

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 7

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	141,810.96	15,548,126.28
	10	6153	ACCOUNTS RECEIVABLE	.00	490,952.85
	10	6199	OTHER CURRENT ASSETS	.00	25,311.10
		TOTAL ASSETS		141,810.96	16,064,390.23
LIABILITIES					
	10	7420	ACI LIABILITY	-10,338.63	-6,507.01
	10	7421	ACCOUNTS PAYABLE	.00	-519.00
	10	7461	ACCRUED SALARIES & BENEFITS	-24,230.56	-27,221.86
	10	7603	PURCHASE OBLIGATIONS	67,768.52	1,326,141.59
		TOTAL LIABILITIES		33,199.33	1,291,893.72
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,876,972.92	-26,904,218.56
	10	7602	EXPENDITURES CONTROL	1,769,731.15	10,874,076.20
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-67,768.52	-1,326,141.59
		TOTAL FUND BALANCE		-175,010.29	-17,356,283.95
		TOTAL LIABILITIES + FUND BALANCE		-141,810.96	-16,064,390.23

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	168,617.35	730,680.42
	20	6153	ACCOUNTS RECEIVABLE	.00	-313,119.21
		TOTAL ASSETS		168,617.35	417,561.21
LIABILITIES					
	20	7420	ACI LIABILITY	.00	-3,723.79
	20	7603	PURCHASE OBLIGATIONS	25,104.45	49,752.92
		TOTAL LIABILITIES		25,104.45	46,029.13
FUND BALANCE					
	20	6302	REVENUES CONTROL	-500,051.97	-3,186,717.68
	20	7602	EXPENDITURES CONTROL	331,434.62	2,772,880.26
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-25,104.45	-49,752.92
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	119,376.57
	20	8770	UNASSIGNED FUND BALANCE	.00	-119,376.57
		TOTAL FUND BALANCE		-193,721.80	-463,590.34
		TOTAL LIABILITIES + FUND BALANCE		-168,617.35	-417,561.21

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## BALANCE SHEET FOR 2025 7

FUND: 21    DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK	-608.44	118,543.24	
TOTAL ASSETS			-608.44	118,543.24	
LIABILITIES					
21	7420	ACI LIABILITY	-110.82	-646.82	
21	7603	PURCHASE OBLIGATIONS	1,938.14	5,566.41	
TOTAL LIABILITIES			1,827.32	4,919.59	
FUND BALANCE					
21	6302	REVENUES CONTROL	-4,070.86	-216,962.51	
21	7602	EXPENDITURES CONTROL	4,790.12	99,066.09	
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,938.14	-5,566.41	
TOTAL FUND BALANCE			-1,218.88	-123,462.83	
TOTAL LIABILITIES + FUND BALANCE			608.44	-118,543.24	

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## BALANCE SHEET FOR 2025 7

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 7

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 7

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

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## BALANCE SHEET FOR 2025 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,252,995.58		3,800,878.55
	TOTAL ASSETS		-1,252,995.58		3,800,878.55
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS	-1,134,198.64		3,269,685.96
360	7420	ACI LIABILITY	-2,315.12		-2,315.12
	TOTAL LIABILITIES		-1,136,513.76		3,267,370.84
FUND BALANCE					
36	6302	REVENUES CONTROL	4,292.62		-1,751,391.62
36	7602	EXPENDITURES CONTROL	1,251,018.08		12,575,655.37
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00		-14,622,827.18
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,134,198.64		-3,269,685.96
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		2,389,509.34		-7,068,249.39
	TOTAL LIABILITIES + FUND BALANCE		1,252,995.58		-3,800,878.55

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## BALANCE SHEET FOR 2025 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-533,972.55	-2,347,841.64
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		-533,972.55	-2,346,328.20
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	533,972.55	2,347,841.64
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE		533,972.55	2,346,328.20
		TOTAL LIABILITIES + FUND BALANCE		533,972.55	2,346,328.20



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## BALANCE SHEET FOR 2025 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	19,057.04	137,461.51
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			19,057.04	1,027,871.30
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	-53,217.92	1,414,768.71
51	77000	DEFERRED INFLOW RES OPEB	.00	-801,549.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-437,177.00
TOTAL LIABILITIES			-53,217.92	-1,518,284.08
FUND BALANCE				
51	6302	REVENUES CONTROL	-227,276.39	-2,507,378.25
51	7602	EXPENDITURES CONTROL	208,219.35	2,348,257.74
51	87370	RESTRICTED OTHER OPEB	.00	300,117.00
51	8737P	RESTRICTED OTHER	.00	1,764,185.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	53,217.92	-1,414,768.71
TOTAL FUND BALANCE			34,160.88	490,412.78
TOTAL LIABILITIES + FUND BALANCE			-19,057.04	-1,027,871.30

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## BALANCE SHEET FOR 2025 7

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	74,698,841.22
80	6222	ACCUMULATED DEP - BUILDINGS		.00	-32,766,220.06
80	6231	TECHNOLOGY EQUIPMENT		-9,407.46	2,473,576.36
80	6232	ACCUMULATED DEP - TECH EQUIPMT		10,547.71	-1,889,343.78
80	6241	VEHICLES		.00	4,715,297.00
80	6242	ACCUMULATED DEP - VEHICLES		.00	-3,240,744.93
80	6251	GENERAL EQUIPMENT		39,870.25	970,055.21
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		-41,010.50	-58,764,241.32
	TOTAL ASSETS			.00	-141,287.13
FUND BALANCE					
80	6302	REVENUES CONTROL		.00	135,935.23
80	7602	EXPENDITURES CONTROL		.00	5,351.90
	TOTAL FUND BALANCE			.00	141,287.13
TOTAL LIABILITIES + FUND BALANCE				.00	141,287.13

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## BALANCE SHEET FOR 2025 7

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	386,778.00	2,478,980.38
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-744,962.87
81	8711	INVESTMENT IN BUSINESS ASSETS	-386,778.00	-1,734,017.51
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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