

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-751,697.77	6,270,292.22
		TOTAL ASSETS	-751,697.77	6,270,292.22
LIABILITIES				
10	7420	ACI LIABILITY	29,856.93	-46,624.41
10	7421	ACCOUNTS PAYABLE	17.69	17.69
10	7461	ACCRUED SALARIES & BENEFITS	-11,535.53	-23,374.94
10	7603	PURCHASE OBLIGATIONS	-115,027.53	688,206.87
		TOTAL LIABILITIES	-96,688.44	618,225.21
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,114,638.11	-3,752,102.26
10	7602	EXPENDITURES CONTROL	1,847,996.79	3,435,494.86
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-157,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	115,027.53	-688,206.87
10	8770	UNASSIGNED FUND BALANCE	.00	-5,726,703.16
		TOTAL FUND BALANCE	848,386.21	-6,888,517.43
		TOTAL LIABILITIES + FUND BALANCE	751,697.77	-6,270,292.22

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	1,087,572.29	-53,425.99
		TOTAL ASSETS	1,087,572.29	-53,425.99
LIABILITIES				
	20	7420 ACI LIABILITY	8,542.47	-3,974.99
	20	7603 PURCHASE OBLIGATIONS	-376,478.23	401,728.54
		TOTAL LIABILITIES	-367,935.76	397,753.55
FUND BALANCE				
	20	6302 REVENUES CONTROL	-2,013,418.87	-3,800,620.52
	20	7602 EXPENDITURES CONTROL	917,304.11	3,858,021.50
	20	8753 ASSIGNED-PURCH OBL - CURRENT	376,478.23	-401,728.54
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,111,195.02
	20	8770 UNASSIGNED FUND BALANCE	.00	-3,111,195.02
		TOTAL FUND BALANCE	-719,636.53	-344,327.56
		TOTAL LIABILITIES + FUND BALANCE	-1,087,572.29	53,425.99

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 21    DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-6,521.38	146,931.84
TOTAL ASSETS			-6,521.38	146,931.84
LIABILITIES				
21	7420	ACI LIABILITY	.00	1,417.30
21	7603	PURCHASE OBLIGATIONS	-7,437.72	4,840.34
TOTAL LIABILITIES			-7,437.72	6,257.64
FUND BALANCE				
21	6302	REVENUES CONTROL	-6,172.00	-168,220.28
21	7602	EXPENDITURES CONTROL	12,693.38	19,871.14
21	8753	ASSIGNED-PURCH OBL - CURRENT	7,437.72	-4,840.34
TOTAL FUND BALANCE			13,959.10	-153,189.48
TOTAL LIABILITIES + FUND BALANCE			6,521.38	-146,931.84

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	177,209.79
		TOTAL ASSETS	.00	177,209.79
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-177,209.79
		TOTAL FUND BALANCE	.00	-177,209.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-177,209.79

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## BALANCE SHEET FOR 2023 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,660,596.00
			TOTAL ASSETS	.00	1,660,596.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-148,231.00
	31	8737	RESTRICTED - OTHER	.00	-1,512,365.00
			TOTAL FUND BALANCE	.00	-1,660,596.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,660,596.00

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	4,026,644.35
			TOTAL ASSETS	.00	4,026,644.35
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-613,300.00
	32	8737	RESTRICTED - OTHER	.00	-3,413,344.35
			TOTAL FUND BALANCE	.00	-4,026,644.35
			TOTAL LIABILITIES + FUND BALANCE	.00	-4,026,644.35

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,417,902.57	9,002,245.29
	TOTAL ASSETS			-1,417,902.57	9,002,245.29
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-1,417,273.08	8,607,839.66
	TOTAL LIABILITIES			-1,417,273.08	8,607,839.66
FUND BALANCE					
36	6302	REVENUES CONTROL		-404.85	-1,214.81
36	7602	EXPENDITURES CONTROL		1,418,307.42	3,548,977.96
36	8731	RESTRICTED GRANTS		.00	-12,140,270.86
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-409,737.58
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,417,273.08	-8,607,839.66
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	12,140,270.86
36	8770	UNASSIGNED FUND BALANCE		.00	-12,140,270.86
	TOTAL FUND BALANCE			2,835,175.65	-17,610,084.95
	TOTAL LIABILITIES + FUND BALANCE			1,417,902.57	-9,002,245.29

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-499,701.72
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		.00	-498,188.28
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	490,766.72
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
	40	8770	UNASSIGNED FUND BALANCE	.00	8,935.00
		TOTAL FUND BALANCE		.00	498,188.28
		TOTAL LIABILITIES + FUND BALANCE		.00	498,188.28

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-84,491.10	1,361,065.49
51	6171	INVENTORIES FOR CONSUMPTION	.00	36,419.85
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	331,016.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	341,449.00
TOTAL ASSETS			-84,491.10	2,069,950.34
LIABILITIES				
51	7420	ACI LIABILITY	-1,587.16	-4,476.92
51	7421	ACCOUNTS PAYABLE	-918.36	-5,495.00
51	75410	UNFUNDED PENSION LIAB OPEB	.00	-508,191.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,155,824.00
51	7603	PURCHASE OBLIGATIONS	29,072.54	2,112,733.29
51	77000	DEFERRED INFLOW RES OPEB	.00	-186,597.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-120,728.00
TOTAL LIABILITIES			26,567.02	-868,578.63
FUND BALANCE				
51	6302	REVENUES CONTROL	-267,061.05	-299,362.74
51	7602	EXPENDITURES CONTROL	354,057.67	584,480.89
51	87370	RESTRICTED OTHER OPEB	.00	363,772.00
51	8737P	RESTRICTED OTHER	.00	1,935,103.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-1,700,098.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-29,072.54	-2,112,733.29
51	8770	UNASSIGNED FUND BALANCE	.00	27,466.56
TOTAL FUND BALANCE			57,924.08	-1,201,371.71
TOTAL LIABILITIES + FUND BALANCE			84,491.10	-2,069,950.34

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## BALANCE SHEET FOR 2023 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	814,396.00
80	6202	ACCUMULATED DEPRECIATION-LAND	.00	-6,239.59
80	6211	LAND IMPROVEMENTS	.00	17,500.00
80	6212	ACCUMULATED DEPR LAND IMPROVMT	.00	-13,927.10
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	53,222,744.43
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-28,285,593.85
80	6231	TECHNOLOGY EQUIPMENT	.00	2,921,538.07
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-2,573,267.10
80	6241	VEHICLES	.00	4,241,666.00
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,798,937.27
80	6251	GENERAL EQUIPMENT	.00	800,289.61
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-586,729.81
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	421,160.59
80	8710	INVESTMENT IN GOV ASSETS	.00	-28,174,599.98
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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## BALANCE SHEET FOR 2023 3

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	15,003.10
81	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-15,003.10
81	6251	GENERAL EQUIPMENT	.00	856,440.63
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-668,944.22
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-187,496.41
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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