

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-116,126.22	6,165,755.09
		<b>TOTAL ASSETS</b>	<b>-116,126.22</b>	<b>6,165,755.09</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-20,315.23	-31,461.89
10	7461CO	COLONIAL TAX	24.24	24.24
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	2,644.00	2,644.00
10	7461PR	COLONIAL PRE TAX	22.78	-24.24
10	7461SB	TSA CONSULTING/403 B	-2,644.00	-2,644.00
10	7461UN	UNEMPLOYMENT PAYABLE	-1,404.01	-1,462.96
10	7461WC	WORKERS COMP PAYABLE	-4,682.20	60,559.12
10	7472	FICA WITHHELD PAYABLE	.81	.00
10	7473	STATE TAX WITHHELD PAYABLE	-50,413.48	-55,368.21
10	7474	KTRS WITHHELD PAYABLE	-108,195.12	-111,634.92
10	7475	CERS WITHHELD PAYABLE	-69,071.71	-104,051.71
10	7492	HARTFORD	7.30	7.30
10	7495	PLAN SOURCE PAYABLE	53,527.79	.00
10	7499	SCHOLARSHIPS PAYABLE	6,000.00	-80,907.83
10	7499L	STATE DEPENDENT LIFE	1,921.06	.00
10	7504	COMPANION LIFE INS PAYABLE	430.20	407.99
10	7603	PURCHASE OBLIGATIONS	625.14	472,697.35
		<b>TOTAL LIABILITIES</b>	<b>-191,522.43</b>	<b>148,784.24</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,355,476.44	-2,630,421.38
10	7602	EXPENDITURES CONTROL	1,663,750.23	2,168,048.56
10	8730	RESTRICTED FUND BALANCE	.00	-1,208,887.06
10	8740	COMMITTED FUND BALANCE	.00	-1,560,097.78
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-147,102.77
10	8753	ASSIGNED-PURCH OBL - CURRENT	-625.14	-472,697.35
10	8757	ASSIGNED - OTHER	.00	-15,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-2,448,381.55
		<b>TOTAL FUND BALANCE</b>	<b>307,648.65</b>	<b>-6,314,539.33</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>116,126.22</b>	<b>-6,165,755.09</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	126,815.51	-436,857.68
		<b>TOTAL ASSETS</b>	<b>126,815.51</b>	<b>-436,857.68</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-.10
20	7603	PURCHASE OBLIGATIONS	-12,599.00	527,996.72
		<b>TOTAL LIABILITIES</b>	<b>-12,599.00</b>	<b>527,996.62</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,615,503.82	-2,162,594.64
20	7602	EXPENDITURES CONTROL	1,488,688.31	2,599,452.42
20	8753	ASSIGNED-PURCH OBL - CURRENT	12,599.00	-527,996.72
		<b>TOTAL FUND BALANCE</b>	<b>-114,216.51</b>	<b>-91,138.94</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-126,815.51</b>	<b>436,857.68</b>

## BALANCE SHEET FOR 2024 2

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 2024 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	140,000.00
		TOTAL ASSETS	.00	140,000.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-140,000.00
		TOTAL FUND BALANCE	.00	-140,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-140,000.00

## BALANCE SHEET FOR 2024 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-756,503.78	-12,358.51
		TOTAL ASSETS	<b>-756,503.78</b>	<b>-12,358.51</b>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-174.72	-692,530.72
	32	7602 EXPENDITURES CONTROL	756,678.50	756,678.50
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
		TOTAL FUND BALANCE	<b>756,503.78</b>	<b>12,358.51</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>756,503.78</b>	<b>12,358.51</b>

## BALANCE SHEET FOR 2024 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	399.61	66,174.84
	TOTAL ASSETS		399.61	66,174.84
FUND BALANCE				
36	6302	REVENUES CONTROL	-383,263.82	-952,899.11
36	7602	EXPENDITURES CONTROL	382,864.21	952,143.91
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-65,419.64
	TOTAL FUND BALANCE		-399.61	-66,174.84
	TOTAL LIABILITIES + FUND BALANCE		-399.61	-66,174.84

## BALANCE SHEET FOR 2024 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-756,678.50	-756,678.50
40	7602	EXPENDITURES CONTROL	756,678.50	756,678.50
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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## BALANCE SHEET FOR 2024 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-178,253.98	2,182,817.14
51	6153	ACCOUNTS RECEIVABLE	.00	33,744.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	74,726.75
51	64000	DEF OUT OF RES/OPEB LIAB	.00	258,868.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	235,507.13
	<b>TOTAL ASSETS</b>		<b>-178,253.98</b>	<b>2,785,663.35</b>
<b>LIABILITIES</b>				
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	25,367.62	26,022.61
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-236,840.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-288,285.58
	<b>TOTAL LIABILITIES</b>		<b>25,367.62</b>	<b>-2,451,282.65</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-55,336.52	-101,917.86
51	7602	EXPENDITURES CONTROL	233,590.50	285,855.88
51	8712	UNRESTRICTED NET POSITION	.00	-2,475,226.24
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	-25,367.62	-26,022.61
	<b>TOTAL FUND BALANCE</b>		<b>152,886.36</b>	<b>-334,380.70</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>178,253.98</b>	<b>-2,785,663.35</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 2

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,437,716.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,222,865.05
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-30,847,072.38
80	6231	TECHNOLOGY EQUIPMENT	.00	2,823,504.53
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,687,700.80
80	6241	VEHICLES	.00	4,414,929.00
80	6242	A/D - VEHICLES	.00	-2,915,994.85
80	6251	GENERAL EQUIPMENT	.00	2,365,870.49
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,312,493.61
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	694,776.11
80	6271	INFRASTRUCTURE	.00	25,600.00
80	6272	A/D - INFRASTRUCTURE	.00	-784.17
	TOTAL ASSETS		.00	49,172,794.53
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,172,794.53
	TOTAL FUND BALANCE		.00	-49,172,794.53
	TOTAL LIABILITIES + FUND BALANCE		.00	-49,172,794.53

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## BALANCE SHEET FOR 2024 2

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	-7,025.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-84,406.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,023.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,023.30
81	6241	VEHICLES	.00	17,122.00
81	6242	A/D - VEHICLES	.00	-15,695.17
81	6251	GENERAL EQUIPMENT	.00	997,890.15
81	6252	A/D - GENERAL EQUIPMENT	.00	-782,915.68
	TOTAL ASSETS		.00	422,409.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-422,409.38
	TOTAL FUND BALANCE		.00	-422,409.38
	TOTAL LIABILITIES + FUND BALANCE		.00	-422,409.38

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## BALANCE SHEET FOR 2024 2

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

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