOOD SERVICE FUND       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE       |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                    |       |                               |                          |                          |
| 51                               | 6101  | CASH IN BANK                  | -58,294.80               | 796,401.97               |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION   | .00                      | 54,163.32                |
| 51                               | 64000 | DEFERRE3D OUTFLOW RES OPEB    | .00                      | 167,264.00               |
| 51                               | 6400P | DEF OUTFLOWS OF RES PENSION   | .00                      | 475,284.00               |
| TOTAL ASSETS                     |       |                               | -58,294.80               | 1,493,113.29             |
| <b>LIABILITIES</b>               |       |                               |                          |                          |
| 51                               | 7420  | ACI LIABILITY                 | -12,724.66               | -15,851.97               |
| 51                               | 75410 | UNFUNDED PENSION LIAB OPEB    | .00                      | -387,514.00              |
| 51                               | 7541P | UNFUNDED PENSION LIABILITY    | .00                      | -1,921,127.00            |
| 51                               | 7603  | PURCHASE OBLIGATIONS          | 57,719.43                | 1,731,672.47             |
| 51                               | 77000 | DEFERRED INFLOW RES OPEB      | .00                      | -117,731.00              |
| 51                               | 7700P | DEFERRED INFLOW RES PENSION   | .00                      | -152,110.00              |
| TOTAL LIABILITIES                |       |                               | 44,994.77                | -862,661.50              |
| <b>FUND BALANCE</b>              |       |                               |                          |                          |
| 51                               | 6302  | REVENUES CONTROL              | -798.07                  | -1,379.04                |
| 51                               | 7602  | EXPENDITURES CONTROL          | 71,817.53                | 83,084.76                |
| 51                               | 87370 | RESTRICTED OTHER OPEB         | .00                      | 337,981.00               |
| 51                               | 8737P | RESTRICTED OTHER              | .00                      | 1,597,953.00             |
| 51                               | 8739  | RESTRICTED-NET ASSETS(FD SVC) | .00                      | -916,419.04              |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT  | -57,719.43               | -1,731,672.47            |
| TOTAL FUND BALANCE               |       |                               | 13,300.03                | -630,451.79              |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | =====58,294.80=====      | ===== -1,493,113.29===== |



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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 80                               | 6201 | LAND                           | .00                      | 814,396.00         |
| 80                               | 6202 | ACCUMULATED DEPRECIATION-LAND  | .00                      | -5,438.79          |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 17,500.00          |
| 80                               | 6212 | ACCUMULATED DEPR LAND IMPROVMT | .00                      | -12,177.11         |
| 80                               | 6221 | BUILDINGS AND BUILDING IMPROVE | .00                      | 50,284,070.43      |
| 80                               | 6222 | ACCUMULATED DEP - BUILDINGS    | .00                      | -25,456,435.71     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -87,504.59               | 3,217,274.80       |
| 80                               | 6232 | ACCUMULATED DEP - TECH EQUIPMT | 86,327.36                | -2,762,786.76      |
| 80                               | 6241 | VEHICLES                       | .00                      | 4,132,750.00       |
| 80                               | 6242 | ACCUMULATED DEP - VEHICLES     | .00                      | -2,472,020.75      |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 964,997.15         |
| 80                               | 6252 | ACCULUMATED DEPR - GEN EQUIPMT | .00                      | -677,750.84        |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 5,936.16           |
| 80                               | 8710 | INVESTMENT IN GOV ASSETS       | .00                      | -28,051,491.81     |
| TOTAL ASSETS                     |      |                                | -1,177.23                | -1,177.23          |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 80                               | 6302 | REVENUES CONTROL               | 298.77                   | 298.77             |
| 80                               | 7602 | EXPENDITURES CONTROL           | 878.46                   | 878.46             |
| TOTAL FUND BALANCE               |      |                                | 1,177.23                 | 1,177.23           |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 1,177.23                 | 1,177.23           |

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**MARION COUNTY BOARD OF EDUCATION**  
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| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 15,003.10          |
| 81                               | 6232 | ACCUMULATED DEP - TECH EQUIPMT | .00                      | -13,290.47         |
| 81                               | 6251 | GENERAL EQUIPMENT              | .00                      | 807,482.86         |
| 81                               | 6252 | ACCULUMATED DEPR - GEN EQUIPMT | .00                      | -701,541.05        |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS  | .00                      | -107,654.44        |
| TOTAL ASSETS                     |      |                                | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | ===== .00                | ===== .00          |

\*\* END OF REPORT - Generated by Scott Spalding \*\*