

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	2,634,154.57	8,084,120.13
		<b>TOTAL ASSETS</b>	<b>2,634,154.57</b>	<b>8,084,120.13</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,695.35	-43,469.23
10	7461CO	COLONIAL TAX	18,523.85	18,293.09
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	.00	2,644.00
10	7461PR	COLONIAL PRE TAX	-3,852.93	-3,877.17
10	7461SB	TSA CONSULTING/403 B	.00	-2,644.00
10	7461UN	UNEMPLOYMENT PAYABLE	-638.64	-1,228.11
10	7461WC	WORKERS COMP PAYABLE	-4,871.36	45,936.72
10	7469	SCOTTSDALE CITY TAX PAYABLE	-18.63	24.04
10	7471	FEDERAL TAX WITHHELD PAYABLE	90.98	.00
10	7472	FICA WITHHELD PAYABLE	387.34	.00
10	7473	STATE TAX WITHHELD PAYABLE	-335.27	-27,177.53
10	7474	KTRS WITHHELD PAYABLE	-828.96	-115,681.48
10	7475	CERS WITHHELD PAYABLE	-3,271.20	-108,631.05
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7480	GARNISHMENT PAYABLE	767.15	316.91
10	7492	HARTFORD	.00	7.30
10	7495	PLAN SOURCE PAYABLE	2.13	-52,530.99
10	7499	SCHOLARSHIPS PAYABLE	.00	-79,907.83
10	7499L	STATE DEPENDENT LIFE	-17.71	-1,908.45
10	7504	COMPANION LIFE INS PAYABLE	19.05	210.50
10	7603	PURCHASE OBLIGATIONS	-17,537.70	685,258.24
		<b>TOTAL LIABILITIES</b>	<b>-13,277.25</b>	<b>315,984.27</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,317,575.40	-9,439,552.16
10	7602	EXPENDITURES CONTROL	1,679,160.38	7,104,175.16
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	17,537.70	-685,258.24
10	8757	ASSIGNED - OTHER	.00	-15,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-3,657,268.61
		<b>TOTAL FUND BALANCE</b>	<b>-2,620,877.32</b>	<b>-8,400,104.40</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,634,154.57</b>	<b>-8,084,120.13</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-410,915.81	-383,184.78
		<b>TOTAL ASSETS</b>	<b>-410,915.81</b>	<b>-383,184.78</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-.10
20	7603	PURCHASE OBLIGATIONS	-78,768.74	452,687.28
		<b>TOTAL LIABILITIES</b>	<b>-78,768.74</b>	<b>452,687.18</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-739,840.86	-4,482,018.38
20	7602	EXPENDITURES CONTROL	1,150,756.67	4,865,203.26
20	8753	ASSIGNED-PURCH OBL - CURRENT	78,768.74	-452,687.28
		<b>TOTAL FUND BALANCE</b>	<b>489,684.55</b>	<b>-69,502.40</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>410,915.81</b>	<b>383,184.78</b>

## BALANCE SHEET FOR 2024 5

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	225	6106 OTHER CASH	.00	411,649.88
		TOTAL ASSETS	.00	411,649.88
FUND BALANCE				
	225	8737 RESTRICTED - OTHER	.00	-411,649.88
		TOTAL FUND BALANCE	.00	-411,649.88
		TOTAL LIABILITIES + FUND BALANCE	.00	-411,649.88

## BALANCE SHEET FOR 2024 5

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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	1,039,703.32	585,691.69
		<b>TOTAL ASSETS</b>	<b>1,039,703.32</b>	<b>585,691.69</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-1,632,641.45	-2,382,599.94
32	7602	EXPENDITURES CONTROL	592,938.13	1,848,697.52
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
		<b>TOTAL FUND BALANCE</b>	<b>-1,039,703.32</b>	<b>-585,691.69</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,039,703.32</b>	<b>-585,691.69</b>

## BALANCE SHEET FOR 2024 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	36	6101 CASH IN BANK	298,737.05	66,542.76
		TOTAL ASSETS	<b>298,737.05</b>	<b>66,542.76</b>
<b>FUND BALANCE</b>				
	36	6302 REVENUES CONTROL	-319,856.07	-823,159.89
	36	7602 EXPENDITURES CONTROL	21,119.02	822,036.77
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-65,419.64
		TOTAL FUND BALANCE	<b>-298,737.05</b>	<b>-66,542.76</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-298,737.05</b>	<b>-66,542.76</b>

## BALANCE SHEET FOR 2024 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-363,303.40	.00
		TOTAL ASSETS	-363,303.40	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-592,938.13	-2,212,000.92
40	7602	EXPENDITURES CONTROL	956,241.53	2,212,000.92
		TOTAL FUND BALANCE	363,303.40	.00
		TOTAL LIABILITIES + FUND BALANCE	363,303.40	.00

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## BALANCE SHEET FOR 2024 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	264,043.63	2,369,247.35
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	243,156.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	384,306.13
	<b>TOTAL ASSETS</b>		<b>264,043.63</b>	<b>3,105,180.56</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-456,810.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,673,594.68
51	7603	PURCHASE OBLIGATIONS	2,117.81	9,444.08
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-249,955.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-222,884.58
	<b>TOTAL LIABILITIES</b>		<b>2,117.81</b>	<b>-2,593,800.18</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-535,712.62	-1,050,415.57
51	7602	EXPENDITURES CONTROL	271,668.99	1,047,923.38
51	8712	UNRESTRICTED NET POSITION	.00	-2,400,499.49
51	8722	NONSPENDABLE-INVENTORIES	.00	-74,726.75
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	463,609.00
51	8737P	RESTRICTED -OTHER	.00	1,512,173.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,117.81	-9,444.08
	<b>TOTAL FUND BALANCE</b>		<b>-266,161.44</b>	<b>-511,380.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-264,043.63</b>	<b>-3,105,180.56</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 5

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

## BALANCE SHEET FOR 2024 5

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 5

FUND: 9		LONG-TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	36,216,521.62
90	64000	DEF OUT OF RES/OPEB LIAB	.00	4,673,247.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,078,670.00
TOTAL ASSETS			.00	42,968,438.62
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	106,925.00
90	7455	LOAN INTEREST PAYABLE	.00	-350,309.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,732,375.00
90	7491	CURRENT BOND OBLIGATION	.00	-1,933,947.25
90	7493	SICK LEAVE PAYABLE	.00	-430,132.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-17,179,636.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	22,807.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-9,400,838.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-9,052,309.00
90	7551	COMPENSATED ABSENCES	.00	-514,482.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-3,694,229.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,205,560.00
TOTAL LIABILITIES			.00	-45,364,085.25
<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	-1,507,351.00
TOTAL FUND BALANCE			.00	2,395,646.63
TOTAL LIABILITIES + FUND BALANCE			.00	-42,968,438.62

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