

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 3



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	-340,464.29	3,803,067.27
		<b>-340,464.29</b>	<b>3,803,067.27</b>
LIABILITIES			
	10	-1,085.92	-37,019.13
	10	13.11	13.11
	10	24.67	24.67
	10	-1,036.18	1,354.01
	10	-8,784.28	-19,723.17
	10	-20.91	-20.91
	10	84.92	.00
	10	27,110.94	-29,501.89
	10	518.80	-101,133.55
	10	-8,765.99	-113,984.88
	10	4,830.82	4,830.82
	10	-1,653.64	-56,971.81
	10	3,000.00	-76,837.83
	10	-135.50	-1,771.89
	10	13,878.92	14,648.92
		<b>27,979.76</b>	<b>-416,093.53</b>
FUND BALANCE	10	-1,240,261.33	-7,278,961.08
	10	1,566,624.78	3,906,636.26
	10	-13,878.92	-14,648.92
		<b>312,484.53</b>	<b>-3,386,973.74</b>
TOTAL LIABILITIES + FUND BALANCE		<b>340,464.29</b>	<b>-3,803,067.27</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 3

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101	43,832.71	-378,617.62
		TOTAL ASSETS	<b>43,832.71</b>	<b>-378,617.62</b>
LIABILITIES	20	7603	210,017.48	248,712.24
		TOTAL LIABILITIES	<b>210,017.48</b>	<b>248,712.24</b>
FUND BALANCE	20	6302	-783,573.74	-1,695,093.55
	20	7602	739,741.03	2,073,711.17
	20	8753	-210,017.48	-248,712.24
		TOTAL FUND BALANCE	<b>-253,850.19</b>	<b>129,905.38</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-43,832.71</b>	<b>378,617.62</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 3

FUND: 25 STUDENT ACTIVITY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
225	6106	.00	483,462.00
225	6153	.00	1,331.00
	TOTAL ASSETS	.00	484,793.00
<b>FUND BALANCE</b>			
225	8737	.00	-484,793.00
	TOTAL FUND BALANCE	.00	-484,793.00
	TOTAL LIABILITIES + FUND BALANCE	.00	-484,793.00

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## BALANCE SHEET FOR 2023 3

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	.00	351,299.00
	TOTAL ASSETS	.00	351,299.00
FUND BALANCE			
31	6302 REVENUES CONTROL	.00	-139,449.00
31	8737 RESTRICTED - OTHER	.00	-211,850.00
	TOTAL FUND BALANCE	.00	-351,299.00
	TOTAL LIABILITIES + FUND BALANCE	.00	-351,299.00

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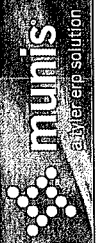
FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	-486,164.77	-57,899.55
	6101	-486,164.77	-57,899.55
	TOTAL ASSETS		
FUND BALANCE	32	-5.38	-741,167.30
	32	486,170.15	1,249,144.83
	32	.00	-190,465.84
	32	.00	-259,612.14
	TOTAL FUND BALANCE	486,164.77	57,899.55
TOTAL LIABILITIES + FUND BALANCE		486,164.77	57,899.55

CASH IN BANK  
 REVENUES CONTROL  
 EXPENDITURES CONTROL  
 RESTRICTED-SFCC ESCROW-PRIOR  
 RESTRICTED - OTHER



# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 3

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101 CASH IN BANK	322.82	98,048.72
	TOTAL ASSETS	<b>322.82</b>	<b>98,048.72</b>
FUND BALANCE			
36	6302 REVENUES CONTROL	-57,731.57	-144,305.82
36	7602 EXPENDITURES CONTROL	57,408.75	143,521.88
36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
	TOTAL FUND BALANCE	<b>-322.82</b>	<b>-98,048.72</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-322.82</b>	<b>-98,048.72</b>

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## BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40	-486,170.15	-1,249,144.83
	40	486,170.15	1,249,144.83
	6302		
	7602		
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
51	6101	57,143.52	1,759,651.15
51	6171	.00	63,332.76
51	64000	.00	267,403.00
51	6400P	.00	341,297.13
	TOTAL ASSETS	<b>57,143.52</b>	<b>2,431,684.04</b>
<b>LIABILITIES</b>			
51	75410	.00	-596,293.00
51	7541P	.00	-1,894,165.68
51	77000	.00	-114,148.00
51	7700P	.00	-34,706.58
	TOTAL LIABILITIES	<b>.00</b>	<b>-2,639,313.26</b>
<b>FUND BALANCE</b>			
51	6302	-304,802.58	-2,306,735.34
51	7602	247,659.06	483,751.43
51	87370	.00	443,038.00
51	8737P	.00	1,587,575.13
	TOTAL FUND BALANCE	<b>-57,143.52</b>	<b>207,629.22</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-57,143.52</b>	<b>-2,431,684.04</b>



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## BALANCE SHEET FOR 2023 3

FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE	ACCOUNT
				FOR PERIOD	BALANCE
ASSETS					
80	6201	LAND IMPROVEMENTS		.00	1,007,132.00
80	6211	LAND IMPROVEMENTS		.00	4,437,716.31
80	6212	A/D - LAND IMPROVEMENTS		.00	-3,057,907.24
80	6221	BUILDINGS & IMPROVEMENTS		.00	73,381,480.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS		.00	-28,887,179.39
80	6231	TECHNOLOGY EQUIPMENT		.00	2,880,629.66
80	6232	A/D - TECHNOLOGY EQUIPMENT		.00	-2,085,095.70
80	6241	VEHICLES		.00	4,136,572.00
80	6242	A/D - VEHICLES		.00	-2,931,474.77
80	6251	GENERAL EQUIPMENT		.00	1,996,792.13
80	6252	A/D - GENERAL EQUIPMENT		.00	-1,238,504.52
80	6261	CONSTRUCTION WORK IN PROGRESS		.00	310,424.00
	TOTAL ASSETS			.00	49,950,585.43
FUND BALANCE:	80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,950,585.43
		TOTAL FUND BALANCE		.00	-49,950,585.43
		TOTAL LIABILITIES + FUND BALANCE		.00	-49,950,585.43

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## BALANCE SHEET FOR 2023 3

FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
81	6211	.00	9,690.00
81	6212	.00	-6,540.75
81	6221	.00	287,750.00
81	6222	.00	-78,651.67
81	6231	.00	21,721.30
81	6232	.00	-21,721.30
81	6241	.00	17,122.00
81	6242	.00	-12,270.77
81	6251	.00	1,003,969.75
81	6252	.00	-772,578.22
	<b>TOTAL ASSETS</b>	<b>.00</b>	<b>448,490.34</b>
<b>FUND BALANCE</b>			
81	8711	.00	-448,490.34
	<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-448,490.34</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-448,490.34</b>

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## BALANCE SHEET FOR 2023 3



FUND: 9		LONG-TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	41,964,232.37
90	64000	DEF OUT OF RES/OPEB LIAB	.00	2,458,780.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,852,613.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>46,275,625.37</b>
<b>LIABILITIES</b>				
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	7541O	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	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-3,114,453.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-188,393.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-49,542,149.00</b>
<b>FUND BALANCE</b>				
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	-636,474.00
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>3,266,523.63</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-46,275,625.37</b>

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

