

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-13,452.15	5,252,739.38
		TOTAL ASSETS	-13,452.15	5,252,739.38
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	34,589.83	-77.56
10	7461AV	AVESIS VISION	18.82	18.82
10	7461CO	COLONIAL TAX	74.86	74.86
10	7461D	DENTAL NON-TAXABLE PAYABLE	43.26	43.26
10	7461PR	COLONIAL PRE TAX	33.70	33.70
10	7461SB	TSA CONSULTING/403 B	50.00	50.00
10	7461UN	UNEMPLOYMENT PAYABLE	-542.49	2,046.22
10	7461WC	WORKERS COMP PAYABLE	-9,113.98	-47,838.44
10	7469	SCOTTSVILLE CITY TAX PAYABLE	126.07	126.07
10	7472	FICA WITHHELD PAYABLE	11.60	11.60
10	7473	STATE TAX WITHHELD PAYABLE	-246.84	-28,306.24
10	7474	KTRS WITHHELD PAYABLE	397.64	384.94
10	7475	CERS WITHHELD PAYABLE	468.14	-113,372.95
10	7492	HARTFORD	6.74	6.74
10	7495	PLAN SOURCE PAYABLE	60,411.84	247.04
10	7499	SCHOLARSHIPS PAYABLE	-1,000.00	-74,837.83
10	7499L	STATE DEPENDENT LIFE	1,912.56	80.82
10	7603	PURCHASE OBLIGATIONS	-7,555.97	340.00
		TOTAL LIABILITIES	79,685.78	-260,968.95
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,578,960.01	-13,438,220.64
10	7602	EXPENDITURES CONTROL	1,505,170.41	8,368,684.51
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	7,555.97	-340.00
10	8770	UNASSIGNED FUND BALANCE	.00	78,105.70
		TOTAL FUND BALANCE	-66,233.63	-4,991,770.43
		TOTAL LIABILITIES + FUND BALANCE	13,452.15	-5,252,739.38

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-91,852.43	-42,832.20
		TOTAL ASSETS	-91,852.43	-42,832.20
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	31,443.24	123,437.09
		TOTAL LIABILITIES	31,443.24	123,437.09
FUND BALANCE				
20	6302	REVENUES CONTROL	-487,599.94	-2,970,534.42
20	7602	EXPENDITURES CONTROL	579,452.37	3,013,366.62
20	8753	ASSIGNED-PURCH OBL - CURRENT	-31,443.24	-123,437.09
		TOTAL FUND BALANCE	60,409.19	-80,604.89
		TOTAL LIABILITIES + FUND BALANCE	91,852.43	42,832.20

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 6

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
		TOTAL FUND BALANCE	.00	-59.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-59.76

BALANCE SHEET FOR 2022 6

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	-484,793.00
			TOTAL FUND BALANCE	.00	-484,793.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-484,793.00

BALANCE SHEET FOR 2022 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	159,335.14	589,761.30
		TOTAL ASSETS	159,335.14	589,761.30
FUND BALANCE				
	32	6302 REVENUES CONTROL	-159,335.14	-2,183,344.00
	32	7602 EXPENDITURES CONTROL	.00	1,784,048.54
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
		TOTAL FUND BALANCE	-159,335.14	-589,761.30
		TOTAL LIABILITIES + FUND BALANCE	-159,335.14	-589,761.30

BALANCE SHEET FOR 2022 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	32.06	133,531.55
	TOTAL ASSETS		32.06	133,531.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-32.06	-227.80
36	7602	EXPENDITURES CONTROL	.00	63,480.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-196,783.83
	TOTAL FUND BALANCE		-32.06	-133,531.55
TOTAL LIABILITIES + FUND BALANCE			-32.06	-133,531.55

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BALANCE SHEET FOR 2022 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,784,048.54
40	7602	EXPENDITURES CONTROL	.00	1,784,048.54
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2022 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	72,852.25	1,574,932.13
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			72,852.25	2,261,876.93
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	-234,759.35	-2,533,470.97
51	7602	EXPENDITURES CONTROL	161,907.10	958,538.84
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			-72,852.25	377,435.33
TOTAL LIABILITIES + FUND BALANCE			-72,852.25	-2,261,876.93

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BALANCE SHEET FOR 2022 6

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

BALANCE SHEET FOR 2022 6

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 6

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 **