

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,050,061.41	8,127,846.71
10	6130	INTERFUND RECEIVABLES	-975,175.47	.00
10	6153	ACCOUNTS RECEIVABLE	-121,313.09	.00
	TOTAL ASSETS		-46,427.15	8,127,846.71
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,846.26	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	49,327.21	-12,714.48
10	7461CO	COLONIAL TAX	16,567.27	-18,349.13
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	.00	2,644.00
10	7461PR	COLONIAL PRE TAX	6,821.36	-7,791.33
10	7461SB	TSA CONSULTING/403 B	-3,147.07	-7,920.06
10	7461UN	UNEMPLOYMENT PAYABLE	3,185.21	180.19
10	7461WC	WORKERS COMP PAYABLE	-1,308.15	7,389.38
10	7469	SCOTTSDALE CITY TAX PAYABLE	.00	-1,007.83
10	7471	FEDERAL TAX WITHHELD PAYABLE	70,833.92	.00
10	7472	FICA WITHHELD PAYABLE	60,944.90	.00
10	7473	STATE TAX WITHHELD PAYABLE	58,840.60	-5,143.39
10	7474	KTRS WITHHELD PAYABLE	5,998.85	.00
10	7475	CERS WITHHELD PAYABLE	130,034.90	-33,135.08
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7495	PLAN SOURCE PAYABLE	47,575.18	-52,195.56
10	7499	SCHOLARSHIPS PAYABLE	9,000.00	-87,543.83
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499L	STATE DEPENDENT LIFE	2,390.60	-2,390.09
10	7504	COMPANION LIFE INS PAYABLE	288.57	288.57
10	7603	PURCHASE OBLIGATIONS	540,960.14	540,960.14
	TOTAL LIABILITIES		1,000,159.75	322,848.41
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,359,541.68	-1,359,541.68
10	7602	EXPENDITURES CONTROL	946,769.22	946,769.22
10	8740	COMMITTED FUND BALANCE	.00	-2,832,572.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-540,960.14	-540,960.14
10	8770	UNASSIGNED FUND BALANCE	.00	-4,664,390.52
	TOTAL FUND BALANCE		-953,732.60	-8,450,695.12
	TOTAL LIABILITIES + FUND BALANCE		46,427.15	-8,127,846.71

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-229,923.44	-229,923.44
20	6153	ACCOUNTS RECEIVABLE		-1,590,645.25	.00
		TOTAL ASSETS		-1,820,568.69	-229,923.44
LIABILITIES					
20	7400	INTERFUND PAYABLES		975,175.47	.00
20	7481	UNEARNED REVENUES		615,469.78	.00
20	7603	PURCHASE OBLIGATIONS		239,782.51	239,782.51
		TOTAL LIABILITIES		1,830,427.76	239,782.51
FUND BALANCE					
20	6302	REVENUES CONTROL		-633,087.48	-633,087.48
20	7602	EXPENDITURES CONTROL		863,010.92	863,010.92
20	8753	ASSIGNED-PURCH OBL - CURRENT		-239,782.51	-239,782.51
		TOTAL FUND BALANCE		-9,859.07	-9,859.07
		TOTAL LIABILITIES + FUND BALANCE		1,820,568.69	229,923.44

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	.00	4,426.92
		TOTAL ASSETS	.00	4,426.92
FUND BALANCE				
222	8770	UNASSIGNED FUND BALANCE	.00	-4,426.92
		TOTAL FUND BALANCE	.00	-4,426.92
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,426.92

BALANCE SHEET FOR 2025 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
225	6106	OTHER CASH	.00	440,516.46
TOTAL ASSETS			.00	440,516.46
FUND BALANCE				
225	8737	RESTRICTED - OTHER	.00	-411,649.88
225	8770	UNASSIGNED FUND BALANCE	.00	-28,866.58
TOTAL FUND BALANCE			.00	-440,516.46
TOTAL LIABILITIES + FUND BALANCE			.00	-440,516.46

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	137,650.00	137,650.00
		TOTAL ASSETS	137,650.00	137,650.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-137,650.00	-137,650.00
		TOTAL FUND BALANCE	-137,650.00	-137,650.00
		TOTAL LIABILITIES + FUND BALANCE	-137,650.00	-137,650.00

BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	839,898.00	2,519,323.37
		TOTAL ASSETS	839,898.00	2,519,323.37
FUND BALANCE				
	32	6302 REVENUES CONTROL	-839,898.00	-839,898.00
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
	32	8737 RESTRICTED - OTHER	.00	-1,627,636.10
		TOTAL FUND BALANCE	-839,898.00	-2,519,323.37
		TOTAL LIABILITIES + FUND BALANCE	-839,898.00	-2,519,323.37

BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	354.27	68,898.04
	TOTAL ASSETS		354.27	68,898.04
FUND BALANCE				
36	6302	REVENUES CONTROL	-163,583.54	-163,583.54
36	7602	EXPENDITURES CONTROL	163,229.27	163,229.27
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-68,543.77
	TOTAL FUND BALANCE		-354.27	-68,898.04
	TOTAL LIABILITIES + FUND BALANCE		-354.27	-68,898.04

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-70,974.35	2,458,839.95
51	6153	ACCOUNTS RECEIVABLE	.00	33,744.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	90,535.09
51	64000	DEF OUT OF RES/OPEB LIAB	.00	243,156.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	384,306.13
	TOTAL ASSETS		-70,974.35	3,210,581.50
LIABILITIES				
51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
51	75410	UNFUNDED OPEB LIABILITIES	.00	-456,810.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,673,594.68
51	7603	PURCHASE OBLIGATIONS	15,622.60	15,622.60
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-249,955.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-222,884.58
	TOTAL LIABILITIES		15,622.60	-2,587,839.29
FUND BALANCE				
51	6302	REVENUES CONTROL	-47,674.95	-47,674.95
51	7602	EXPENDITURES CONTROL	118,649.30	118,649.30
51	8712	UNRESTRICTED NET POSITION	.00	-2,653,876.09
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	-15,622.60	-15,622.60
	TOTAL FUND BALANCE		55,351.75	-622,742.21
	TOTAL LIABILITIES + FUND BALANCE		70,974.35	-3,210,581.50

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

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

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

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

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
LIABILITIES				
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
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	-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 **