

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	2,615,750.54	6,040,024.30
		<b>TOTAL ASSETS</b>	<b>2,615,750.54</b>	<b>6,040,024.30</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-847.69	-37,774.53
10	7461AV	AVESIS VISION	.00	13.11
10	7461CO	COLONIAL TAX	.00	-105.66
10	7461D	DENTAL NON-TAXABLE PAYABLE	.00	24.67
10	7461UN	UNEMPLOYMENT PAYABLE	-873.22	2,313.08
10	7461WC	WORKERS COMP PAYABLE	-9,089.84	-37,517.22
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-81
10	7473	STATE TAX WITHHELD PAYABLE	-722.26	-29,961.49
10	7474	KTRS WITHHELD PAYABLE	-1,039.36	-104,799.21
10	7475	CERS WITHHELD PAYABLE	-4,224.47	-119,749.44
10	7475C	CERS EMPLOYEE REFUNDS	.00	4,830.82
10	7480	GARNISHMENT PAYABLE	10.00	10.00
10	7495	PLAN SOURCE PAYABLE	1,773.70	-56,696.82
10	7499	SCHOLARSHIPS PAYABLE	-15,070.00	-91,907.83
10	7499L	STATE DEPENDENT LIFE	29.28	-1,777.57
10	7603	PURCHASE OBLIGATIONS	2,449.16	295,693.53
		<b>TOTAL LIABILITIES</b>	<b>-27,604.70</b>	<b>-177,405.37</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,296,682.69	-12,808,350.39
10	7602	EXPENDITURES CONTROL	1,710,986.01	7,241,424.99
10	8730	RESTRICTED FUND BALANCE	.00	-200,000.00
10	8741	COMMITTED - SITE-BASED CFWD	.00	186,248.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-186,248.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,449.16	-295,693.53
10	8770	UNASSIGNED FUND BALANCE	.00	200,000.00
		<b>TOTAL FUND BALANCE</b>	<b>-2,588,145.84</b>	<b>-5,862,618.93</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,615,750.54</b>	<b>-6,040,024.30</b>

## BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	65,596.42	20,038.12
		TOTAL ASSETS	65,596.42	20,038.12
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	33,151.33	486,902.73
		TOTAL LIABILITIES	33,151.33	486,902.73
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-651,474.07	-3,300,874.86
20	7602	EXPENDITURES CONTROL	585,877.65	3,280,836.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	-33,151.33	-486,902.73
		TOTAL FUND BALANCE	-98,747.75	-506,940.85
		TOTAL LIABILITIES + FUND BALANCE	-65,596.42	-20,038.12

## BALANCE SHEET FOR 2023 5

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	225	6106 OTHER CASH	.00	443,745.00
		TOTAL ASSETS	.00	443,745.00
FUND BALANCE				
	225	8737 RESTRICTED - OTHER	.00	-443,385.00
	225	8770 UNASSIGNED FUND BALANCE	.00	-360.00
		TOTAL FUND BALANCE	.00	-443,745.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-443,745.00

## BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-207,775.00	143,524.00
		TOTAL ASSETS	-207,775.00	143,524.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-139,449.00
31	7602	EXPENDITURES CONTROL	207,775.00	207,775.00
31	8737	RESTRICTED - OTHER	.00	-211,850.00
		TOTAL FUND BALANCE	207,775.00	-143,524.00
		TOTAL LIABILITIES + FUND BALANCE	207,775.00	-143,524.00

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## BALANCE SHEET FOR 2023 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	1,158,694.88	871,116.99
		TOTAL ASSETS	1,158,694.88	871,116.99
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-1,468,965.41	-2,210,132.71
	32	7602 EXPENDITURES CONTROL	310,270.53	1,789,093.70
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
	32	8737 RESTRICTED - OTHER	.00	-259,612.14
		TOTAL FUND BALANCE	-1,158,694.88	-871,116.99
		TOTAL LIABILITIES + FUND BALANCE	-1,158,694.88	-871,116.99

## BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	355.79	98,754.03
	TOTAL ASSETS		355.79	98,754.03
FUND BALANCE				
36	6302	REVENUES CONTROL	-355.79	-109,131.13
36	7602	EXPENDITURES CONTROL	.00	107,641.88
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
	TOTAL FUND BALANCE		-355.79	-98,754.03
	TOTAL LIABILITIES + FUND BALANCE		-355.79	-98,754.03

## BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-310,270.53	-1,789,093.70
40	7602	EXPENDITURES CONTROL	310,270.53	1,789,093.70
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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## BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	350,708.47	1,934,735.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	63,332.76
51	64000	DEF OUT OF RES/OPEB LIAB	.00	258,868.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	235,507.13
	<b>TOTAL ASSETS</b>		<b>350,708.47</b>	<b>2,492,443.08</b>
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	392,625.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-450,639.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,165.68
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-236,840.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-288,285.58
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-2,477,305.26</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-546,075.21	-2,880,313.11
51	7602	EXPENDITURES CONTROL	195,366.74	882,245.16
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	428,611.00
51	8737P	RESTRICTED -OTHER	.00	1,554,320.13
51	8739	RESTRICTED NET POSITION	.00	-1.00
	<b>TOTAL FUND BALANCE</b>		<b>-350,708.47</b>	<b>-15,137.82</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-350,708.47</b>	<b>-2,492,443.08</b>

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## BALANCE SHEET FOR 2023 5

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,450,516.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,223,095.24
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,425,143.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-30,846,471.39
80	6231	TECHNOLOGY EQUIPMENT	.00	3,464,624.66
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,126,966.70
80	6241	VEHICLES	.00	4,136,572.00
80	6242	A/D - VEHICLES	.00	-3,123,372.77
80	6251	GENERAL EQUIPMENT	.00	2,176,805.13
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,347,347.52
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	83,447.00
	TOTAL ASSETS		.00	48,076,987.43
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-48,076,987.43
	TOTAL FUND BALANCE		.00	-48,076,987.43
	TOTAL LIABILITIES + FUND BALANCE		.00	-48,076,987.43

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## BALANCE SHEET FOR 2023 5

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	1,101,922.75
81	6252	A/D - GENERAL EQUIPMENT	.00	-772,578.22
TOTAL ASSETS			.00	546,443.34
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-546,443.34
TOTAL FUND BALANCE			.00	-546,443.34
TOTAL LIABILITIES + FUND BALANCE			.00	-546,443.34

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## BALANCE SHEET FOR 2023 5

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	39,232,829.37
90	64000	DEF OUT OF RES/OPEB LIAB	.00	3,286,629.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,325,259.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>43,844,717.37</b>
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	115,095.00
90	7455	LOAN INTEREST PAYABLE	.00	-365,143.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,032,790.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,451,159.00
90	7493	SICK LEAVE PAYABLE	.00	-345,409.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-19,480,795.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	44,674.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-6,946,683.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-8,452,907.00
90	7551	COMPENSATED ABSENCES	.00	-588,457.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-4,714,720.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,622,900.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-46,841,194.00</b>
<b>FUND BALANCE</b>				
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	-906,521.00
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>2,996,476.63</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-43,844,717.37</b>

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