

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-403,511.19	2,735,760.23
		TOTAL ASSETS	-403,511.19	2,735,760.23
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-892.45	-34,239.55
10	7461CO	COLONIAL TAX	32.50	.00
10	7461PR	COLONIAL PRE TAX	21.66	.00
10	7461UN	UNEMPLOYMENT PAYABLE	-278.83	3,281.38
10	7461WC	WORKERS COMP PAYABLE	-9,014.39	-29,581.54
10	7473	STATE TAX WITHHELD PAYABLE	720.06	-27,832.90
10	7474	KTRS WITHHELD PAYABLE	96,056.18	-87.93
10	7475	CERS WITHHELD PAYABLE	3,143.46	-113,174.49
10	7495	PLAN SOURCE PAYABLE	-74.76	-59,604.18
10	7499	SCHOLARSHIPS PAYABLE	-13,731.00	-73,837.83
10	7499L	STATE DEPENDENT LIFE	-116.28	-1,836.22
10	7603	PURCHASE OBLIGATIONS	-7,114.77	2,342.36
		TOTAL LIABILITIES	68,751.38	-334,570.90
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,169,363.75	-7,749,965.64
10	7602	EXPENDITURES CONTROL	1,497,008.79	5,273,012.97
10	8741	COMMITTED - SITE-BASED CFWD	.00	163,682.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-163,682.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	7,114.77	-2,342.36
10	8770	UNASSIGNED FUND BALANCE	.00	78,105.70
		TOTAL FUND BALANCE	334,759.81	-2,401,189.33
		TOTAL LIABILITIES + FUND BALANCE	403,511.19	-2,735,760.23

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BALANCE SHEET FOR 2022 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	65,927.46	-22,920.25
		TOTAL ASSETS	65,927.46	-22,920.25
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	13,974.78	102,554.13
		TOTAL LIABILITIES	13,974.78	102,554.13
FUND BALANCE				
20	6302	REVENUES CONTROL	-505,083.11	-1,695,585.86
20	7602	EXPENDITURES CONTROL	439,155.65	1,718,506.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,974.78	-102,554.13
		TOTAL FUND BALANCE	-79,902.24	-79,633.88
		TOTAL LIABILITIES + FUND BALANCE	-65,927.46	22,920.25

BALANCE SHEET FOR 2022 4

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	.00	59.76
		TOTAL ASSETS	.00	59.76
FUND BALANCE				
0152826	6302	REVENUES CONTROL	.00	-59.76
222	8750	ASSIGNED FUND BALANCE	.00	-4,294.79
222	8770	UNASSIGNED FUND BALANCE	.00	4,294.79
		TOTAL FUND BALANCE	.00	-59.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-59.76

BALANCE SHEET FOR 2022 4

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
225	6106	OTHER CASH	.00	483,462.00
225	6153	ACCOUNTS RECEIVABLE	.00	1,331.00
	TOTAL ASSETS		.00	484,793.00
FUND BALANCE				
225	8737	RESTRICTED - OTHER	.00	-507,410.00
225	8770	UNASSIGNED FUND BALANCE	.00	22,617.00
	TOTAL FUND BALANCE		.00	-484,793.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-484,793.00

BALANCE SHEET FOR 2022 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	139,449.00
		TOTAL ASSETS	.00	139,449.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-139,449.00
		TOTAL FUND BALANCE	.00	-139,449.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-139,449.00

BALANCE SHEET FOR 2022 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-227,063.67	-669,171.71
	TOTAL ASSETS		-227,063.67	-669,171.71
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-623,260.98
32	7602	EXPENDITURES CONTROL	227,063.67	1,482,898.53
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
	TOTAL FUND BALANCE		227,063.67	669,171.71
	TOTAL LIABILITIES + FUND BALANCE		227,063.67	669,171.71

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BALANCE SHEET FOR 2022 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	33.58	137,318.40
		TOTAL ASSETS	33.58	137,318.40
FUND BALANCE				
36	6302	REVENUES CONTROL	-33.58	-162.65
36	7602	EXPENDITURES CONTROL	.00	59,628.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-196,783.83
		TOTAL FUND BALANCE	-33.58	-137,318.40
		TOTAL LIABILITIES + FUND BALANCE	-33.58	-137,318.40

BALANCE SHEET FOR 2022 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-227,063.67	-1,482,898.53
40	7602	EXPENDITURES CONTROL	227,063.67	1,482,898.53
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2022 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	89,715.79	1,475,809.98
51	6171	INVENTORIES FOR CONSUMPTION	.00	78,244.67
51	64000	DEF OUT OF RES/OPEB LIAB	.00	267,403.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	341,297.13
	TOTAL ASSETS		89,715.79	2,162,754.78
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-596,293.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,164.68
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-114,148.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-34,706.58
	TOTAL LIABILITIES		.00	-2,639,312.26
FUND BALANCE				
51	6302	REVENUES CONTROL	-257,207.84	-2,086,379.74
51	7602	EXPENDITURES CONTROL	167,492.05	610,569.76
51	8712	UNRESTRICTED NET POSITION	.00	-1.00
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	443,038.00
51	8737P	RESTRICTED -OTHER	.00	1,587,575.13
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-78,244.67
	TOTAL FUND BALANCE		-89,715.79	476,557.48
	TOTAL LIABILITIES + FUND BALANCE		-89,715.79	-2,162,754.78

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BALANCE SHEET FOR 2022 4

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,892,719.00
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,337,818.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-26,927,887.26
80	6231	TECHNOLOGY EQUIPMENT	.00	2,296,635.52
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,043,224.11
80	6241	VEHICLES	.00	4,136,572.00
80	6242	A/D - VEHICLES	.00	-2,739,577.19
80	6251	GENERAL EQUIPMENT	.00	1,816,779.20
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,129,662.32
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	310,424.00
	TOTAL ASSETS		.00	51,597,207.16
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-51,597,207.16
	TOTAL FUND BALANCE		.00	-51,597,207.16
	TOTAL LIABILITIES + FUND BALANCE		.00	-51,597,207.16

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BALANCE SHEET FOR 2022 4

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6211	LAND IMPROVEMENTS	.00	9,690.00
81	6212	A/D - LAND IMPROVEMENTS	.00	-6,056.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-72,896.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,721.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,721.30
81	6241	VEHICLES	.00	17,122.00
81	6242	A/D - VEHICLES	.00	-8,846.37
81	6251	GENERAL EQUIPMENT	.00	906,016.98
81	6252	A/D - GENERAL EQUIPMENT	.00	-751,076.80
TOTAL ASSETS			.00	381,702.89
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-381,702.89
TOTAL FUND BALANCE			.00	-381,702.89
TOTAL LIABILITIES + FUND BALANCE			.00	-381,702.89

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BALANCE SHEET FOR 2022 4

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	41,964,547.94
90	64000	DEF OUT OF RES/OPEB LIAB	.00	2,458,780.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,852,613.00
TOTAL ASSETS			.00	46,275,940.94
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	122,664.00
90	7455	LOAN INTEREST PAYABLE	.00	-374,342.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,302,837.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,406,159.00
90	7493	SICK LEAVE PAYABLE	.00	-304,703.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-21,931,954.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	67,932.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-8,223,926.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-10,281,829.00
90	7551	COMPENSATED ABSENCES	.00	-604,149.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-3,114,453.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-188,393.00
TOTAL LIABILITIES			.00	-49,542,149.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,308,554.60
90	8736	RESTRICTED - DEBT SERVICE	.00	2,594,127.46
90	8770	UNASSIGNED FUND BALANCE	.00	-636,474.00
TOTAL FUND BALANCE			.00	3,266,208.06
TOTAL LIABILITIES + FUND BALANCE			.00	-46,275,940.94

** END OF REPORT - Generated by Angie Anderson **