

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-136,772.84	5,839,196.77
		<b>TOTAL ASSETS</b>	<b>-136,772.84</b>	<b>5,839,196.77</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	432.06	-44,549.21
10	7461AV	AVESIS VISION	-13.11	.00
10	7461D	DENTAL NON-TAXABLE PAYABLE	-24.67	.00
10	7461UN	UNEMPLOYMENT PAYABLE	22,756.72	2,023.88
10	7461WC	WORKERS COMP PAYABLE	-8,869.45	-81,467.17
10	7469	SCOTTSVILLE CITY TAX PAYABLE	19.94	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-.81
10	7472	FICA WITHHELD PAYABLE	53.60	.00
10	7473	STATE TAX WITHHELD PAYABLE	612.85	-25,780.52
10	7474	KTRS WITHHELD PAYABLE	-103,859.56	-103,859.56
10	7475	CERS WITHHELD PAYABLE	1,560.10	-116,311.24
10	7475C	CERS EMPLOYEE REFUNDS	-.02	.00
10	7480	GARNISHMENT PAYABLE	-10.00	.00
10	7495	PLAN SOURCE PAYABLE	47.36	-56,328.35
10	7499	SCHOLARSHIPS PAYABLE	.00	-90,907.83
10	7499L	STATE DEPENDENT LIFE	-69.42	-2,067.98
10	7504	COMPANION LIFE INS PAYABLE	.00	-1,490.57
10	7515	AIR EVAC LIFETEAM PAYABLE	-55.00	.00
10	7603	PURCHASE OBLIGATIONS	145,471.86	511,568.11
		<b>TOTAL LIABILITIES</b>	<b>58,053.26</b>	<b>-9,171.25</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,362,083.20	-20,279,492.76
10	7602	EXPENDITURES CONTROL	1,586,274.64	14,961,035.35
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	-145,471.86	-511,568.11
10	8770	UNASSIGNED FUND BALANCE	.00	200,000.00
		<b>TOTAL FUND BALANCE</b>	<b>78,719.58</b>	<b>-5,830,025.52</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>136,772.84</b>	<b>-5,839,196.77</b>

## BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-304,164.25	81,149.23
		TOTAL ASSETS	-304,164.25	81,149.23
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	83,088.51	568,072.81
		TOTAL LIABILITIES	83,088.51	568,072.81
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-369,932.35	-6,591,388.27
20	7602	EXPENDITURES CONTROL	674,096.60	6,510,239.04
20	8753	ASSIGNED-PURCH OBL - CURRENT	-83,088.51	-568,072.81
		TOTAL FUND BALANCE	221,075.74	-649,222.04
		TOTAL LIABILITIES + FUND BALANCE	304,164.25	-81,149.23

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	222	6101 CASH IN BANK	.00	2,527.33
		TOTAL ASSETS	.00	2,527.33
FUND BALANCE				
	0152826	6302 REVENUES CONTROL	.00	-2,527.33
		TOTAL FUND BALANCE	.00	-2,527.33
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,527.33

## BALANCE SHEET FOR 2023 10

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 10

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

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-89,827.63	308,356.29
		TOTAL ASSETS	-89,827.63	308,356.29
FUND BALANCE				
	32	6302 REVENUES CONTROL	-15,784.33	-2,802,624.68
	32	7602 EXPENDITURES CONTROL	105,611.96	2,944,346.37
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
	32	8737 RESTRICTED - OTHER	.00	-259,612.14
		TOTAL FUND BALANCE	89,827.63	-308,356.29
		TOTAL LIABILITIES + FUND BALANCE	89,827.63	-308,356.29

## BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-35,488.78	65,056.69
	TOTAL ASSETS		-35,488.78	65,056.69
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,557.14	-177,253.12
36	7602	EXPENDITURES CONTROL	38,045.92	209,461.21
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
	TOTAL FUND BALANCE		35,488.78	-65,056.69
	TOTAL LIABILITIES + FUND BALANCE		35,488.78	-65,056.69

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-105,611.96	-2,944,346.37
40	7602	EXPENDITURES CONTROL	105,611.96	2,944,346.37
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	120,863.80	2,267,540.49
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>120,863.80</b>	<b>2,825,248.38</b>
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	392,625.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-450,639.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,165.68
51	7603	PURCHASE OBLIGATIONS	-16,561.58	6,140.68
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>-16,561.58</b>	<b>-2,471,164.58</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-340,539.78	-4,314,458.25
51	7602	EXPENDITURES CONTROL	219,675.98	1,983,585.00
51	8737O	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
51	8753	ASSIGNED-PURCH OBL - CURRENT	16,561.58	-6,140.68
	<b>TOTAL FUND BALANCE</b>		<b>-104,302.22</b>	<b>-354,083.80</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-120,863.80</b>	<b>-2,825,248.38</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

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

## BALANCE SHEET FOR 2023 10

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

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 10

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 Kristie Mcduffee \*\*