

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	6,291,023.00	17,599,076.90
	10	6153	ACCOUNTS RECEIVABLE	.00	490,952.85
	10	6199	OTHER CURRENT ASSETS	.00	25,311.10
		TOTAL ASSETS		6,291,023.00	18,115,340.85
LIABILITIES					
	10	7420	ACI LIABILITY	-1,100.60	-2,199.11
	10	7421	ACCOUNTS PAYABLE	.00	-519.00
	10	7461	ACCRUED SALARIES & BENEFITS	-22,747.70	-25,739.00
	10	7499	OTHER CURRENT LIABILITIES	-13.12	.00
	10	7603	PURCHASE OBLIGATIONS	-62,505.82	1,107,511.68
		TOTAL LIABILITIES		-86,367.24	1,079,054.57
FUND BALANCE					
	10	6302	REVENUES CONTROL	-8,548,891.93	-25,348,688.81
	10	7602	EXPENDITURES CONTROL	2,281,730.35	7,261,805.07
	10	8753	ASSIGNED-PURCH OBL - CURRENT	62,505.82	-1,107,511.68
		TOTAL FUND BALANCE		-6,204,655.76	-19,194,395.42
		TOTAL LIABILITIES + FUND BALANCE		-6,291,023.00	-18,115,340.85

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-188,139.49	549,655.25
	20	6153	ACCOUNTS RECEIVABLE	.00	-313,119.21
		TOTAL ASSETS		-188,139.49	236,536.04
LIABILITIES					
	20	7420	ACI LIABILITY	742.97	-2,689.81
	20	7603	PURCHASE OBLIGATIONS	-2,110.54	29,974.46
		TOTAL LIABILITIES		-1,367.57	27,284.65
FUND BALANCE					
	20	6302	REVENUES CONTROL	-248,354.26	-2,332,783.52
	20	7602	EXPENDITURES CONTROL	435,750.78	2,098,937.29
	20	8753	ASSIGNED-PURCH OBL - CURRENT	2,110.54	-29,974.46
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	119,376.57
	20	8770	UNASSIGNED FUND BALANCE	.00	-119,376.57
		TOTAL FUND BALANCE		189,507.06	-263,820.69
		TOTAL LIABILITIES + FUND BALANCE		188,139.49	-236,536.04

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 21    DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-7,395.55	150,668.17
			TOTAL ASSETS	-7,395.55	150,668.17
LIABILITIES					
	21	7420	ACI LIABILITY	.00	-536.00
	21	7603	PURCHASE OBLIGATIONS	-3,900.44	42,613.44
			TOTAL LIABILITIES	-3,900.44	42,077.44
FUND BALANCE					
	21	6302	REVENUES CONTROL	-8,554.30	-205,378.06
	21	7602	EXPENDITURES CONTROL	15,949.85	55,245.89
	21	8753	ASSIGNED-PURCH OBL - CURRENT	3,900.44	-42,613.44
			TOTAL FUND BALANCE	11,295.99	-192,745.61
			TOTAL LIABILITIES + FUND BALANCE	7,395.55	-150,668.17

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## BALANCE SHEET FOR 2025 5

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	267,713.37
			TOTAL ASSETS	.00	267,713.37
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-267,713.37
			TOTAL FUND BALANCE	.00	-267,713.37
			TOTAL LIABILITIES + FUND BALANCE	.00	-267,713.37

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## BALANCE SHEET FOR 2025 5

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

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## BALANCE SHEET FOR 2025 5

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

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,193,986.92	4,619,748.02
	TOTAL ASSETS			-1,193,986.92	4,619,748.02
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-1,301,295.78	5,151,454.60
	TOTAL LIABILITIES			-1,301,295.78	5,151,454.60
FUND BALANCE					
36	6302	REVENUES CONTROL		-167,092.10	-324,892.75
36	7602	EXPENDITURES CONTROL		1,361,079.02	10,327,971.91
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-14,622,827.18
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,301,295.78	-5,151,454.60
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			2,495,282.70	-9,771,202.62
	TOTAL LIABILITIES + FUND BALANCE			1,193,986.92	-4,619,748.02

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-42,515.63	-1,813,869.09
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		-42,515.63	-1,812,355.65
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	42,515.63	1,813,869.09
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE		42,515.63	1,812,355.65
		TOTAL LIABILITIES + FUND BALANCE		42,515.63	1,812,355.65



# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,730.11	278,487.98
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,296.79
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	257,581.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	610,532.00
TOTAL ASSETS			29,730.11	1,168,897.77
LIABILITIES				
51	7420	ACI LIABILITY	205.15	-637.79
51	75410	UNFUNDED PENSION LIAB OPEB	.00	243,851.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,937,540.00
51	7603	PURCHASE OBLIGATIONS	-34,821.13	1,721,440.44
51	77000	DEFERRED INFLOW RES OPEB	.00	-801,549.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-437,177.00
TOTAL LIABILITIES			-34,615.98	-1,211,612.35
FUND BALANCE				
51	6302	REVENUES CONTROL	-284,828.56	-2,044,019.22
51	7602	EXPENDITURES CONTROL	254,893.30	1,743,872.24
51	87370	RESTRICTED OTHER OPEB	.00	300,117.00
51	8737P	RESTRICTED OTHER	.00	1,764,185.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	34,821.13	-1,721,440.44
TOTAL FUND BALANCE			4,885.87	42,714.58
TOTAL LIABILITIES + FUND BALANCE			-29,730.11	-1,168,897.77

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## BALANCE SHEET FOR 2025 5

FUND: 8      GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	814,396.00
80	6202	ACCUMULATED DEPRECIATION-LAND	.00	-7,440.79
80	6211	LAND IMPROVEMENTS	.00	17,500.00
80	6212	ACCUMULATED DEPR LAND IMPROVMT	.00	-16,552.09
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	74,964,472.98
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-32,891,066.98
80	6231	TECHNOLOGY EQUIPMENT	13,195.00	2,485,083.32
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-1,901,990.99
80	6241	VEHICLES	214,373.00	4,715,297.00
80	6242	ACCUMULATED DEP - VEHICLES	.00	-3,240,744.93
80	6251	GENERAL EQUIPMENT	.00	930,184.96
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-661,453.70
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	13,515,043.75
80	8710	INVESTMENT IN GOV ASSETS	-228,047.00	-58,723,230.82
TOTAL ASSETS			-479.00	-502.29
FUND BALANCE				
80	6302	REVENUES CONTROL	463.03	463.03
80	7602	EXPENDITURES CONTROL	15.97	39.26
TOTAL FUND BALANCE			479.00	502.29
TOTAL LIABILITIES + FUND BALANCE			479.00	502.29

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## BALANCE SHEET FOR 2025 5

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	.00	2,155,197.19
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-807,957.68
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,347,239.51
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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