

# MARION COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,506,004.87	15,617,634.09
10	6130	INTERFUND RECEIVABLES	.00	-13,168.64
10	6181	PREPAID EXPENSES	.00	280,113.00
10	6199	OTHER CURRENT ASSETS	.00	25,311.10
TOTAL ASSETS			-2,506,004.87	15,909,889.55
<b>LIABILITIES</b>				
10	7420	ACI LIABILITY	-225.86	-2,371.12
10	7421	ACCOUNTS PAYABLE	.00	-3.60
10	7461	ACCRUED SALARIES & BENEFITS	.00	-16,733.48
10	7603	PURCHASE OBLIGATIONS	328,800.56	943,241.46
TOTAL LIABILITIES			328,574.70	924,133.26
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	600,059.72	-13,547,910.01
10	7602	EXPENDITURES CONTROL	1,906,171.01	10,399,628.67
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-198,464.32
10	8753	ASSIGNED-PURCH OBL - CURRENT	-328,800.56	-943,241.46
10	8757	ASSIGNED - OTHER	.00	-980,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-11,564,035.69
TOTAL FUND BALANCE			2,177,430.17	-16,834,022.81
TOTAL LIABILITIES + FUND BALANCE			2,506,004.87	-15,909,889.55

## BALANCE SHEET FOR 2026 6

FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-102,079.20	243,138.15
20	6153	ACCOUNTS RECEIVABLE	.00	-10,557.00
	TOTAL ASSETS		<b>-102,079.20</b>	<b>232,581.15</b>
LIABILITIES				
20	7420	ACI LIABILITY	-1,479.00	-2,878.54
20	7481	DEFERRED REVENUE	.00	10,557.00
20	7603	PURCHASE OBLIGATIONS	-20,682.12	48,177.06
	TOTAL LIABILITIES		<b>-22,161.12</b>	<b>55,855.52</b>
FUND BALANCE				
20	6302	REVENUES CONTROL	-213,806.44	-1,901,439.80
20	7602	EXPENDITURES CONTROL	317,364.64	1,661,180.19
20	8753	ASSIGNED-PURCH OBL - CURRENT	20,682.12	-48,177.06
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	58,316.17
20	8770	UNASSIGNED FUND BALANCE	.00	-58,316.17
	TOTAL FUND BALANCE		<b>124,240.32</b>	<b>-288,436.67</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>102,079.20</b>	<b>-232,581.15</b>

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FUND: 21 DISTR ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	21	6101	CASH IN BANK	8,965.63 140,610.78
			TOTAL ASSETS	8,965.63 140,610.78
LIABILITIES				
	21	7420	ACI LIABILITY	1,656.01 -2,381.60
	21	7603	PURCHASE OBLIGATIONS	269.01 2,049.66
			TOTAL LIABILITIES	1,925.02 -331.94
FUND BALANCE				
	21	6302	REVENUES CONTROL	-15,137.50 -183,322.93
	21	7602	EXPENDITURES CONTROL	4,515.86 45,093.75
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-269.01 -2,049.66
			TOTAL FUND BALANCE	-10,890.65 -140,278.84
			TOTAL LIABILITIES + FUND BALANCE	-8,965.63 -140,610.78

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 25	STUDENT ACTIVITY (SPEC REV ANN)			
ASSETS				
25	6101	CASH IN BANK	.00	265,843.31
		TOTAL ASSETS	.00	265,843.31
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	181,984.72
25	8770	UNASSIGNED FUND BALANCE	.00	-447,828.03
		TOTAL FUND BALANCE	.00	-265,843.31
		TOTAL LIABILITIES + FUND BALANCE	.00	-265,843.31

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310	CAPITAL OUTLAY FUND			
ASSETS				
31	6101	CASH IN BANK	.00	713,027.00
		TOTAL ASSETS	.00	713,027.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-139,035.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-284,377.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-289,615.00
		TOTAL FUND BALANCE	.00	-713,027.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-713,027.00

## BALANCE SHEET FOR 2026 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	2,422,000.00	4,044,043.88
		TOTAL ASSETS	2,422,000.00	4,044,043.88
FUND BALANCE				
32	6302	REVENUES CONTROL	-2,422,000.00	-2,933,856.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,110,187.88
		TOTAL FUND BALANCE	-2,422,000.00	-4,044,043.88
		TOTAL LIABILITIES + FUND BALANCE	-2,422,000.00	-4,044,043.88

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## BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-58,657.71	12,071,682.66
	TOTAL ASSETS		-58,657.71	12,071,682.66
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-410,498.06	1,274,954.17
	TOTAL LIABILITIES		-410,498.06	1,274,954.17
FUND BALANCE				
36	6302	REVENUES CONTROL	-32,147.20	-10,556,155.44
36	7602	EXPENDITURES CONTROL	90,804.91	1,099,738.68
36	8731	RESTRICTED GRANTS	.00	-2,315,931.95
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-255,162.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	410,498.06	-1,274,954.17
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,315,931.95
36	8770	UNASSIGNED FUND BALANCE	.00	-2,360,103.80
	TOTAL FUND BALANCE		469,155.77	-13,346,636.83
	TOTAL LIABILITIES + FUND BALANCE		58,657.71	12,071,682.66

BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-1,815,629.11
40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS	.00	-1,814,115.67
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	1,815,629.11
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE	.00	1,814,115.67
		TOTAL LIABILITIES + FUND BALANCE	.00	1,814,115.67

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## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND			
ASSETS				
51	6101	CASH IN BANK	-603.72	195,267.34
51	6104	PETTY CASH FUND	.00	120.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	31,066.78
51	64000	DEFERRED OUTFLOW RES OPEB	.00	257,581.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	610,532.00
	TOTAL ASSETS		-603.72	1,094,567.12
LIABILITIES				
51	7401	INTERFUND LOANS PAYABLE	.00	26,337.28
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	-127,825.33	1,466,426.29
51	77000	DEFERRED INFLOW RES OPEB	.00	-801,549.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-437,177.00
	TOTAL LIABILITIES		-127,825.33	-1,440,289.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-267,055.23	-1,353,910.77
51	7602	EXPENDITURES CONTROL	267,658.95	1,386,908.56
51	87370	RESTRICTED OTHER OPEB	.00	300,117.00
51	8737P	RESTRICTED OTHER	.00	1,764,185.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-263,212.77
51	8753	ASSIGNED-PURCH OBL - CURRENT	127,825.33	-1,466,426.29
51	8770	UNASSIGNED FUND BALANCE	.00	-8,769.99
	TOTAL FUND BALANCE		128,429.05	358,890.74
	TOTAL LIABILITIES + FUND BALANCE		603.72	-1,081,398.48

## BALANCE SHEET FOR 2026 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	-7,841.19
80	6211	LAND IMPROVEMENTS	.00	17,500.00
80	6212	ACCUMULATED DEPR LAND IMPROVMT	.00	-17,427.08
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	96,202,523.30
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-32,684,388.85
80	6231	TECHNOLOGY EQUIPMENT	14,805.78	1,613,220.26
80	6232	ACCUMULATED DEP - TECH EQUIPMT	1,139.47	-1,035,090.77
80	6241	VEHICLES	.00	4,574,512.50
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,988,696.59
80	6251	GENERAL EQUIPMENT	.00	1,041,146.30
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-578,902.29
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	13,515,043.75
80	8710	INVESTMENT IN GOV ASSETS	-15,945.25	-80,465,995.34
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 81	FOOD SERVICE ASSETS			
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	11,491.58
81	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-11,491.58
81	6251	GENERAL EQUIPMENT	.00	2,599,473.81
81	6252	ACCUMULATED DEPR - GEN EQUIPMT	.00	-709,090.39
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,890,383.42
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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