

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 12

| FUND: 1      GENERAL FUND |    |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                  |                              |                          |                    |
|                           | 10 | 6101                             | CASH IN BANK                 | -4,343,197.35            | 11,598,910.90      |
|                           | 10 | 6153                             | ACCOUNTS RECEIVABLE          | .00                      | 490,952.85         |
|                           | 10 | 6199                             | OTHER CURRENT ASSETS         | .00                      | 25,311.10          |
|                           |    | TOTAL ASSETS                     |                              | -4,343,197.35            | 12,115,174.85      |
| LIABILITIES               |    |                                  |                              |                          |                    |
|                           | 10 | 7420                             | ACI LIABILITY                | 28,168.95                | -46,204.63         |
|                           | 10 | 7461                             | ACCRUED SALARIES & BENEFITS  | 24,230.56                | -2,991.30          |
|                           | 10 | 7603                             | PURCHASE OBLIGATIONS         | -1,253,394.11            | 274,634.41         |
|                           |    | TOTAL LIABILITIES                |                              | -1,200,994.60            | 225,438.48         |
| FUND BALANCE              |    |                                  |                              |                          |                    |
|                           | 10 | 6302                             | REVENUES CONTROL             | -1,398,361.04            | -37,536,218.77     |
|                           | 10 | 7602                             | EXPENDITURES CONTROL         | 5,689,158.88             | 25,470,239.85      |
|                           | 10 | 8753                             | ASSIGNED-PURCH OBL - CURRENT | 1,253,394.11             | -274,634.41        |
|                           |    | TOTAL FUND BALANCE               |                              | 5,544,191.95             | -12,340,613.33     |
|                           |    | TOTAL LIABILITIES + FUND BALANCE |                              | 4,343,197.35             | -12,115,174.85     |

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| FUND: 2      SPECIAL REVENUE |    |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                       |    |                                  |                                |                          |                    |
|                              | 20 | 6101                             | CASH IN BANK                   | -160,060.57              | 606,797.39         |
|                              | 20 | 6153                             | ACCOUNTS RECEIVABLE            | .00                      | -313,119.21        |
|                              |    | TOTAL ASSETS                     |                                | -160,060.57              | 293,678.18         |
| LIABILITIES                  |    |                                  |                                |                          |                    |
|                              | 20 | 7420                             | ACI LIABILITY                  | 2,899.00                 | -2,589.81          |
|                              | 20 | 7603                             | PURCHASE OBLIGATIONS           | -38,903.95               | 58,316.17          |
|                              |    | TOTAL LIABILITIES                |                                | -36,004.95               | 55,726.36          |
| FUND BALANCE                 |    |                                  |                                |                          |                    |
|                              | 20 | 6302                             | REVENUES CONTROL               | -364,335.08              | -5,173,709.49      |
|                              | 20 | 7602                             | EXPENDITURES CONTROL           | 521,496.65               | 4,882,621.12       |
|                              | 20 | 8753                             | ASSIGNED-PURCH OBL - CURRENT   | 38,903.95                | -58,316.17         |
|                              | 20 | 8755                             | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 119,376.57         |
|                              | 20 | 8770                             | UNASSIGNED FUND BALANCE        | .00                      | -119,376.57        |
|                              |    | TOTAL FUND BALANCE               |                                | 196,065.52               | -349,404.54        |
|                              |    | TOTAL LIABILITIES + FUND BALANCE |                                | 160,060.57               | -293,678.18        |

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| FUND: 21    DISTR ACTIVITY (SPEC REV ANN) |    |                                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---|----|--------------------------------------|--------------------------|--------------------|
| ASSETS                                    |    |                                      |                          |                    |
|   | 21 | 6101    CASH IN BANK                 | 2,572.99                 | 126,170.77         |
|   |    | TOTAL ASSETS                         | 2,572.99                 | 126,170.77         |
| LIABILITIES                               |    |                                      |                          |                    |
|   | 21 | 7420    ACI LIABILITY                | 267.75                   | -536.00            |
|   | 21 | 7603    PURCHASE OBLIGATIONS         | -3,956.80                | 1,802.31           |
|   |    | TOTAL LIABILITIES                    | -3,689.05                | 1,266.31           |
| FUND BALANCE                              |    |                                      |                          |                    |
|   | 21 | 6302    REVENUES CONTROL             | -6,799.54                | -294,148.86        |
|   | 21 | 7602    EXPENDITURES CONTROL         | 3,958.80                 | 168,514.09         |
|   | 21 | 8753    ASSIGNED-PURCH OBL - CURRENT | 3,956.80                 | -1,802.31          |
|   |    | TOTAL FUND BALANCE                   | 1,116.06                 | -127,437.08        |
|   |    | TOTAL LIABILITIES + FUND BALANCE     | -2,572.99                | -126,170.77        |

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| FUND: 25 STUDENT ACTIVITY (SPEC REV ANN |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                  |    |      |                                  |                          |                    |
|   | 25 | 6101 | CASH IN BANK                     | -181,984.72              | 85,728.65          |
|   |    |      | TOTAL ASSETS                     | -181,984.72              | 85,728.65          |
| FUND BALANCE                            |    |      |                                  |                          |                    |
|   | 25 | 6302 | REVENUES CONTROL                 | -712,565.64              | -712,565.64        |
|   | 25 | 7602 | EXPENDITURES CONTROL             | 894,550.36               | 894,550.36         |
|   | 25 | 8737 | RESTRICTED - OTHER               | .00                      | -267,713.37        |
|   |    |      | TOTAL FUND BALANCE               | 181,984.72               | -85,728.65         |
|   |    |      | TOTAL LIABILITIES + FUND BALANCE | 181,984.72               | -85,728.65         |

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## BALANCE SHEET FOR 2025 12

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

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## BALANCE SHEET FOR 2025 12

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 553,062.00               | 1,110,187.88       |
|                                       |    |      | TOTAL ASSETS                     | 553,062.00               | 1,110,187.88       |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -553,062.00              | -3,443,806.00      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | .00                      | 4,317,233.85       |
|                                       | 32 | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -1,983,615.73      |
|                                       |    |      | TOTAL FUND BALANCE               | -553,062.00              | -1,110,187.88      |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -553,062.00              | -1,110,187.88      |

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 12

| FUND: 360 CONSTRUCTION FUND |                                  |                                |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------------|--|--------------------------|--------------------|
| ASSETS                      |                                  |                                |  |                          |                    |
| 36                          | 6101                             | CASH IN BANK                   |  | -347,798.79              | 2,571,094.05       |
|                             | TOTAL ASSETS                     |                                |  | -347,798.79              | 2,571,094.05       |
| LIABILITIES                 |                                  |                                |  |                          |                    |
| 36                          | 7603                             | PURCHASE OBLIGATIONS           |  | 340,742.83               | 2,399,580.53       |
|                             | TOTAL LIABILITIES                |                                |  | 340,742.83               | 2,399,580.53       |
| FUND BALANCE                |                                  |                                |  |                          |                    |
| 36                          | 6302                             | REVENUES CONTROL               |  | -7,924.15                | -2,440,454.25      |
| 36                          | 7602                             | EXPENDITURES CONTROL           |  | 355,722.94               | 14,492,187.38      |
| 36                          | 8735                             | RESTRICTED-FUTURE CONSTR BG-1  |  | .00                      | -14,622,827.18     |
| 36                          | 8753                             | ASSIGNED-PURCH OBL - CURRENT   |  | -340,742.83              | -2,399,580.53      |
| 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               |                                |  | 7,055.96                 | -4,970,674.58      |
|                             | TOTAL LIABILITIES + FUND BALANCE |                                |  | 347,798.79               | -2,571,094.05      |

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## BALANCE SHEET FOR 2025 12

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



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## BALANCE SHEET FOR 2025 12

| FUND: 51 FOOD SERVICE FUND       |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                              |                          |                    |
| 51                               | 6101  | CASH IN BANK                 | -116,198.58              | -13,168.64         |
| 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                     |       |                              | -116,198.58              | 877,241.15         |
| 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         | -255,702.82              | 620,675.73         |
| 51                               | 77000 | DEFERRED INFLOW RES OPEB     | .00                      | -801,549.00        |
| 51                               | 7700P | DEFERRED INFLOW RES PENSION  | .00                      | -437,177.00        |
| TOTAL LIABILITIES                |       |                              | -255,702.82              | -2,312,377.06      |
| FUND BALANCE                     |       |                              |                          |                    |
| 51                               | 6302  | REVENUES CONTROL             | -291,376.19              | -3,745,473.71      |
| 51                               | 7602  | EXPENDITURES CONTROL         | 407,574.77               | 3,736,983.35       |
| 51                               | 87370 | RESTRICTED OTHER OPEB        | .00                      | 300,117.00         |
| 51                               | 8737P | RESTRICTED OTHER             | .00                      | 1,764,185.00       |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT | 255,702.82               | -620,675.73        |
| TOTAL FUND BALANCE               |       |                              | 371,901.40               | 1,435,135.91       |
| TOTAL LIABILITIES + FUND BALANCE |       |                              | 116,198.58               | -877,241.15        |

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 12

| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 | -1,855,414.50            | 71,469,553.72      |
| 80                               | 6222 | ACCUMULATED DEP - BUILDINGS    | 1,855,414.50             | -30,025,812.14     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -521,354.49              | 1,488,274.10       |
| 80                               | 6232 | ACCUMULATED DEP - TECH EQUIPMT | 512,059.91               | -912,467.88        |
| 80                               | 6241 | VEHICLES                       | -400,857.00              | 4,379,512.50       |
| 80                               | 6242 | ACCUMULATED DEP - VEHICLES     | 537,453.00               | -2,703,291.93      |
| 80                               | 6251 | GENERAL EQUIPMENT              | -20,644.11               | 924,848.02         |
| 80                               | 6252 | ACCULUMATED DEPR - GEN EQUIPMT | 45,941.98                | -543,054.40        |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 13,515,043.75      |
| 80                               | 8710 | INVESTMENT IN GOV ASSETS       | -163,253.79              | -59,083,029.23     |
| TOTAL ASSETS                     |      |                                | -10,654.50               | -682,520.37        |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 6302 | REVENUES CONTROL               | 9,135.63                 | 645,626.19         |
| 80                               | 7602 | EXPENDITURES CONTROL           | 1,518.87                 | 36,894.18          |
| TOTAL FUND BALANCE               |      |                                | 10,654.50                | 682,520.37         |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 10,654.50                | 682,520.37         |

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 12

| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT           | -379.00                  | 11,491.58          |
| 81                               | 6232 | ACCUMULATED DEP - TECH EQUIPMT | 379.00                   | -11,491.58         |
| 81                               | 6251 | GENERAL EQUIPMENT              | -104,362.77              | 2,331,051.37       |
| 81                               | 6252 | ACCULUMATED DEPR - GEN EQUIPMT | 104,362.77               | -597,033.86        |
| 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 \*\*