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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-340,116.42	3,217,377.12
	TOTAL ASSETS		-340,116.42	3,217,377.12
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	727.66	-33,347.10
10	7461CO	COLONIAL TAX	.00	-32.50
10	7461PR	COLONIAL PRE TAX	.00	-21.66
10	7461UN	UNEMPLOYMENT PAYABLE	-754.28	3,560.21
10	7461WC	WORKERS COMP PAYABLE	-9,251.91	-20,567.15
10	7473	STATE TAX WITHHELD PAYABLE	25,652.37	-28,552.96
10	7474	KTRS WITHHELD PAYABLE	-96,144.11	-96,144.11
10	7475	CERS WITHHELD PAYABLE	-8,204.79	-116,317.95
10	7494	STATE/DEPENDENT LIFE	50.80	-1,719.94
10	7495	PLAN SOURCE PAYABLE	-985.60	-59,529.42
10	7499	SCHOLARSHIPS PAYABLE	.00	-60,106.83
10	7603	PURCHASE OBLIGATIONS	4,491.82	9,457.13
	TOTAL LIABILITIES		-84,418.04	-403,322.28
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,157,872.48	-6,580,601.89
10	7602	EXPENDITURES CONTROL	1,586,898.76	3,776,004.18
10	8753	ASSIGNED-PURCH OBL - CURRENT	-4,491.82	-9,457.13
	TOTAL FUND BALANCE		424,534.46	-2,814,054.84
TOTAL LIABILITIES + FUND BALANCE			<u>340,116.42</u>	<u>-3,217,377.12</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	6,004.95	-88,847.71
		TOTAL ASSETS	6,004.95	-88,847.71
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-124,120.24	88,579.35
		TOTAL LIABILITIES	-124,120.24	88,579.35
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-566,615.86	-1,190,502.75
20	7602	EXPENDITURES CONTROL	560,610.91	1,279,350.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	124,120.24	-88,579.35
		TOTAL FUND BALANCE	118,115.29	268.36
		TOTAL LIABILITIES + FUND BALANCE	-6,004.95	88,847.71

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FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
222	6101	CASH IN BANK	59.76	59.76
TOTAL ASSETS			59.76	59.76
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	-59.76	-59.76
222	8750	ASSIGNED FUND BALANCE	.00	-4,294.79
222	8770	UNASSIGNED FUND BALANCE	.00	4,294.79
TOTAL FUND BALANCE			-59.76	-59.76
TOTAL LIABILITIES + FUND BALANCE			-59.76	-59.76

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	139,449.00
		TOTAL ASSETS	.00	139,449.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-139,449.00
		TOTAL FUND BALANCE	.00	-139,449.00
		TOTAL LIABILITIES + FUND BALANCE	.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	-492,331.05	-520,213.74
	TOTAL ASSETS		-492,331.05	-520,213.74
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-529.13	-623,260.98
32	7602	EXPENDITURES CONTROL	492,860.18	1,255,834.86
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-190,465.84
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	78,105.70
	TOTAL FUND BALANCE		492,331.05	520,213.74
TOTAL LIABILITIES + FUND BALANCE			492,331.05	520,213.74

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	36.17	137,284.82
	TOTAL ASSETS		36.17	137,284.82
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-36.17	-129.07
36	7602	EXPENDITURES CONTROL	.00	59,628.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-196,783.83
	TOTAL FUND BALANCE		-36.17	-137,284.82
TOTAL LIABILITIES + FUND BALANCE			-36.17	-137,284.82

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-492,860.18	-1,255,834.86
40	7602	EXPENDITURES CONTROL	492,860.18	1,255,834.86
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-8,650.70	1,386,094.19
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			-8,650.70	1,965,120.99
<b>LIABILITIES</b>				
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			.00	-2,207,711.26
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-218,109.67	-1,829,171.90
51	7602	EXPENDITURES CONTROL	226,760.37	443,077.71
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	380,006.00
51	8737P	RESTRICTED -OTHER	.00	1,326,923.13
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-78,244.67
TOTAL FUND BALANCE			8,650.70	242,590.27
TOTAL LIABILITIES + FUND BALANCE			8,650.70	-1,965,120.99



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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	-2,892,719.00
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	10,920.00
TOTAL ASSETS			.00	51,297,703.16
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-51,297,703.16
TOTAL FUND BALANCE			.00	-51,297,703.16
TOTAL LIABILITIES + FUND BALANCE			.00	-51,297,703.16

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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	-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

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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 \*\*