

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-432,309.53	9,936,967.26
		TOTAL ASSETS	-432,309.53	9,936,967.26
LIABILITIES				
10	7420	ACI LIABILITY	12,534.49	1,348.12
10	7421	ACCOUNTS PAYABLE	-17.69	.00
10	7461	ACCRUED SALARIES & BENEFITS	25,381.86	-2,991.30
10	7603	PURCHASE OBLIGATIONS	-441,711.26	.00
		TOTAL LIABILITIES	-403,812.60	-1,643.18
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,782,446.45	-32,663,760.31
10	7602	EXPENDITURES CONTROL	4,176,857.32	22,728,436.23
10	8753	ASSIGNED-PURCH OBL - CURRENT	441,711.26	.00
		TOTAL FUND BALANCE	836,122.13	-9,935,324.08
		TOTAL LIABILITIES + FUND BALANCE	432,309.53	-9,936,967.26

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,126,155.42	-1,136,729.95
		TOTAL ASSETS	-1,126,155.42	-1,136,729.95
LIABILITIES				
20	7420	ACI LIABILITY	23,808.77	1,525.24
20	7421	ACCOUNTS PAYABLE	-699.00	-1,098.00
20	7603	PURCHASE OBLIGATIONS	360,051.48	748,427.00
		TOTAL LIABILITIES	383,161.25	748,854.24
FUND BALANCE				
20	6302	REVENUES CONTROL	-237,116.76	-8,759,305.92
20	7602	EXPENDITURES CONTROL	1,340,162.41	9,895,608.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	-360,051.48	-748,427.00
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	742,994.17	387,875.71
		TOTAL LIABILITIES + FUND BALANCE	1,126,155.42	1,136,729.95

BALANCE SHEET FOR 2023 12

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	7,723.50	132,254.09
		TOTAL ASSETS	7,723.50	132,254.09
LIABILITIES				
21	7420	ACI LIABILITY	.00	-536.00
21	7603	PURCHASE OBLIGATIONS	-779.13	.00
		TOTAL LIABILITIES	-779.13	-536.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-8,145.84	-217,450.58
21	7602	EXPENDITURES CONTROL	422.34	85,732.49
21	8753	ASSIGNED-PURCH OBL - CURRENT	779.13	.00
		TOTAL FUND BALANCE	-6,944.37	-131,718.09
		TOTAL LIABILITIES + FUND BALANCE	-7,723.50	-132,254.09

BALANCE SHEET FOR 2023 12

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-106,300.38	101,295.01
	TOTAL ASSETS		-106,300.38	101,295.01
FUND BALANCE				
25	6302	REVENUES CONTROL	-599,210.95	-599,210.95
25	7602	EXPENDITURES CONTROL	705,511.33	705,511.33
25	8737	RESTRICTED - OTHER	.00	-207,595.39
	TOTAL FUND BALANCE		106,300.38	-101,295.01
TOTAL LIABILITIES + FUND BALANCE			106,300.38	-101,295.01

BALANCE SHEET FOR 2023 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-1,808,826.00	.00
		TOTAL ASSETS	-1,808,826.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,808,826.00
31	7602	EXPENDITURES CONTROL	1,808,826.00	1,808,826.00
		TOTAL FUND BALANCE	1,808,826.00	.00
		TOTAL LIABILITIES + FUND BALANCE	1,808,826.00	.00

BALANCE SHEET FOR 2023 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-299,812.00	1,783,884.23
		TOTAL ASSETS	-299,812.00	1,783,884.23
FUND BALANCE				
32	6302	REVENUES CONTROL	-517,650.00	-6,416,457.35
32	7602	EXPENDITURES CONTROL	817,462.00	4,632,573.12
		TOTAL FUND BALANCE	299,812.00	-1,783,884.23
		TOTAL LIABILITIES + FUND BALANCE	299,812.00	-1,783,884.23

BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-326,377.67	25,383,367.18
		TOTAL ASSETS	-326,377.67	25,383,367.18
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-441,692.68	23,668,088.99
		TOTAL LIABILITIES	-441,692.68	23,668,088.99
FUND BALANCE				
36	6302	REVENUES CONTROL	-9,642.14	-23,737,294.60
36	7602	EXPENDITURES CONTROL	336,019.81	10,903,935.86
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,550,008.44
36	8753	ASSIGNED-PURCH OBL - CURRENT	441,692.68	-23,668,088.99
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	768,070.35	-49,051,456.17
		TOTAL LIABILITIES + FUND BALANCE	326,377.67	-25,383,367.18

BALANCE SHEET FOR 2023 12

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

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BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-68,318.29	1,125,263.19
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			-68,318.29	1,741,911.76
LIABILITIES				
51	7420	ACI LIABILITY	562.14	-867.78
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	-879,432.12	.00
51	77000	DEFERRED INFLOW RES OPEB	.00	-336,167.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-419,417.00
TOTAL LIABILITIES			-878,869.98	-2,751,769.78
FUND BALANCE				
51	6302	REVENUES CONTROL	-300,385.47	-2,948,797.17
51	7602	EXPENDITURES CONTROL	368,141.62	3,466,108.48
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	879,432.12	.00
TOTAL FUND BALANCE			947,188.27	1,009,858.02
TOTAL LIABILITIES + FUND BALANCE			68,318.29	-1,741,911.76

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BALANCE SHEET FOR 2023 12

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	-217,558.90	2,738,173.81
80	6232	ACCUMULATED DEP - TECH EQUIPMT	217,159.96	-2,454,216.26
80	6241	VEHICLES	.00	4,458,706.00
80	6242	ACCUMULATED DEP - VEHICLES	.00	-3,068,539.83
80	6251	GENERAL EQUIPMENT	-22,450.36	806,909.17
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	22,262.86	-599,303.05
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,311,141.35
80	8710	INVESTMENT IN GOV ASSETS	.00	-31,055,171.08
	TOTAL ASSETS		-586.44	-586.44
FUND BALANCE				
80	6302	REVENUES CONTROL	529.00	529.00
80	7602	EXPENDITURES CONTROL	57.44	57.44
	TOTAL FUND BALANCE		586.44	586.44
	TOTAL LIABILITIES + FUND BALANCE		586.44	586.44

BALANCE SHEET FOR 2023 12

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-1,401.20	13,601.90
81	6232	ACCUMULATED DEP - TECH EQUIPMT	1,401.20	-13,601.90
81	6251	GENERAL EQUIPMENT	-12,525.00	1,358,331.30
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	12,525.00	-680,491.38
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 **