

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-277,356.52	5,984,001.24
	TOTAL ASSETS		-277,356.52	5,984,001.24
LIABILITIES				
10	7420	ACI LIABILITY	15,986.40	-21,703.55
10	7421	ACCOUNTS PAYABLE	260.00	277.69
10	7461	ACCRUED SALARIES & BENEFITS	20,383.64	-2,991.30
10	7603	PURCHASE OBLIGATIONS	-46,928.84	641,278.03
	TOTAL LIABILITIES		-10,298.80	616,860.87
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,539,523.19	-5,094,100.90
10	7602	EXPENDITURES CONTROL	1,780,249.67	5,215,744.53
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-188,835.32
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-125,164.68
10	8753	ASSIGNED-PURCH OBL - CURRENT	46,928.84	-641,278.03
10	8770	UNASSIGNED FUND BALANCE	.00	-5,767,227.71
	TOTAL FUND BALANCE		287,655.32	-6,600,862.11
	TOTAL LIABILITIES + FUND BALANCE		277,356.52	-5,984,001.24

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-275,646.90	-320,189.40
		TOTAL ASSETS	-275,646.90	-320,189.40
LIABILITIES				
20	7420	ACI LIABILITY	9,928.22	-2,930.26
20	7603	PURCHASE OBLIGATIONS	62,731.13	464,459.67
		TOTAL LIABILITIES	72,659.35	461,529.41
FUND BALANCE				
20	6302	REVENUES CONTROL	-123,372.68	-3,923,993.20
20	7602	EXPENDITURES CONTROL	389,091.36	4,247,112.86
20	8753	ASSIGNED-PURCH OBL - CURRENT	-62,731.13	-464,459.67
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	202,987.55	-141,340.01
		TOTAL LIABILITIES + FUND BALANCE	275,646.90	320,189.40

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		7,000.15	155,349.29
TOTAL ASSETS				7,000.15	155,349.29
LIABILITIES					
21	7420	ACI LIABILITY		-314.90	-314.90
21	7603	PURCHASE OBLIGATIONS		18,245.63	23,085.97
TOTAL LIABILITIES				17,930.73	22,771.07
FUND BALANCE					
21	6302	REVENUES CONTROL		-11,827.62	-180,047.90
21	7602	EXPENDITURES CONTROL		5,142.37	25,013.51
21	8753	ASSIGNED-PURCH OBL - CURRENT		-18,245.63	-23,085.97
TOTAL FUND BALANCE				-24,930.88	-178,120.36
TOTAL LIABILITIES + FUND BALANCE				-7,000.15	-155,349.29

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	207,595.39
	TOTAL ASSETS		.00	207,595.39
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-177,209.79
25	8770	UNASSIGNED FUND BALANCE	.00	-30,385.60
	TOTAL FUND BALANCE		.00	-207,595.39
	TOTAL LIABILITIES + FUND BALANCE		.00	-207,595.39

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BALANCE SHEET FOR 2023 4

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 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	4,017,709.35
			TOTAL ASSETS	.00	4,017,709.35
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-613,300.00
	32	8737	RESTRICTED - OTHER	.00	-3,413,344.35
	32	8770	UNASSIGNED FUND BALANCE	.00	8,935.00
			TOTAL FUND BALANCE	.00	-4,017,709.35
			TOTAL LIABILITIES + FUND BALANCE	.00	-4,017,709.35

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-859,327.84	8,142,917.45
	TOTAL ASSETS			-859,327.84	8,142,917.45
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-859,732.84	7,748,106.82
	TOTAL LIABILITIES			-859,732.84	7,748,106.82
FUND BALANCE					
36	6302	REVENUES CONTROL		-405.00	-1,619.81
36	7602	EXPENDITURES CONTROL		859,732.84	4,408,710.80
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		859,732.84	-7,748,106.82
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			1,719,060.68	-15,891,024.27
	TOTAL LIABILITIES + FUND BALANCE			859,327.84	-8,142,917.45

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-490,766.72
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		.00	-489,253.28
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	490,766.72
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE		.00	489,253.28
		TOTAL LIABILITIES + FUND BALANCE		.00	489,253.28

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BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	89,216.88	1,448,916.04
51	6171	INVENTORIES FOR CONSUMPTION	.00	33,922.13
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	331,016.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	341,449.00
TOTAL ASSETS			89,216.88	2,155,303.17
LIABILITIES				
51	7420	ACI LIABILITY	1,895.55	-1,215.04
51	7421	ACCOUNTS PAYABLE	.00	-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	-39,789.67	2,072,943.62
51	77000	DEFERRED INFLOW RES OPEB	.00	-186,597.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-120,728.00
TOTAL LIABILITIES			-37,894.12	-905,106.42
FUND BALANCE				
51	6302	REVENUES CONTROL	-348,749.21	-648,111.95
51	7602	EXPENDITURES CONTROL	257,636.78	842,117.67
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	39,789.67	-2,072,943.62
51	8770	UNASSIGNED FUND BALANCE	.00	29,964.28
TOTAL FUND BALANCE			-51,322.76	-1,250,196.75
TOTAL LIABILITIES + FUND BALANCE			-89,216.88	-2,155,303.17

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BALANCE SHEET FOR 2023 4

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	814,396.00
80	6202	ACCUMULATED DEPRECIATION-LAND	.00	-6,639.99
80	6211	LAND IMPROVEMENTS	.00	17,500.00
80	6212	ACCUMULATED DEPR LAND IMPROVMT	.00	-14,802.10
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	51,783,855.43
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-29,732,595.89
80	6231	TECHNOLOGY EQUIPMENT	.00	2,887,747.65
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-2,671,376.22
80	6241	VEHICLES	.00	4,458,706.00
80	6242	ACCUMULATED DEP - VEHICLES	.00	-3,068,539.83
80	6251	GENERAL EQUIPMENT	.00	830,201.04
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-623,029.86
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,137,373.35
80	8710	INVESTMENT IN GOV ASSETS	.00	-30,812,795.58
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2023 4

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	1,010,609.22
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-693,016.38
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-317,592.84
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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