

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	292,473.69	5,712,967.77
		TOTAL ASSETS	292,473.69	5,712,967.77
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-7,073.69	-7,073.69
10	7461	ACCR SALARIES & BENEFT PAYABLE	-36,349.28	-73,373.30
10	7461AV	AVESIS VISION	1,106.62	-589.83
10	7461CO	COLONIAL TAX	-24.24	-24.24
10	7461D	DENTAL NON-TAXABLE PAYABLE	3,845.42	5,541.87
10	7461PR	COLONIAL PRE TAX	-22.78	-22.78
10	7461UN	UNEMPLOYMENT PAYABLE	-520.66	-6.89
10	7461WC	WORKERS COMP PAYABLE	-14,769.08	-105,108.06
10	7471	FEDERAL TAX WITHHELD PAYABLE	-80.00	-80.81
10	7473	STATE TAX WITHHELD PAYABLE	-42,906.42	-68,958.11
10	7474	KTRS WITHHELD PAYABLE	89,115.79	-19,665.77
10	7475	CERS WITHHELD PAYABLE	-79,599.60	-187,398.50
10	7492	HARTFORD	-7.30	-7.30
10	7495	PLAN SOURCE PAYABLE	10,205.22	-47,276.65
10	7499	SCHOLARSHIPS PAYABLE	.00	-91,907.83
10	7499L	STATE DEPENDENT LIFE	349.18	-664.74
10	7504	COMPANION LIFE INS PAYABLE	516.56	2,312.14
10	7603	PURCHASE OBLIGATIONS	-442,866.49	.00
		TOTAL LIABILITIES	-519,080.75	-594,304.49
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,790,397.43	-24,452,104.69
10	7602	EXPENDITURES CONTROL	2,574,138.00	19,333,441.41
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	442,866.49	.00
10	8770	UNASSIGNED FUND BALANCE	.00	200,000.00
		TOTAL FUND BALANCE	226,607.06	-5,118,663.28
		TOTAL LIABILITIES + FUND BALANCE	-292,473.69	-5,712,967.77

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-558,777.28	-747,134.63
		TOTAL ASSETS	-558,777.28	-747,134.63
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-740.86	-740.86
20	7603	PURCHASE OBLIGATIONS	-554,840.40	.00
		TOTAL LIABILITIES	-555,581.26	-740.86
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,189,915.26	-8,609,126.17
20	7602	EXPENDITURES CONTROL	1,749,433.40	9,357,001.66
20	8753	ASSIGNED-PURCH OBL - CURRENT	554,840.40	.00
		TOTAL FUND BALANCE	1,114,358.54	747,875.49
		TOTAL LIABILITIES + FUND BALANCE	558,777.28	747,134.63

BALANCE SHEET FOR 2023 12

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	222	6101 CASH IN BANK	989.99	3,517.32
		TOTAL ASSETS	989.99	3,517.32
FUND BALANCE				
	0152826	6302 REVENUES CONTROL	-989.99	-3,517.32
		TOTAL FUND BALANCE	-989.99	-3,517.32
		TOTAL LIABILITIES + FUND BALANCE	-989.99	-3,517.32

BALANCE SHEET FOR 2023 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-490,748.00	.00
		TOTAL ASSETS	-490,748.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-278,898.00
31	7602	EXPENDITURES CONTROL	490,748.00	490,748.00
31	8737	RESTRICTED - OTHER	.00	-211,850.00
		TOTAL FUND BALANCE	490,748.00	.00
		TOTAL LIABILITIES + FUND BALANCE	490,748.00	.00

BALANCE SHEET FOR 2023 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-320,733.14	.00
		TOTAL ASSETS	-320,733.14	.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-673,020.39	-3,500,751.50
	32	7602 EXPENDITURES CONTROL	993,753.53	3,950,829.48
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
	32	8737 RESTRICTED - OTHER	.00	-259,612.14
		TOTAL FUND BALANCE	320,733.14	.00
		TOTAL LIABILITIES + FUND BALANCE	320,733.14	.00

BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	65,419.64
		TOTAL ASSETS	.00	65,419.64
FUND BALANCE				
36	6302	REVENUES CONTROL	-160,412.20	-662,829.55
36	7602	EXPENDITURES CONTROL	160,412.20	694,674.69
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
		TOTAL FUND BALANCE	.00	-65,419.64
		TOTAL LIABILITIES + FUND BALANCE	.00	-65,419.64

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BALANCE SHEET FOR 2023 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,957,075.95
40	7602	EXPENDITURES CONTROL	.00	2,957,075.95
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	12,904.09	2,369,467.02
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
TOTAL ASSETS			12,904.09	2,927,174.91
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-2,711.86	-2,711.86
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	7603	PURCHASE OBLIGATIONS	-4,336.60	.00
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-236,840.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-288,285.58
TOTAL LIABILITIES			-7,048.46	-2,480,017.12
FUND BALANCE				
51	6302	REVENUES CONTROL	-214,718.22	-4,779,996.84
51	7602	EXPENDITURES CONTROL	204,525.99	2,349,908.92
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
51	8753	ASSIGNED-PURCH OBL - CURRENT	4,336.60	.00
TOTAL FUND BALANCE			-5,855.63	-447,157.79
TOTAL LIABILITIES + FUND BALANCE			-12,904.09	-2,927,174.91

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BALANCE SHEET FOR 2023 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	4,450,516.31
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 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	-6,540.75
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 12

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
TOTAL ASSETS			.00	43,844,717.37
LIABILITIES				
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
TOTAL LIABILITIES			.00	-46,841,194.00
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	-906,521.00
TOTAL FUND BALANCE			.00	2,996,476.63
TOTAL LIABILITIES + FUND BALANCE			.00	-43,844,717.37

** END OF REPORT - Generated by Kristie Mcduffee **