

MARION COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	797,835.57	11,747,554.44
10	6153	ACCOUNTS RECEIVABLE	-224,074.50	.00
		TOTAL ASSETS	573,761.07	11,747,554.44
LIABILITIES				
10	7420	ACI LIABILITY	-26,266.56	-26,423.41
10	7421	ACCOUNTS PAYABLE	2,477.79	.00
10	7461	ACCRUED SALARIES & BENEFITS	78,706.24	-7,074.57
10	7603	PURCHASE OBLIGATIONS	1,039,045.57	1,039,045.57
		TOTAL LIABILITIES	1,093,963.04	1,005,547.59
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,159,111.90	-1,159,111.90
10	7602	EXPENDITURES CONTROL	530,433.36	530,433.36
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,039,045.57	-1,039,045.57
10	8770	UNASSIGNED FUND BALANCE	.00	-11,085,377.92
		TOTAL FUND BALANCE	-1,667,724.11	-12,753,102.03
		TOTAL LIABILITIES + FUND BALANCE	-573,761.07	-11,747,554.44

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BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	641,201.24	328,082.03
20	6153	ACCOUNTS RECEIVABLE	-836,322.31	.00
		TOTAL ASSETS	-195,121.07	328,082.03
LIABILITIES				
20	7420	ACI LIABILITY	-2,219.60	655.39
20	7481	DEFERRED REVENUE	479,854.08	-46,224.01
20	7603	PURCHASE OBLIGATIONS	187,411.34	306,787.91
		TOTAL LIABILITIES	665,045.82	261,219.29
FUND BALANCE				
20	6302	REVENUES CONTROL	-514,723.36	-514,723.36
20	7602	EXPENDITURES CONTROL	232,209.95	232,209.95
20	8753	ASSIGNED-PURCH OBL - CURRENT	-187,411.34	-306,787.91
		TOTAL FUND BALANCE	-469,924.75	-589,301.32
		TOTAL LIABILITIES + FUND BALANCE	195,121.07	-328,082.03

BALANCE SHEET FOR 2025 1

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	2,476.71	138,465.39
		TOTAL ASSETS	<u>2,476.71</u>	<u>138,465.39</u>
LIABILITIES				
21	7420	ACI LIABILITY	.00	-536.00
21	7603	PURCHASE OBLIGATIONS	19,166.04	19,166.04
		TOTAL LIABILITIES	<u>19,166.04</u>	<u>18,630.04</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-141,667.68	-141,667.68
21	7602	EXPENDITURES CONTROL	3,738.29	3,738.29
21	8737	RESTRICTED - OTHER	135,452.68	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-19,166.04	-19,166.04
		TOTAL FUND BALANCE	<u>-21,642.75</u>	<u>-157,095.43</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-2,476.71</u>	<u>-138,465.39</u>

BALANCE SHEET FOR 2025 1

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	1,828,967.40
		TOTAL ASSETS	.00	1,828,967.40
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-1,828,967.40
		TOTAL FUND BALANCE	.00	-1,828,967.40
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,828,967.40

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	143,665.00	433,280.00
		TOTAL ASSETS	143,665.00	433,280.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-143,665.00	-143,665.00
	31	8737 RESTRICTED - OTHER	.00	-289,615.00
		TOTAL FUND BALANCE	-143,665.00	-433,280.00
		TOTAL LIABILITIES + FUND BALANCE	-143,665.00	-433,280.00

BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	658,624.00	2,642,239.73
		TOTAL ASSETS	658,624.00	2,642,239.73
FUND BALANCE				
32	6302	REVENUES CONTROL	-658,624.00	-658,624.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,983,615.73
		TOTAL FUND BALANCE	-658,624.00	-2,642,239.73
		TOTAL LIABILITIES + FUND BALANCE	-658,624.00	-2,642,239.73

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,805,602.54	12,908,073.98
		TOTAL ASSETS	-1,805,602.54	12,908,073.98
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-951,034.46	10,864,587.33
		TOTAL LIABILITIES	-951,034.46	10,864,587.33
FUND BALANCE				
36	6302	REVENUES CONTROL	-60,496.35	-60,496.35
36	7602	EXPENDITURES CONTROL	1,866,098.89	1,866,098.89
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-14,713,676.52
36	8753	ASSIGNED-PURCH OBL - CURRENT	951,034.46	-10,864,587.33
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,815,621.79
36	8770	UNASSIGNED FUND BALANCE	.00	-11,815,621.79
		TOTAL FUND BALANCE	2,756,637.00	-23,772,661.31
		TOTAL LIABILITIES + FUND BALANCE	1,805,602.54	-12,908,073.98

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BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,196,523.07	-1,196,523.07
40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS	-1,196,523.07	-1,195,009.63
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,196,523.07	1,196,523.07
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE	1,196,523.07	1,195,009.63
		TOTAL LIABILITIES + FUND BALANCE	1,196,523.07	1,195,009.63

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	21,717.00	698,619.96
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			21,717.00	1,812,807.34
LIABILITIES				
51	7420	ACI LIABILITY	.00	-637.79
51	7421	ACCOUNTS PAYABLE	265.53	.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	2,171,854.49	2,171,854.49
51	77000	DEFERRED INFLOW RES OPEB	.00	-363,281.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-309,129.00
TOTAL LIABILITIES			2,172,120.02	-1,108,319.30
FUND BALANCE				
51	6302	REVENUES CONTROL	-191,087.13	-191,087.13
51	7602	EXPENDITURES CONTROL	169,104.60	169,104.60
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	-712,963.02
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,171,854.49	-2,171,854.49
TOTAL FUND BALANCE			-2,193,837.02	-704,488.04
TOTAL LIABILITIES + FUND BALANCE			-21,717.00	-1,812,807.34

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BALANCE SHEET FOR 2025 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	-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	-7,227.95	2,454,860.20
80	6232	ACCUMULATED DEP - TECH EQUIPMT	7,227.95	-1,804,534.87
80	6241	VEHICLES	.00	4,309,381.00
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,972,681.45
80	6251	GENERAL EQUIPMENT	.00	908,041.96
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-625,675.36
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,306,298.64
80	8710	INVESTMENT IN GOV ASSETS	.00	-43,858,587.94
		TOTAL ASSETS	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2025 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	12,843.90
81	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-12,843.90
81	6251	GENERAL EQUIPMENT	-4,250.00	1,677,760.69
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	4,250.00	-725,060.94
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 **