

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 1			GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-2,503,565.43	14,889,992.34
	10	6181	PREPAID EXPENSES	.00	280,113.00
TOTAL ASSETS				-2,503,565.43	15,170,105.34
LIABILITIES					
	10	7420	ACI LIABILITY	8,247.42	6,775.91
	10	7421	ACCOUNTS PAYABLE	3.60	.00
	10	7461	ACCRUED SALARIES & BENEFITS	21,103.04	.00
	10	7603	PURCHASE OBLIGATIONS	-804,543.97	.00
TOTAL LIABILITIES				-775,189.91	6,775.91
FUND BALANCE					
	10	6302	REVENUES CONTROL	-3,169,808.91	-40,416,904.06
	10	7602	EXPENDITURES CONTROL	5,644,020.28	25,881,065.85
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-198,464.32
	10	8753	ASSIGNED-PURCH OBL - CURRENT	804,543.97	.00
	10	8757	ASSIGNED - OTHER	.00	-442,578.72
TOTAL FUND BALANCE				3,278,755.34	-15,176,881.25
TOTAL LIABILITIES + FUND BALANCE				2,503,565.43	-15,170,105.34

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-208,338.54	63,891.49
			TOTAL ASSETS	-208,338.54	63,891.49
LIABILITIES					
	20	7420	ACI LIABILITY	44.60	-4,066.23
	20	7421	ACCOUNTS PAYABLE	.00	-178.99
	20	7603	PURCHASE OBLIGATIONS	-43,901.83	29,756.91
			TOTAL LIABILITIES	-43,857.23	25,511.69
FUND BALANCE					
	20	6302	REVENUES CONTROL	-538,632.31	-4,415,018.44
	20	7602	EXPENDITURES CONTROL	746,926.25	4,355,372.17
	20	8753	ASSIGNED-PURCH OBL - CURRENT	43,901.83	-29,756.91
			TOTAL FUND BALANCE	252,195.77	-89,403.18
			TOTAL LIABILITIES + FUND BALANCE	208,338.54	-63,891.49

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FUND: 21 DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-12,894.53	131,008.44
			TOTAL ASSETS	-12,894.53	131,008.44
LIABILITIES					
	21	7420	ACI LIABILITY	1,098.31	-148.55
	21	7603	PURCHASE OBLIGATIONS	-5,614.10	.00
			TOTAL LIABILITIES	-4,515.79	-148.55
FUND BALANCE					
	21	6302	REVENUES CONTROL	-2,981.99	-230,284.57
	21	7602	EXPENDITURES CONTROL	14,778.21	99,424.68
	21	8753	ASSIGNED-PURCH OBL - CURRENT	5,614.10	.00
			TOTAL FUND BALANCE	17,410.32	-130,859.89
			TOTAL LIABILITIES + FUND BALANCE	12,894.53	-131,008.44

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FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		-129,461.79	136,381.52
	TOTAL ASSETS			-129,461.79	136,381.52
FUND BALANCE					
25	6302	REVENUES CONTROL		-620,168.13	-620,168.13
25	7602	EXPENDITURES CONTROL		749,629.92	749,629.92
25	8737	RESTRICTED - OTHER		.00	-265,843.31
	TOTAL FUND BALANCE			129,461.79	-136,381.52
	TOTAL LIABILITIES + FUND BALANCE			129,461.79	-136,381.52

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BALANCE SHEET FOR 2026 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	854,845.00
			TOTAL ASSETS	.00	854,845.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-280,853.00
	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	-854,845.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-854,845.00

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BALANCE SHEET FOR 2026 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	467,278.00	1,583,369.40
			TOTAL ASSETS	467,278.00	1,583,369.40
FUND BALANCE					
	32	6302	REVENUES CONTROL	-467,278.00	-3,401,134.00
	32	7602	EXPENDITURES CONTROL	.00	2,927,952.48
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,110,187.88
			TOTAL FUND BALANCE	-467,278.00	-1,583,369.40
			TOTAL LIABILITIES + FUND BALANCE	-467,278.00	-1,583,369.40

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BALANCE SHEET FOR 2026 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-744,563.34	20,765,148.60
	TOTAL ASSETS		-744,563.34	20,765,148.60
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	5,485,229.16	8,726,827.61
	TOTAL LIABILITIES		5,485,229.16	8,726,827.61
FUND BALANCE				
36	6302	REVENUES CONTROL	-51,458.98	-20,659,347.05
36	7602	EXPENDITURES CONTROL	796,022.32	2,509,464.35
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,615,265.90
36	8753	ASSIGNED-PURCH OBL - CURRENT	-5,485,229.16	-8,726,827.61
	TOTAL FUND BALANCE		-4,740,665.82	-29,491,976.21
	TOTAL LIABILITIES + FUND BALANCE		744,563.34	-20,765,148.60

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BALANCE SHEET FOR 2026 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT 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	-3,194,288.60
40	7602	EXPENDITURES CONTROL	.00	3,194,288.60
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 2026 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-141,372.02	152,397.07
51	6104	PETTY CASH FUND	.00	120.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	31,066.78
51	64000	DEFERRE3D OUTFLOW RES OPEB	.00	168,147.00
51	6400P	DEF OUTFLOWS OF RES PENSION	.00	362,616.00
TOTAL ASSETS			-141,372.02	714,346.85
LIABILITIES				
51	7420	ACI LIABILITY	.00	-637.79
51	75410	UNFUNDED PENSION LIAB OPEB	.00	253,407.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,745,898.00
51	7551	COMPENSATED ABSENCES	.00	-120,008.00
51	7603	PURCHASE OBLIGATIONS	-891,803.49	.00
51	77000	DEFERRED INFLOW RES OPEB	.00	-575,724.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-367,043.00
TOTAL LIABILITIES			-891,803.49	-2,555,903.79
FUND BALANCE				
51	6302	REVENUES CONTROL	-332,974.23	-3,109,060.96
51	7602	EXPENDITURES CONTROL	474,346.25	3,046,122.90
51	87370	RESTRICTED OTHER OPEB	.00	154,170.00
51	8737P	RESTRICTED OTHER	.00	1,750,325.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	891,803.49	.00
TOTAL FUND BALANCE			1,033,175.51	1,841,556.94
TOTAL LIABILITIES + FUND BALANCE			141,372.02	-714,346.85

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BALANCE SHEET FOR 2026 12

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	96,204,007.45
80	6222	ACCUMULATED DEP - BUILDINGS	.00	-32,679,938.85
80	6231	TECHNOLOGY EQUIPMENT	34,801.53	1,567,621.39
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-951,540.49
80	6241	VEHICLES	58,136.00	4,655,025.50
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,988,696.59
80	6251	GENERAL EQUIPMENT	56,079.06	1,097,225.36
80	6252	ACCULUMATED DEPR - GEN EQUIPMT	.00	-578,902.29
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,086,099.75
80	8710	INVESTMENT IN GOV ASSETS	-149,016.59	-70,223,696.56
TOTAL ASSETS			.00	-6,167.60
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	5,768.04
80	7602	EXPENDITURES CONTROL	.00	399.56
TOTAL FUND BALANCE			.00	6,167.60
TOTAL LIABILITIES + FUND BALANCE			.00	6,167.60

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BALANCE SHEET FOR 2026 12

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	758.00
81	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-758.00
81	6251	GENERAL EQUIPMENT	.00	2,599,473.81
81	6252	ACCULUMATED 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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