

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,436,859.06	10,949,718.87
		TOTAL ASSETS	-3,436,859.06	10,949,718.87
LIABILITIES				
10	7420	ACI LIABILITY	35,480.05	-156.85
10	7461	ACCRUED SALARIES & BENEFITS	-52,273.81	-85,780.81
10	7603	PURCHASE OBLIGATIONS	-625,914.95	.00
		TOTAL LIABILITIES	-642,708.71	-85,937.66
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,351,093.02	-35,223,690.98
10	7602	EXPENDITURES CONTROL	4,804,745.84	24,359,909.77
10	8753	ASSIGNED-PURCH OBL - CURRENT	625,914.95	.00
		TOTAL FUND BALANCE	4,079,567.77	-10,863,781.21
		TOTAL LIABILITIES + FUND BALANCE	3,436,859.06	-10,949,718.87

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-408,068.73	-313,119.21
		TOTAL ASSETS	-408,068.73	-313,119.21
LIABILITIES				
20	7420	ACI LIABILITY	44,561.43	2,874.99
20	7421	ACCOUNTS PAYABLE	1,098.00	.00
20	7481	DEFERRED REVENUE	.00	-46,224.01
20	7603	PURCHASE OBLIGATIONS	-467,671.96	119,376.57
		TOTAL LIABILITIES	-422,012.53	76,027.55
FUND BALANCE				
20	6302	REVENUES CONTROL	-806,056.86	-7,617,342.21
20	7602	EXPENDITURES CONTROL	1,168,466.16	7,973,810.44
20	8753	ASSIGNED-PURCH OBL - CURRENT	467,671.96	-119,376.57
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	746,259.85
20	8770	UNASSIGNED FUND BALANCE	.00	-746,259.85
		TOTAL FUND BALANCE	830,081.26	237,091.66
		TOTAL LIABILITIES + FUND BALANCE	408,068.73	313,119.21

BALANCE SHEET FOR 2024 12

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	4,331.19	135,988.68
		TOTAL ASSETS	4,331.19	135,988.68
LIABILITIES				
21	7420	ACI LIABILITY	376.57	-536.00
21	7603	PURCHASE OBLIGATIONS	-147.92	.00
		TOTAL LIABILITIES	228.65	-536.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,141.04	-211,651.00
21	7602	EXPENDITURES CONTROL	433.28	76,198.32
21	8753	ASSIGNED-PURCH OBL - CURRENT	147.92	.00
		TOTAL FUND BALANCE	-4,559.84	-135,452.68
		TOTAL LIABILITIES + FUND BALANCE	-4,331.19	-135,988.68

BALANCE SHEET FOR 2024 12

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	1,570,222.43	1,828,967.40
		TOTAL ASSETS	1,570,222.43	1,828,967.40
FUND BALANCE				
25	6302	REVENUES CONTROL	-763,008.11	-763,008.11
25	7602	EXPENDITURES CONTROL	-807,214.32	-807,214.32
25	8737	RESTRICTED - OTHER	.00	-258,744.97
		TOTAL FUND BALANCE	-1,570,222.43	-1,828,967.40
		TOTAL LIABILITIES + FUND BALANCE	-1,570,222.43	-1,828,967.40

BALANCE SHEET FOR 2024 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	289,615.00
		TOTAL ASSETS	.00	289,615.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-289,615.00
		TOTAL FUND BALANCE	.00	-289,615.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-289,615.00

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	374,338.00	1,983,615.73
		TOTAL ASSETS	374,338.00	1,983,615.73
FUND BALANCE				
	32	6302 REVENUES CONTROL	-374,338.00	-4,726,376.23
	32	7602 EXPENDITURES CONTROL	.00	2,742,760.50
		TOTAL FUND BALANCE	-374,338.00	-1,983,615.73
		TOTAL LIABILITIES + FUND BALANCE	-374,338.00	-1,983,615.73

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,214,222.24	14,713,676.52
		TOTAL ASSETS	-1,214,222.24	14,713,676.52
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-746,195.11	11,815,621.79
		TOTAL LIABILITIES	-746,195.11	11,815,621.79
FUND BALANCE				
36	6302	REVENUES CONTROL	-57,292.78	-4,453,361.61
36	7602	EXPENDITURES CONTROL	1,271,515.02	15,142,790.38
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-25,403,105.29
36	8753	ASSIGNED-PURCH OBL - CURRENT	746,195.11	-11,815,621.79
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	23,668,088.99
36	8770	UNASSIGNED FUND BALANCE	.00	-23,668,088.99
		TOTAL FUND BALANCE	1,960,417.35	-26,529,298.31
		TOTAL LIABILITIES + FUND BALANCE	1,214,222.24	-14,713,676.52

BALANCE SHEET FOR 2024 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	-2,997,399.64
40	7602	EXPENDITURES CONTROL	.00	2,995,886.20
		TOTAL FUND BALANCE	.00	-1,513.44
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,513.44

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-222,874.18	676,902.96
51	6171	INVENTORIES FOR CONSUMPTION	.00	36,963.38
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	391,873.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	685,351.00
TOTAL ASSETS			-222,874.18	1,791,090.34
LIABILITIES				
51	7420	ACI LIABILITY	.00	-637.79
51	7421	ACCOUNTS PAYABLE	5,495.00	.00
51	75410	UNFUNDED PENSION LIAB OPEB	.00	-422,275.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,184,851.00
51	7603	PURCHASE OBLIGATIONS	-823,633.85	.00
51	77000	DEFERRED INFLOW RES OPEB	.00	-363,281.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-309,129.00
TOTAL LIABILITIES			-818,138.85	-3,280,173.79
FUND BALANCE				
51	6302	REVENUES CONTROL	-306,248.66	-4,297,694.16
51	7602	EXPENDITURES CONTROL	523,627.84	3,557,465.61
51	87370	RESTRICTED OTHER OPEB	.00	393,683.00
51	8737P	RESTRICTED OTHER	.00	1,808,629.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	27,000.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	823,633.85	.00
TOTAL FUND BALANCE			1,041,013.03	1,489,083.45
TOTAL LIABILITIES + FUND BALANCE			222,874.18	-1,791,090.34

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 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	-7,040.39
80	6211	LAND IMPROVEMENTS	.00	17,500.00
80	6212	ACCUMULATED DEPR LAND IMPROVMT	.00	-15,677.09
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	55,760,971.43
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-31,287,252.13
80	6231	TECHNOLOGY EQUIPMENT	-678,446.67	2,462,088.15
80	6232	ACCUMULATED DEP - TECH EQUIPMT	677,906.93	-1,811,762.82
80	6241	VEHICLES	-370,490.00	4,309,381.00
80	6242	ACCUMULATED DEP - VEHICLES	370,490.00	-2,972,681.45
80	6251	GENERAL EQUIPMENT	-7,119.96	908,041.96
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	6,818.98	-625,675.36
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,306,298.64
80	8710	INVESTMENT IN GOV ASSETS	.00	-43,860,302.62
	TOTAL ASSETS		-840.72	-1,714.68
FUND BALANCE				
80	6302	REVENUES CONTROL	507.61	1,286.23
80	7602	EXPENDITURES CONTROL	333.11	428.45
	TOTAL FUND BALANCE		840.72	1,714.68
	TOTAL LIABILITIES + FUND BALANCE		840.72	1,714.68

BALANCE SHEET FOR 2024 12

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-758.00	12,843.90
81	6232	ACCUMULATED DEP - TECH EQUIPMT	758.00	-12,843.90
81	6251	GENERAL EQUIPMENT	.00	1,682,010.69
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-729,310.94
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-952,699.75
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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