

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-340,464.29	3,803,067.27
TOTAL ASSETS			-340,464.29	3,803,067.27
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,085.92	-37,019.13
10	7461AV	AVESIS VISION	13.11	13.11
10	7461D	DENTAL NON-TAXABLE PAYABLE	24.67	24.67
10	7461UN	UNEMPLOYMENT PAYABLE	-1,036.18	1,354.01
10	7461WC	WORKERS COMP PAYABLE	-8,784.28	-19,723.17
10	7471	FEDERAL TAX WITHHELD PAYABLE	-20.91	-20.91
10	7472	FICA WITHHELD PAYABLE	84.92	.00
10	7473	STATE TAX WITHHELD PAYABLE	27,110.94	-29,501.89
10	7474	KTRS WITHHELD PAYABLE	518.80	-101,133.55
10	7475	CERS WITHHELD PAYABLE	-8,765.99	-113,984.88
10	7475C	CERS EMPLOYEE REFUNDS	4,830.82	4,830.82
10	7495	PLAN SOURCE PAYABLE	-1,653.64	-56,971.81
10	7499	SCHOLARSHIPS PAYABLE	3,000.00	-76,837.83
10	7499L	STATE DEPENDENT LIFE	-135.50	-1,771.89
10	7603	PURCHASE OBLIGATIONS	13,878.92	14,648.92
TOTAL LIABILITIES			27,979.76	-416,093.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,240,261.33	-7,278,961.08
10	7602	EXPENDITURES CONTROL	1,566,624.78	3,906,636.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-13,878.92	-14,648.92
TOTAL FUND BALANCE			312,484.53	-3,386,973.74
TOTAL LIABILITIES + FUND BALANCE			340,464.29	-3,803,067.27

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	43,832.71	-378,617.62
			TOTAL ASSETS	43,832.71	-378,617.62
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	210,017.48	248,712.24
			TOTAL LIABILITIES	210,017.48	248,712.24
FUND BALANCE					
	20	6302	REVENUES CONTROL	-783,573.74	-1,695,093.55
	20	7602	EXPENDITURES CONTROL	739,741.03	2,073,711.17
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-210,017.48	-248,712.24
			TOTAL FUND BALANCE	-253,850.19	129,905.38
			TOTAL LIABILITIES + FUND BALANCE	-43,832.71	378,617.62

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

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

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BALANCE SHEET FOR 2023 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	351,299.00
			TOTAL ASSETS	.00	351,299.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-139,449.00
	31	8737	RESTRICTED - OTHER	.00	-211,850.00
			TOTAL FUND BALANCE	.00	-351,299.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-351,299.00

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BALANCE SHEET FOR 2023 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-486,164.77	-57,899.55
	TOTAL ASSETS		-486,164.77	-57,899.55
FUND BALANCE				
32	6302	REVENUES CONTROL	-5.38	-741,167.30
32	7602	EXPENDITURES CONTROL	486,170.15	1,249,144.83
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
32	8737	RESTRICTED - OTHER	.00	-259,612.14
	TOTAL FUND BALANCE		486,164.77	57,899.55
	TOTAL LIABILITIES + FUND BALANCE		486,164.77	57,899.55

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	322.82	98,048.72
			TOTAL ASSETS	322.82	98,048.72
FUND BALANCE					
	36	6302	REVENUES CONTROL	-57,731.57	-144,305.82
	36	7602	EXPENDITURES CONTROL	57,408.75	143,521.88
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
			TOTAL FUND BALANCE	-322.82	-98,048.72
			TOTAL LIABILITIES + FUND BALANCE	-322.82	-98,048.72

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-486,170.15	-1,249,144.83
40	7602	EXPENDITURES CONTROL	486,170.15	1,249,144.83
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	57,143.52	1,759,651.15
51	6171	INVENTORIES FOR CONSUMPTION	.00	63,332.76
51	64000	DEF OUT OF RES/OPEB LIAB	.00	267,403.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	341,297.13
TOTAL ASSETS			57,143.52	2,431,684.04
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-596,293.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,165.68
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-114,148.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-34,706.58
TOTAL LIABILITIES			.00	-2,639,313.26
FUND BALANCE				
51	6302	REVENUES CONTROL	-304,802.58	-2,306,735.34
51	7602	EXPENDITURES CONTROL	247,659.06	483,751.43
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	443,038.00
51	8737P	RESTRICTED -OTHER	.00	1,587,575.13
TOTAL FUND BALANCE			-57,143.52	207,629.22
TOTAL LIABILITIES + FUND BALANCE			-57,143.52	-2,431,684.04

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,437,716.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,057,907.24
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,381,480.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-28,887,179.39
80	6231	TECHNOLOGY EQUIPMENT	.00	2,880,629.66
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,085,095.70
80	6241	VEHICLES	.00	4,136,572.00
80	6242	A/D - VEHICLES	.00	-2,931,474.77
80	6251	GENERAL EQUIPMENT	.00	1,996,792.13
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,238,504.52
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	310,424.00
TOTAL ASSETS			.00	49,950,585.43
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,950,585.43
TOTAL FUND BALANCE			.00	-49,950,585.43
TOTAL LIABILITIES + FUND BALANCE			.00	-49,950,585.43

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BALANCE SHEET FOR 2023 3

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	-6,540.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-78,651.67
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	-12,270.77
81	6251	GENERAL EQUIPMENT	.00	1,003,969.75
81	6252	A/D - GENERAL EQUIPMENT	.00	-772,578.22
TOTAL ASSETS			.00	448,490.34
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-448,490.34
TOTAL FUND BALANCE			.00	-448,490.34
TOTAL LIABILITIES + FUND BALANCE			.00	-448,490.34

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BALANCE SHEET FOR 2023 3

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	41,964,232.37
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	46,275,625.37
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	1,307,599.36
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-636,474.00
TOTAL FUND BALANCE			.00	3,266,523.63
TOTAL LIABILITIES + FUND BALANCE			.00	-46,275,625.37

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