

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 11

FUND: 1			GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,276,869.17	15,942,108.25
	10	6153	ACCOUNTS RECEIVABLE	.00	490,952.85
	10	6199	OTHER CURRENT ASSETS	.00	25,311.10
		TOTAL ASSETS		-1,276,869.17	16,458,372.20
LIABILITIES					
	10	7420	ACI LIABILITY	-44,388.82	-74,373.58
	10	7421	ACCOUNTS PAYABLE	519.00	.00
	10	7461	ACCRUED SALARIES & BENEFITS	-24,230.56	-27,221.86
	10	7603	PURCHASE OBLIGATIONS	-192,378.75	1,528,028.52
		TOTAL LIABILITIES		-260,479.13	1,426,433.08
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,348,622.50	-36,137,857.73
	10	7602	EXPENDITURES CONTROL	2,693,592.05	19,781,080.97
	10	8753	ASSIGNED-PURCH OBL - CURRENT	192,378.75	-1,528,028.52
		TOTAL FUND BALANCE		1,537,348.30	-17,884,805.28
		TOTAL LIABILITIES + FUND BALANCE		1,276,869.17	-16,458,372.20

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BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	231,526.36	766,857.96
	20	6153	ACCOUNTS RECEIVABLE	.00	-313,119.21
TOTAL ASSETS				231,526.36	453,738.75
LIABILITIES					
	20	7420	ACI LIABILITY	-1,936.88	-5,488.81
	20	7603	PURCHASE OBLIGATIONS	40,311.34	97,220.12
TOTAL LIABILITIES				38,374.46	91,731.31
FUND BALANCE					
	20	6302	REVENUES CONTROL	-627,653.66	-4,809,374.41
	20	7602	EXPENDITURES CONTROL	398,064.18	4,361,124.47
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-40,311.34	-97,220.12
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	119,376.57
	20	8770	UNASSIGNED FUND BALANCE	.00	-119,376.57
TOTAL FUND BALANCE				-269,900.82	-545,470.06
TOTAL LIABILITIES + FUND BALANCE				-231,526.36	-453,738.75

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FUND: 21 DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		9,937.14	123,597.78
	TOTAL ASSETS			9,937.14	123,597.78
LIABILITIES					
21	7420	ACI LIABILITY		-267.75	-803.75
21	7603	PURCHASE OBLIGATIONS		-9,166.73	5,759.11
	TOTAL LIABILITIES			-9,434.48	4,955.36
FUND BALANCE					
21	6302	REVENUES CONTROL		-19,520.26	-287,349.32
21	7602	EXPENDITURES CONTROL		9,850.87	164,555.29
21	8753	ASSIGNED-PURCH OBL - CURRENT		9,166.73	-5,759.11
	TOTAL FUND BALANCE			-502.66	-128,553.14
	TOTAL LIABILITIES + FUND BALANCE			-9,937.14	-123,597.78

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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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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	140,712.00	573,992.00
		TOTAL ASSETS	140,712.00	573,992.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-140,712.00	-284,377.00
	31	8737 RESTRICTED - OTHER	.00	-289,615.00
		TOTAL FUND BALANCE	-140,712.00	-573,992.00
		TOTAL LIABILITIES + FUND BALANCE	-140,712.00	-573,992.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	557,125.88
			TOTAL ASSETS	.00	557,125.88
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,890,744.00
	32	7602	EXPENDITURES CONTROL	.00	4,317,233.85
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,983,615.73
			TOTAL FUND BALANCE	.00	-557,125.88
			TOTAL LIABILITIES + FUND BALANCE	.00	-557,125.88

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BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		151,393.53	2,918,892.84
	TOTAL ASSETS			151,393.53	2,918,892.84
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-488,614.93	2,058,837.70
	TOTAL LIABILITIES			-488,614.93	2,058,837.70
FUND BALANCE					
36	6302	REVENUES CONTROL		-652,270.27	-2,432,530.10
36	7602	EXPENDITURES CONTROL		500,876.74	14,136,464.44
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-14,622,827.18
36	8753	ASSIGNED-PURCH OBL - CURRENT		488,614.93	-2,058,837.70
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			337,221.40	-4,977,730.54
	TOTAL LIABILITIES + FUND BALANCE			-151,393.53	-2,918,892.84

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BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-172,515.63	.00
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		-172,515.63	1,513.44
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-3,183,625.95
	40	7602	EXPENDITURES CONTROL	172,515.63	3,183,625.95
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE		172,515.63	-1,513.44
		TOTAL LIABILITIES + FUND BALANCE		172,515.63	-1,513.44

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BALANCE SHEET FOR 2025 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	22,015.59	103,029.94
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			22,015.59	993,439.73
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	-118,186.97	876,378.55
51	77000	DEFERRED INFLOW RES OPEB	.00	-801,549.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-437,177.00
TOTAL LIABILITIES			-118,186.97	-2,056,674.24
FUND BALANCE				
51	6302	REVENUES CONTROL	-240,857.83	-3,454,097.52
51	7602	EXPENDITURES CONTROL	218,842.24	3,329,408.58
51	87370	RESTRICTED OTHER OPEB	.00	300,117.00
51	8737P	RESTRICTED OTHER	.00	1,764,185.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	118,186.97	-876,378.55
TOTAL FUND BALANCE			96,171.38	1,063,234.51
TOTAL LIABILITIES + FUND BALANCE			-22,015.59	-993,439.73

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BALANCE SHEET FOR 2025 11

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	-1,373,873.00		73,324,968.22
80	6222	ACCUMULATED DEP - BUILDINGS	884,993.42		-31,881,226.64
80	6231	TECHNOLOGY EQUIPMENT	-463,527.77		2,009,628.59
80	6232	ACCUMULATED DEP - TECH EQUIPMT	464,815.99		-1,424,527.79
80	6241	VEHICLES	65,072.50		4,780,369.50
80	6242	ACCUMULATED DEP - VEHICLES		.00	-3,240,744.93
80	6251	GENERAL EQUIPMENT	-16,713.00		945,492.13
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	66,438.92		-588,996.38
80	6261	CONSTRUCTION WORK IN PROGRESS		.00	13,515,043.75
80	8710	INVESTMENT IN GOV ASSETS	-155,205.12		-58,919,775.44
	TOTAL ASSETS			-527,998.06	-671,865.87
FUND BALANCE					
80	6302	REVENUES CONTROL	498,417.08		636,490.56
80	7602	EXPENDITURES CONTROL	29,580.98		35,375.31
	TOTAL FUND BALANCE			527,998.06	671,865.87
	TOTAL LIABILITIES + FUND BALANCE			527,998.06	671,865.87

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-973.32	11,870.58
81	6232	ACCUMULATED DEP - TECH EQUIPMT	973.32	-11,870.58
81	6251	GENERAL EQUIPMENT	-43,566.24	2,435,414.14
81	6252	ACCULUMATED DEPR - GEN EQUIPMT	43,566.24	-701,396.63
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,734,017.51
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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