

# MARION COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	983,808.82	10,862,642.66
10	6153	ACCOUNTS RECEIVABLE	-255,976.90	.00
		<b>TOTAL ASSETS</b>	<b>727,831.92</b>	<b>10,862,642.66</b>
<b>LIABILITIES</b>				
10	7420	ACI LIABILITY	-9,638.70	-8,290.58
10	7421	ACCOUNTS PAYABLE	5,485.37	.00
10	7461	ACCRUED SALARIES & BENEFITS	-2,472.91	-5,464.21
10	7603	PURCHASE OBLIGATIONS	742,047.63	742,047.63
		<b>TOTAL LIABILITIES</b>	<b>735,421.39</b>	<b>728,292.84</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,236,267.66	-1,236,267.66
10	7602	EXPENDITURES CONTROL	515,061.98	515,061.98
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-158,295.61
10	8753	ASSIGNED-PURCH OBL - CURRENT	-742,047.63	-742,047.63
10	8770	UNASSIGNED FUND BALANCE	.00	-9,969,386.58
		<b>TOTAL FUND BALANCE</b>	<b>-1,463,253.31</b>	<b>-11,590,935.50</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-727,831.92</b>	<b>-10,862,642.66</b>

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## BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	630,986.04	-440,553.29
20	6153	ACCOUNTS RECEIVABLE	-1,533,735.95	.00
		<b>TOTAL ASSETS</b>	<b>-902,749.91</b>	<b>-440,553.29</b>
<b>LIABILITIES</b>				
20	7420	ACI LIABILITY	-7,713.82	-6,188.58
20	7421	ACCOUNTS PAYABLE	.00	-1,098.00
20	7481	DEFERRED REVENUE	462,623.86	.00
20	7603	PURCHASE OBLIGATIONS	638,238.46	1,384,498.31
		<b>TOTAL LIABILITIES</b>	<b>1,093,148.50</b>	<b>1,377,211.73</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	56,096.11	56,096.11
20	7602	EXPENDITURES CONTROL	391,743.76	391,743.76
20	8753	ASSIGNED-PURCH OBL - CURRENT	-638,238.46	-1,384,498.31
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	746,259.85
20	8770	UNASSIGNED FUND BALANCE	.00	-746,259.85
		<b>TOTAL FUND BALANCE</b>	<b>-190,398.59</b>	<b>-936,658.44</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>902,749.91</b>	<b>440,553.29</b>

## BALANCE SHEET FOR 2024 1

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	712.83	125,909.72
		TOTAL ASSETS	<u>712.83</u>	<u>125,909.72</u>
<b>LIABILITIES</b>				
21	7420	ACI LIABILITY	-591.43	-1,127.43
21	7603	PURCHASE OBLIGATIONS	6,829.81	6,829.81
		TOTAL LIABILITIES	<u>6,238.38</u>	<u>5,702.38</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-1,110.45	-1,110.45
21	7602	EXPENDITURES CONTROL	989.05	989.05
21	8737	RESTRICTED - OTHER	.00	-124,660.89
21	8753	ASSIGNED-PURCH OBL - CURRENT	-6,829.81	-6,829.81
		TOTAL FUND BALANCE	<u>-6,951.21</u>	<u>-131,612.10</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-712.83</u>	<u>-125,909.72</u>

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## BALANCE SHEET FOR 2024 1

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	101,295.01
		TOTAL ASSETS	.00	101,295.01
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-101,295.01
		TOTAL FUND BALANCE	.00	-101,295.01
		TOTAL LIABILITIES + FUND BALANCE	.00	-101,295.01

## BALANCE SHEET FOR 2024 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	145,500.00	145,500.00
		TOTAL ASSETS	145,500.00	145,500.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-145,500.00	-145,500.00
		TOTAL FUND BALANCE	-145,500.00	-145,500.00
		TOTAL LIABILITIES + FUND BALANCE	-145,500.00	-145,500.00

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## BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	528,232.00	2,312,116.23
		TOTAL ASSETS	528,232.00	2,312,116.23
FUND BALANCE				
32	6302	REVENUES CONTROL	-528,232.00	-528,232.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,783,884.23
		TOTAL FUND BALANCE	-528,232.00	-2,312,116.23
		TOTAL LIABILITIES + FUND BALANCE	-528,232.00	-2,312,116.23

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## BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-500,775.07	24,882,592.11
		<b>TOTAL ASSETS</b>	<b>-500,775.07</b>	<b>24,882,592.11</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-590,616.31	23,077,472.68
		<b>TOTAL LIABILITIES</b>	<b>-590,616.31</b>	<b>23,077,472.68</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-89,598.96	-89,598.96
36	7602	EXPENDITURES CONTROL	590,374.03	590,374.03
36	8731	RESTRICTED GRANTS	.00	-11,527,818.13
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-13,855,549.05
36	8753	ASSIGNED-PURCH OBL - CURRENT	590,616.31	-23,077,472.68
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	23,668,088.99
36	8770	UNASSIGNED FUND BALANCE	.00	-23,668,088.99
		<b>TOTAL FUND BALANCE</b>	<b>1,091,391.38</b>	<b>-47,960,064.79</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>500,775.07</b>	<b>-24,882,592.11</b>

## BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,192,482.81	-1,192,482.81
40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
	TOTAL ASSETS		-1,192,482.81	-1,190,969.37
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,192,482.81	1,192,482.81
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
	TOTAL FUND BALANCE		1,192,482.81	1,190,969.37
TOTAL LIABILITIES + FUND BALANCE			1,192,482.81	1,190,969.37



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## BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	31,188.62	1,156,451.81
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			<b>31,188.62</b>	<b>1,773,100.38</b>
<b>LIABILITIES</b>				
51	7420	ACI LIABILITY	.00	-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	2,228,274.00	2,228,274.00
51	77000	DEFERRED INFLOW RES OPEB	.00	-336,167.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-419,417.00
TOTAL LIABILITIES			<b>2,228,274.00</b>	<b>-523,495.78</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-76,066.40	-76,066.40
51	7602	EXPENDITURES CONTROL	44,877.78	44,877.78
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	-1,157,817.98
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,228,274.00	-2,228,274.00
TOTAL FUND BALANCE			<b>-2,259,462.62</b>	<b>-1,249,604.60</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-31,188.62</b>	<b>-1,773,100.38</b>

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## BALANCE SHEET FOR 2024 1

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	2,738,173.81
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-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	.00	806,909.17
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-599,303.05
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,311,141.35
80	8710	INVESTMENT IN GOV ASSETS	.00	-31,054,584.64
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2024 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	13,601.90
81	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-13,601.90
81	6251	GENERAL EQUIPMENT	.00	1,358,331.30
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.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 \*\*