

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-691,262.51	4,043,845.65
		TOTAL ASSETS	-691,262.51	4,043,845.65
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-19,382.04	-19,382.04
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-36,093.45	-45,417.06
10	7461UN	UNEMPLOYMENT PAYABLE	-448.64	235.31
10	7461WC	WORKERS COMP PAYABLE	-14,382.82	-107,163.68
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-30.94
10	7472	FICA WITHHELD PAYABLE	.00	11.60
10	7473	STATE TAX WITHHELD PAYABLE	-43,389.06	-76,930.58
10	7474	KTRS WITHHELD PAYABLE	78,886.12	-18,186.44
10	7475	CERS WITHHELD PAYABLE	-56,851.95	-178,254.86
10	7480	GARNISHMENT PAYABLE	.00	401.54
10	7495	PLAN SOURCE PAYABLE	-48,091.23	-112,175.85
10	7499	SCHOLARSHIPS PAYABLE	1,900.00	-73,837.83
10	7499L	STATE DEPENDENT LIFE	-1,657.29	-3,486.26
10	7603	PURCHASE OBLIGATIONS	-231,176.23	.00
		TOTAL LIABILITIES	-370,686.59	-634,217.09
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,788,377.57	-22,221,510.76
10	7602	EXPENDITURES CONTROL	2,619,150.44	18,733,776.50
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	231,176.23	.00
10	8770	UNASSIGNED FUND BALANCE	.00	78,105.70
		TOTAL FUND BALANCE	1,061,949.10	-3,409,628.56
		TOTAL LIABILITIES + FUND BALANCE	691,262.51	-4,043,845.65

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-467,139.47	-65,422.90
		TOTAL ASSETS	-467,139.47	-65,422.90
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-255,607.07	.00
		TOTAL LIABILITIES	-255,607.07	.00
FUND BALANCE				
20	6302	REVENUES CONTROL	-332,455.84	-6,205,264.71
20	7602	EXPENDITURES CONTROL	799,595.31	6,270,687.61
20	8753	ASSIGNED-PURCH OBL - CURRENT	255,607.07	.00
		TOTAL FUND BALANCE	722,746.54	65,422.90
		TOTAL LIABILITIES + FUND BALANCE	467,139.47	65,422.90

BALANCE SHEET FOR 2022 12

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	-1,034.32	.00
		TOTAL ASSETS	-1,034.32	.00
FUND BALANCE				
0152826	6302	REVENUES CONTROL	100.32	-934.00
0152826	7602	EXPENDITURES CONTROL	934.00	934.00
		TOTAL FUND BALANCE	1,034.32	.00
		TOTAL LIABILITIES + FUND BALANCE	1,034.32	.00

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-67,048.00	211,850.00
		TOTAL ASSETS	-67,048.00	211,850.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-278,898.00
31	7602	EXPENDITURES CONTROL	67,048.00	67,048.00
		TOTAL FUND BALANCE	67,048.00	-211,850.00
		TOTAL LIABILITIES + FUND BALANCE	67,048.00	-211,850.00

BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	250,371.45	441,185.71
	TOTAL ASSETS		250,371.45	441,185.71
FUND BALANCE				
32	6302	REVENUES CONTROL	-656,844.45	-3,252,591.14
32	7602	EXPENDITURES CONTROL	406,473.00	3,001,871.27
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
	TOTAL FUND BALANCE		-250,371.45	-441,185.71
	TOTAL LIABILITIES + FUND BALANCE		-250,371.45	-441,185.71

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	145.46	97,264.78
	TOTAL ASSETS		145.46	97,264.78
FUND BALANCE				
36	6302	REVENUES CONTROL	-145.46	-3,443.01
36	7602	EXPENDITURES CONTROL	.00	102,962.06
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-196,783.83
	TOTAL FUND BALANCE		-145.46	-97,264.78
	TOTAL LIABILITIES + FUND BALANCE		-145.46	-97,264.78

BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,595,398.27
40	7602	EXPENDITURES CONTROL	.00	2,595,398.27
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-35,584.45	1,868,667.45
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		-35,584.45	2,555,612.25
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-2,272.25	-2,272.25
51	75410	UNFUNDED OPEB LIABILITIES	.00	-596,293.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,164.68
51	7603	PURCHASE OBLIGATIONS	-30,055.40	.00
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-114,148.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-34,706.58
	TOTAL LIABILITIES		-32,327.65	-2,641,584.51
FUND BALANCE				
51	6302	REVENUES CONTROL	-173,284.54	-3,937,244.71
51	7602	EXPENDITURES CONTROL	211,141.24	2,070,849.51
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
51	8753	ASSIGNED-PURCH OBL - CURRENT	30,055.40	.00
	TOTAL FUND BALANCE		67,912.10	85,972.26
	TOTAL LIABILITIES + FUND BALANCE		35,584.45	-2,555,612.25

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

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

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

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

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

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 **