

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-2,192,761.58	15,406,315.32
	10	6153	ACCOUNTS RECEIVABLE	.00	490,952.85
	10	6199	OTHER CURRENT ASSETS	.00	25,311.10
		TOTAL ASSETS		-2,192,761.58	15,922,579.27
LIABILITIES					
	10	7420	ACI LIABILITY	6,030.73	3,831.62
	10	7421	ACCOUNTS PAYABLE	.00	-519.00
	10	7461	ACCRUED SALARIES & BENEFITS	22,747.70	-2,991.30
	10	7603	PURCHASE OBLIGATIONS	150,861.39	1,258,373.07
		TOTAL LIABILITIES		179,639.82	1,258,694.39
FUND BALANCE					
	10	6302	REVENUES CONTROL	321,443.17	-25,027,245.64
	10	7602	EXPENDITURES CONTROL	1,842,539.98	9,104,345.05
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-150,861.39	-1,258,373.07
		TOTAL FUND BALANCE		2,013,121.76	-17,181,273.66
		TOTAL LIABILITIES + FUND BALANCE		2,192,761.58	-15,922,579.27

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		12,407.82	562,063.07
20	6153	ACCOUNTS RECEIVABLE		.00	-313,119.21
TOTAL ASSETS				12,407.82	248,943.86
LIABILITIES					
20	7420	ACI LIABILITY		-1,033.98	-3,723.79
20	7603	PURCHASE OBLIGATIONS		-5,325.99	24,648.47
TOTAL LIABILITIES				-6,359.97	20,924.68
FUND BALANCE					
20	6302	REVENUES CONTROL		-353,882.19	-2,686,665.71
20	7602	EXPENDITURES CONTROL		342,508.35	2,441,445.64
20	8753	ASSIGNED-PURCH OBL - CURRENT		5,325.99	-24,648.47
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	119,376.57
20	8770	UNASSIGNED FUND BALANCE		.00	-119,376.57
TOTAL FUND BALANCE				-6,047.85	-269,868.54
TOTAL LIABILITIES + FUND BALANCE				-12,407.82	-248,943.86

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-31,516.49	119,151.68
			TOTAL ASSETS	-31,516.49	119,151.68
LIABILITIES					
	21	7420	ACI LIABILITY	.00	-536.00
	21	7603	PURCHASE OBLIGATIONS	-38,985.17	3,628.27
			TOTAL LIABILITIES	-38,985.17	3,092.27
FUND BALANCE					
	21	6302	REVENUES CONTROL	-7,513.59	-212,891.65
	21	7602	EXPENDITURES CONTROL	39,030.08	94,275.97
	21	8753	ASSIGNED-PURCH OBL - CURRENT	38,985.17	-3,628.27
			TOTAL FUND BALANCE	70,501.66	-122,243.95
			TOTAL LIABILITIES + FUND BALANCE	31,516.49	-119,151.68

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

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 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	814,931.20	3,457,170.93
			TOTAL ASSETS	814,931.20	3,457,170.93
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,232,120.00	-2,890,744.00
	32	7602	EXPENDITURES CONTROL	1,417,188.80	1,417,188.80
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,983,615.73
			TOTAL FUND BALANCE	-814,931.20	-3,457,170.93
			TOTAL LIABILITIES + FUND BALANCE	-814,931.20	-3,457,170.93

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BALANCE SHEET FOR 2025 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		434,126.11	5,053,874.13
	TOTAL ASSETS			434,126.11	5,053,874.13
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-747,570.00	4,403,884.60
	TOTAL LIABILITIES			-747,570.00	4,403,884.60
FUND BALANCE					
36	6302	REVENUES CONTROL		-1,430,791.49	-1,755,684.24
36	7602	EXPENDITURES CONTROL		996,665.38	11,324,637.29
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-14,622,827.18
36	8753	ASSIGNED-PURCH OBL - CURRENT		747,570.00	-4,403,884.60
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			313,443.89	-9,457,758.73
	TOTAL LIABILITIES + FUND BALANCE			-434,126.11	-5,053,874.13

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BALANCE SHEET FOR 2025 6

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

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BALANCE SHEET FOR 2025 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-160,083.51	118,404.47
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			-160,083.51	1,008,814.26
LIABILITIES				
51	7420	ACI LIABILITY	.00	-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	-253,453.81	1,467,986.63
51	77000	DEFERRED INFLOW RES OPEB	.00	-801,549.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-437,177.00
TOTAL LIABILITIES			-253,453.81	-1,465,066.16
FUND BALANCE				
51	6302	REVENUES CONTROL	-236,082.64	-2,280,101.86
51	7602	EXPENDITURES CONTROL	396,166.15	2,140,038.39
51	87370	RESTRICTED OTHER OPEB	.00	300,117.00
51	8737P	RESTRICTED OTHER	.00	1,764,185.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	253,453.81	-1,467,986.63
TOTAL FUND BALANCE			413,537.32	456,251.90
TOTAL LIABILITIES + FUND BALANCE			160,083.51	-1,008,814.26

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BALANCE SHEET FOR 2025 6

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	-265,631.76	74,698,841.22
80	6222	ACCUMULATED DEP - BUILDINGS	124,846.92	-32,766,220.06
80	6231	TECHNOLOGY EQUIPMENT	-2,099.50	2,482,983.82
80	6232	ACCUMULATED DEP - TECH EQUIPMT	2,099.50	-1,899,891.49
80	6241	VEHICLES	.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	.00	-58,723,230.82
TOTAL ASSETS			-140,784.84	-141,287.13
FUND BALANCE				
80	6302	REVENUES CONTROL	135,472.20	135,935.23
80	7602	EXPENDITURES CONTROL	5,312.64	5,351.90
TOTAL FUND BALANCE			140,784.84	141,287.13
TOTAL LIABILITIES + FUND BALANCE			140,784.84	141,287.13

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BALANCE SHEET FOR 2025 6

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	-62,994.81	2,092,202.38
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	62,994.81	-744,962.87
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 **