

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-378,793.51	3,358,850.76
10	6130	.00	65,423.00
	TOTAL ASSETS	-378,793.51	3,424,273.76
LIABILITIES			
10	7461	92.29	-36,926.84
10	7461AV	.00	13.11
10	7461CO	-105.66	-105.66
10	7461D	.00	24.67
10	7461UN	1,832.29	3,186.30
10	7461WC	-8,704.21	-28,427.38
10	7471	20.10	-.81
10	7473	262.66	-29,239.23
10	7474	-2,626.30	-103,759.85
10	7475	-1,540.09	-115,524.97
10	7475C	.00	4,830.82
10	7495	-1,498.71	-58,470.52
10	7499	.00	-76,837.83
10	7499L	-34.96	-1,806.85
10	7603	278,595.45	293,244.37
	TOTAL LIABILITIES	266,292.86	-149,800.67
FUND BALANCE			
10	6302	-1,232,706.62	-8,511,667.70
10	7602	1,623,802.72	5,530,438.98
10	8741	.00	186,248.00
10	8752	.00	-186,248.00
10	8753	-278,595.45	-293,244.37
	TOTAL FUND BALANCE	112,500.65	-3,274,473.09
	TOTAL LIABILITIES + FUND BALANCE	378,793.51	-3,424,273.76



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FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	333,059.32	19,864.70
20	6153	.00	35,880.00
	TOTAL ASSETS	333,059.32	55,744.70
LIABILITIES			
20	7400	.00	-101,303.00
20	7603	205,039.16	453,751.40
	TOTAL LIABILITIES	205,039.16	352,448.40
FUND BALANCE			
20	6302	-990,187.24	-2,685,280.79
20	7602	657,127.92	2,730,839.09
20	8753	-205,039.16	-453,751.40
	TOTAL FUND BALANCE	-538,098.48	-408,193.10
	TOTAL LIABILITIES + FUND BALANCE	-333,059.32	-55,744.70

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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	-484,793.00
	225 8770 UNASSIGNED FUND BALANCE	.00	41,048.00
	TOTAL FUND BALANCE	.00	-443,745.00
	TOTAL LIABILITIES + FUND BALANCE	.00	-443,745.00



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		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310 CAPITAL OUTLAY FUND			
ASSETS			
	31	.00	351,299.00
		.00	351,299.00
FUND BALANCE	31	.00	-139,449.00
	31	.00	-211,850.00
		.00	-351,299.00
		.00	-351,299.00

	6101		CASH IN BANK
			TOTAL ASSETS
	6302		REVENUES CONTROL
	8737		RESTRICTED - OTHER
			TOTAL FUND BALANCE
			TOTAL LIABILITIES + FUND BALANCE

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BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101	-229,678.34	-287,577.89
		TOTAL ASSETS	-229,678.34	-287,577.89
FUND BALANCE				
	32	6302	.00	-741,167.30
	32	7602	229,678.34	1,478,823.17
	32	8734	.00	-190,465.84
	32	8737	.00	-259,612.14
		TOTAL FUND BALANCE	229,678.34	287,577.89
		TOTAL LIABILITIES + FUND BALANCE	229,678.34	287,577.89

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FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101	349.52	98,398.24
36	6130	.00	35,880.00
	TOTAL ASSETS	349.52	134,278.24
LIABILITIES			
36	7421	.00	-35,880.00
	TOTAL LIABILITIES	.00	-35,880.00
FUND BALANCE			
36	6302	-349.52	-144,655.34
36	7602	.00	143,521.88
36	8735	.00	-97,264.78
	TOTAL FUND BALANCE	-349.52	-98,398.24
	TOTAL LIABILITIES + FUND BALANCE	-349.52	-134,278.24

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40	-229,678.34	-1,478,823.17
	40	229,678.34	1,478,823.17
	6302		
	7602		
	REVENUES CONTROL		
	EXPENDITURES CONTROL		
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00



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BALANCE SHEET FOR 2023 4



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	-175,624.43	1,584,026.72
51	6171	.00	63,332.76
51	6400	.00	258,868.00
51	6400P	.00	235,507.13
	TOTAL ASSETS	-175,624.43	2,141,734.61
LIABILITIES			
51	7541	.00	392,625.00
51	7541O	.00	-450,639.00
51	7541P	.00	-1,894,165.68
51	7700	.00	-236,840.00
51	7700P	.00	-288,285.58
	TOTAL LIABILITIES	.00	-2,477,305.26
FUND BALANCE			
51	6302	-27,502.56	-2,334,237.90
51	7602	203,126.99	686,878.42
51	8737O	.00	428,611.00
51	8737P	.00	1,554,320.13
51	8739	.00	-1.00
	TOTAL FUND BALANCE	175,624.43	335,570.65
	TOTAL LIABILITIES + FUND BALANCE	175,624.43	-2,141,734.61

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FUND: 8		GOVERNMENTAL ASSETS	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND IMPROVEMENTS	.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
		TOTAL FUND BALANCE	.00	-48,076,987.43
		TOTAL LIABILITIES + FUND BALANCE	.00	-48,076,987.43

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FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
81	6211		9,690.00
81	6212	.00	-7,025.75
81	6221	.00	287,750.00
81	6222	.00	-84,406.67
81	6231	.00	21,721.30
81	6232	.00	-21,721.30
81	6241	.00	17,122.00
81	6242	.00	-15,694.77
81	6251	.00	1,101,922.75
81	6252	.00	-794,080.22
	TOTAL ASSETS	.00	515,277.34
FUND BALANCE			
81	8711	.00	-515,277.34
	TOTAL FUND BALANCE	.00	-515,277.34
TOTAL LIABILITIES + FUND BALANCE			
		.00	-515,277.34

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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 Angie Anderson **

