

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	505,271.73	15,395,264.07
	10	6153	ACCOUNTS RECEIVABLE	-96,304.78	165,592.47
	10	6181	PREPAID EXPENSES	.00	280,113.00
		TOTAL ASSETS		408,966.95	15,840,969.54
LIABILITIES					
	10	7420	ACI LIABILITY	-32,234.35	-25,458.44
	10	7421	ACCOUNTS PAYABLE	1,779.71	.00
	10	7461	ACCRUED SALARIES & BENEFITS	-3,074.19	-3,074.19
	10	7603	PURCHASE OBLIGATIONS	1,715,569.01	1,715,569.01
		TOTAL LIABILITIES		1,682,040.18	1,687,036.38
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,218,659.00	-1,218,659.00
	10	7602	EXPENDITURES CONTROL	843,220.88	843,220.88
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-198,464.32
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,715,569.01	-1,715,569.01
	10	8757	ASSIGNED - OTHER	.00	-442,578.72
	10	8770	UNASSIGNED FUND BALANCE	.00	-14,795,955.75
		TOTAL FUND BALANCE		-2,091,007.13	-17,528,005.92
		TOTAL LIABILITIES + FUND BALANCE		-408,966.95	-15,840,969.54

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BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	438,187.21	502,078.70
	20	6153	ACCOUNTS RECEIVABLE	-487,692.87	.00
TOTAL ASSETS				-49,505.66	502,078.70
LIABILITIES					
	20	7420	ACI LIABILITY	-2,365.48	-6,431.71
	20	7421	ACCOUNTS PAYABLE	.00	-178.99
	20	7481	DEFERRED REVENUE	547,339.14	.00
	20	7603	PURCHASE OBLIGATIONS	70,277.81	100,034.72
TOTAL LIABILITIES				615,251.47	93,424.02
FUND BALANCE					
	20	6302	REVENUES CONTROL	-591,073.26	-591,073.26
	20	7602	EXPENDITURES CONTROL	95,605.26	95,605.26
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-70,277.81	-100,034.72
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,756.91
	20	8770	UNASSIGNED FUND BALANCE	.00	-29,756.91
TOTAL FUND BALANCE				-565,745.81	-595,502.72
TOTAL LIABILITIES + FUND BALANCE				49,505.66	-502,078.70

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BALANCE SHEET FOR 2027 1

FUND: 21 DISTR ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,165.30	129,843.14
			TOTAL ASSETS	-1,165.30	129,843.14
LIABILITIES					
	21	7420	ACI LIABILITY	.00	-148.55
	21	7603	PURCHASE OBLIGATIONS	3,411.83	3,411.83
			TOTAL LIABILITIES	3,411.83	3,263.28
FUND BALANCE					
	21	6302	REVENUES CONTROL	-133,564.09	-133,564.09
	21	7602	EXPENDITURES CONTROL	3,869.50	3,869.50
	21	8737	RESTRICTED - OTHER	130,859.89	.00
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-3,411.83	-3,411.83
			TOTAL FUND BALANCE	-2,246.53	-133,106.42
			TOTAL LIABILITIES + FUND BALANCE	1,165.30	-129,843.14

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FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	136,381.52
			TOTAL ASSETS	.00	136,381.52
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-136,381.52
			TOTAL FUND BALANCE	.00	-136,381.52
			TOTAL LIABILITIES + FUND BALANCE	.00	-136,381.52

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BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	138,095.00	992,940.00
			TOTAL ASSETS	138,095.00	992,940.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-138,095.00	-138,095.00
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-284,377.00
	31	8737	RESTRICTED - OTHER	.00	-280,853.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-289,615.00
			TOTAL FUND BALANCE	-138,095.00	-992,940.00
			TOTAL LIABILITIES + FUND BALANCE	-138,095.00	-992,940.00

MARION COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	625,330.00	2,208,699.40
			TOTAL ASSETS	625,330.00	2,208,699.40
FUND BALANCE					
	32	6302	REVENUES CONTROL	-625,330.00	-625,330.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,110,187.88
	32	8737	RESTRICTED - OTHER	.00	-473,181.52
			TOTAL FUND BALANCE	-625,330.00	-2,208,699.40
			TOTAL LIABILITIES + FUND BALANCE	-625,330.00	-2,208,699.40

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BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	10,073,821.97	30,838,970.57
		TOTAL ASSETS		10,073,821.97	30,838,970.57
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	226,835.00	8,953,662.61
		TOTAL LIABILITIES		226,835.00	8,953,662.61
FUND BALANCE					
	36	6302	REVENUES CONTROL	-10,127,769.03	-10,127,769.03
	36	7602	EXPENDITURES CONTROL	53,947.06	53,947.06
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-20,765,148.60
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-226,835.00	-8,953,662.61
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,726,827.61
	36	8770	UNASSIGNED FUND BALANCE	.00	-8,726,827.61
		TOTAL FUND BALANCE		-10,300,656.97	-39,792,633.18
		TOTAL LIABILITIES + FUND BALANCE		-10,073,821.97	-30,838,970.57

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BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-169,795.07	-169,795.07
	40	6105	CASH WITH FISCAL AGENTS	.00	1,513.44
		TOTAL ASSETS		-169,795.07	-168,281.63
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	169,795.07	169,795.07
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,513.44
		TOTAL FUND BALANCE		169,795.07	168,281.63
		TOTAL LIABILITIES + FUND BALANCE		169,795.07	168,281.63

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BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	262,153.69	414,550.76
51	6104	PETTY CASH FUND	.00	120.00
51	6153	ACCOUNTS RECEIVABLE	.00	363,750.23
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			262,153.69	1,340,250.77
LIABILITIES				
51	7420	ACI LIABILITY	.00	-637.79
51	7421	ACCOUNTS PAYABLE	180.00	.00
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	2,235,542.78	2,235,542.78
51	77000	DEFERRED INFLOW RES OPEB	.00	-575,724.00
51	7700P	DEFERRED INFLOW RES PENSION	.00	-367,043.00
TOTAL LIABILITIES			2,235,722.78	-320,361.01
FUND BALANCE				
51	6302	REVENUES CONTROL	-365,613.92	-365,613.92
51	7602	EXPENDITURES CONTROL	103,280.23	103,280.23
51	87370	RESTRICTED OTHER OPEB	.00	154,170.00
51	8737P	RESTRICTED OTHER	.00	1,750,325.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-426,508.29
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,235,542.78	-2,235,542.78
TOTAL FUND BALANCE			-2,497,876.47	-1,019,889.76
TOTAL LIABILITIES + FUND BALANCE			-262,153.69	-1,340,250.77

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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	1,843.75	1,569,465.14
80	6232	ACCUMULATED DEP - TECH EQUIPMT	.00	-951,540.49
80	6241	VEHICLES	.00	4,655,025.50
80	6242	ACCUMULATED DEP - VEHICLES	.00	-2,988,696.59
80	6251	GENERAL EQUIPMENT	6,300.00	1,103,525.36
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	-8,143.75	-70,225,672.71
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2027 1

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

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