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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	690,931.63	3,753,950.07
10	6153	ACCOUNTS RECEIVABLE	-153,610.19	.00
TOTAL ASSETS			<u>537,321.44</u>	<u>3,753,950.07</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	7,416.24	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,690.82	-1,690.82
10	7461UN	UNEMPLOYMENT PAYABLE	5,140.31	5,140.31
10	7461WC	WORKERS COMP PAYABLE	-2,587.63	-2,587.63
10	7473	STATE TAX WITHHELD PAYABLE	-5,199.77	-5,199.77
10	7474	KTRS WITHHELD PAYABLE	-10,303.61	-10,303.61
10	7475	CERS WITHHELD PAYABLE	-36,699.05	-36,699.05
10	7494	STATE/DEPENDENT LIFE	-251.42	-251.42
10	7495	PLAN SOURCE PAYABLE	-8,525.65	-8,525.65
10	7499	SCHOLARSHIPS PAYABLE	3,000.00	-66,606.83
10	7505	MIDWEST CREDIT UNION PAYABLE	-30.00	-30.00
10	7603	PURCHASE OBLIGATIONS	1,934.03	1,934.03
TOTAL LIABILITIES			<u>-47,797.37</u>	<u>-124,820.44</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,266,706.82	-4,266,706.82
10	7602	EXPENDITURES CONTROL	639,511.22	639,511.22
10	8741	COMMITTED - SITE-BASED CFWD	163,681.50	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,934.03	-1,934.03
10	8770	UNASSIGNED FUND BALANCE	2,975,924.06	.00
TOTAL FUND BALANCE			<u>-489,524.07</u>	<u>-3,629,129.63</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-537,321.44</u>	<u>=====</u> <u>-3,753,950.07</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	453,116.63	367,977.94
20	6153	ACCOUNTS RECEIVABLE	-557,776.32	.00
		TOTAL ASSETS	-104,659.69	367,977.94
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	810.00	.00
20	7481	UNEARNED REVENUES	471,827.63	.00
20	7603	PURCHASE OBLIGATIONS	95,829.01	95,829.01
		TOTAL LIABILITIES	568,466.64	95,829.01
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-407,828.12	-407,828.12
20	7602	EXPENDITURES CONTROL	39,850.18	39,850.18
20	8753	ASSIGNED-PURCH OBL - CURRENT	-95,829.01	-95,829.01
		TOTAL FUND BALANCE	-463,806.95	-463,806.95
		TOTAL LIABILITIES + FUND BALANCE	104,659.69	-367,977.94

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FUND: 22		DIST ACTIVITY (SPEC REV MY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>					
222	8750	ASSIGNED FUND BALANCE		.00	-4,294.79
222	8770	UNASSIGNED FUND BALANCE		.00	4,294.79
TOTAL FUND BALANCE				.00	.00
TOTAL LIABILITIES + FUND BALANCE				.00	.00

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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	658,106.61	734,794.14
32	6153	ACCOUNTS RECEIVABLE	-35,672.61	.00
TOTAL ASSETS			622,434.00	734,794.14
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-622,434.00	-622,434.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	78,105.70
TOTAL FUND BALANCE			-622,434.00	-734,794.14
TOTAL LIABILITIES + FUND BALANCE			-622,434.00	-734,794.14

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	47.22	196,831.05
	TOTAL ASSETS		47.22	196,831.05
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-47.22	-47.22
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-196,783.83
	TOTAL FUND BALANCE		-47.22	-196,831.05
TOTAL LIABILITIES + FUND BALANCE			<u>-47.22</u>	<u>-196,831.05</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	37,107.07	1,521,457.49
51	6153	ACCOUNTS RECEIVABLE	-76,251.98	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	78,244.67
51	6400O	DEF OUT OF RES/OPEB LIAB	.00	145,114.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	355,668.13
TOTAL ASSETS			-39,144.91	2,100,484.29
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	1,207.55	.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-386,137.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,614,816.68
51	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-138,983.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-67,774.58
TOTAL LIABILITIES			1,207.55	-2,207,711.26
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-1,561,222.70	-1,561,222.70
51	7602	EXPENDITURES CONTROL	39,765.21	39,765.21
51	8712	UNRESTRICTED NET POSITION	211,914.98	.00
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	380,006.00
51	8737P	RESTRICTED -OTHER	.00	1,326,923.13
51	8739	RESTRICTED NET POSITION	1,347,479.87	.00
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-78,244.67
TOTAL FUND BALANCE			37,937.36	107,226.97
TOTAL LIABILITIES + FUND BALANCE			39,144.91	-2,100,484.29

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,727,471.87
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,337,818.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-24,969,864.99
80	6231	TECHNOLOGY EQUIPMENT	.00	2,348,390.52
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,060,016.61
80	6241	VEHICLES	.00	3,976,965.00
80	6242	A/D - VEHICLES	.00	-2,976,236.59
80	6251	GENERAL EQUIPMENT	.00	1,816,779.20
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,014,466.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	10,920.00
	TOTAL ASSETS		.00	53,174,864.80
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,174,864.80
	TOTAL FUND BALANCE		.00	-53,174,864.80
TOTAL LIABILITIES + FUND BALANCE			.00	-53,174,864.80



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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6211	LAND IMPROVEMENTS	.00	9,690.00
81	6212	A/D - LAND IMPROVEMENTS	.00	-5,571.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-67,141.67
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	-5,421.97
81	6251	GENERAL EQUIPMENT	.00	917,852.98
81	6252	A/D - GENERAL EQUIPMENT	.00	-737,966.35
TOTAL ASSETS			.00	416,313.24
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-416,313.24
TOTAL FUND BALANCE			.00	-416,313.24
TOTAL LIABILITIES + FUND BALANCE			.00	-416,313.24

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FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	44,022,525.94
90	64000	DEF OUT OF RES/OPEB LIAB	.00	1,607,408.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,077,419.00
TOTAL ASSETS			.00	47,707,352.94
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	130,232.00
90	7455	LOAN INTEREST PAYABLE	.00	-384,375.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,542,776.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,399,306.00
90	7493	SICK LEAVE PAYABLE	.00	-436,116.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-24,443,344.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	91,190.00
90	7541O	UNFUNDED OPEB LIABILITIES	.00	-8,272,020.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-9,431,986.00
90	7551	COMPENSATED ABSENCES	.00	-694,476.00
90	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-2,434,655.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-395,868.00
TOTAL LIABILITIES			.00	-51,213,500.00
<b>FUND BALANCE</b>				
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	-396,535.00
TOTAL FUND BALANCE			.00	3,506,147.06
TOTAL LIABILITIES + FUND BALANCE			.00	-47,707,352.94

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