

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-146,247.29	10,369,276.79
		TOTAL ASSETS	-146,247.29	10,369,276.79
LIABILITIES				
10	7420	ACI LIABILITY	5,409.92	-11,186.37
10	7421	ACCOUNTS PAYABLE	.00	17.69
10	7461	ACCRUED SALARIES & BENEFITS	-231.45	-28,373.16
10	7603	PURCHASE OBLIGATIONS	-59,753.24	441,711.26
		TOTAL LIABILITIES	-54,574.77	402,169.42
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,758,510.62	-28,881,313.86
10	7602	EXPENDITURES CONTROL	1,899,579.44	18,551,578.91
10	8753	ASSIGNED-PURCH OBL - CURRENT	59,753.24	-441,711.26
		TOTAL FUND BALANCE	200,822.06	-10,771,446.21
		TOTAL LIABILITIES + FUND BALANCE	146,247.29	-10,369,276.79

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BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-127,399.72	-10,574.53
		TOTAL ASSETS	-127,399.72	-10,574.53
LIABILITIES				
20	7420	ACI LIABILITY	-1,779.42	-22,283.53
20	7421	ACCOUNTS PAYABLE	.00	-399.00
20	7603	PURCHASE OBLIGATIONS	-689,327.39	388,375.52
		TOTAL LIABILITIES	-691,106.81	365,692.99
FUND BALANCE				
20	6302	REVENUES CONTROL	-946,711.94	-8,522,189.16
20	7602	EXPENDITURES CONTROL	1,075,891.08	8,555,446.22
20	8753	ASSIGNED-PURCH OBL - CURRENT	689,327.39	-388,375.52
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	818,506.53	-355,118.46
		TOTAL LIABILITIES + FUND BALANCE	127,399.72	10,574.53

BALANCE SHEET FOR 2023 11

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-8,484.95	124,530.59
		TOTAL ASSETS	-8,484.95	124,530.59
LIABILITIES				
21	7420	ACI LIABILITY	.00	-536.00
21	7603	PURCHASE OBLIGATIONS	-10,564.18	779.13
		TOTAL LIABILITIES	-10,564.18	243.13
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,129.47	-209,304.74
21	7602	EXPENDITURES CONTROL	11,614.42	85,310.15
21	8753	ASSIGNED-PURCH OBL - CURRENT	10,564.18	-779.13
		TOTAL FUND BALANCE	19,049.13	-124,773.72
		TOTAL LIABILITIES + FUND BALANCE	8,484.95	-124,530.59

BALANCE SHEET FOR 2023 11

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	-207,595.39
		TOTAL FUND BALANCE	.00	-207,595.39
		TOTAL LIABILITIES + FUND BALANCE	.00	-207,595.39

BALANCE SHEET FOR 2023 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	148,230.00	1,808,826.00
		TOTAL ASSETS	148,230.00	1,808,826.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-148,230.00	-1,808,826.00
		TOTAL FUND BALANCE	-148,230.00	-1,808,826.00
		TOTAL LIABILITIES + FUND BALANCE	-148,230.00	-1,808,826.00

BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-2,000,000.00	2,083,696.23
	TOTAL ASSETS		-2,000,000.00	2,083,696.23
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-5,898,807.35
32	7602	EXPENDITURES CONTROL	2,000,000.00	3,815,111.12
	TOTAL FUND BALANCE		2,000,000.00	-2,083,696.23
	TOTAL LIABILITIES + FUND BALANCE		2,000,000.00	-2,083,696.23

BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	22,642,237.52	25,709,744.85
		TOTAL ASSETS	22,642,237.52	25,709,744.85
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	14,377,517.19	24,109,781.67
		TOTAL LIABILITIES	14,377,517.19	24,109,781.67
FUND BALANCE				
36	6302	REVENUES CONTROL	-23,605,040.16	-23,727,652.46
36	7602	EXPENDITURES CONTROL	962,802.64	10,567,916.05
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,550,008.44
36	8753	ASSIGNED-PURCH OBL - CURRENT	-14,377,517.19	-24,109,781.67
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	-37,019,754.71	-49,819,526.52
		TOTAL LIABILITIES + FUND BALANCE	-22,642,237.52	-25,709,744.85

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BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-910,374.40	.00
40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
	TOTAL ASSETS		-910,374.40	1,513.44
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,064,845.78
40	7602	EXPENDITURES CONTROL	910,374.40	2,064,845.78
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
	TOTAL FUND BALANCE		910,374.40	-1,513.44
TOTAL LIABILITIES + FUND BALANCE			910,374.40	-1,513.44

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BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	6,707.66	1,193,581.48
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,917.57
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	317,643.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	260,088.00
TOTAL ASSETS			6,707.66	1,810,230.05
LIABILITIES				
51	7420	ACI LIABILITY	5,957.73	-1,429.92
51	7421	ACCOUNTS PAYABLE	.00	-5,495.00
51	75410	UNFUNDED PENSION LIAB OPEB	.00	-327,365.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,662,458.00
51	7603	PURCHASE OBLIGATIONS	-127,453.38	879,432.12
51	77000	DEFERRED INFLOW RES OPEB	.00	-336,167.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-419,417.00
TOTAL LIABILITIES			-121,495.65	-1,872,899.80
FUND BALANCE				
51	6302	REVENUES CONTROL	-274,051.84	-2,648,411.70
51	7602	EXPENDITURES CONTROL	261,386.45	3,097,966.86
51	87370	RESTRICTED OTHER OPEB	.00	345,889.00
51	8737P	RESTRICTED OTHER	.00	1,821,787.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-1,675,129.29
51	8753	ASSIGNED-PURCH OBL - CURRENT	127,453.38	-879,432.12
TOTAL FUND BALANCE			114,787.99	62,669.75
TOTAL LIABILITIES + FUND BALANCE			-6,707.66	-1,810,230.05

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BALANCE SHEET FOR 2023 11

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	2,955,732.71
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	829,359.53
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-621,565.91
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,311,141.35
80	8710	INVESTMENT IN GOV ASSETS	.00	-31,055,171.08
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2023 11

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	1,370,856.30
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-693,016.38
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-677,839.92
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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