

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-642,907.71	7,214,400.84
		<b>TOTAL ASSETS</b>	<b>-642,907.71</b>	<b>7,214,400.84</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	14,518.29
10	7461	ACCR SALARIES & BENEFT PAYABLE	24.26	-52,249.17
10	7461AV	AVESIS VISION	-6,558.00	-6,558.00
10	7461CO	COLONIAL TAX	56.50	-30,677.62
10	7461D	DENTAL NON-TAXABLE PAYABLE	-5,405.88	-5,405.88
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	.00	2,644.00
10	7461L	STATE/DEPENDENT LIFE	-137.46	-137.46
10	7461PR	COLONIAL PRE TAX	119.41	2,156.68
10	7461SB	TSA CONSULTING/403 B	-5,464.69	-8,625.53
10	7461UN	UNEMPLOYMENT PAYABLE	2,043.83	-511.97
10	7461WC	WORKERS COMP PAYABLE	1,328.36	193.00
10	7469	SCOTTSDALE CITY TAX PAYABLE	-21,858.83	-22,855.91
10	7471	FEDERAL TAX WITHHELD PAYABLE	55,445.96	.00
10	7472	FICA WITHHELD PAYABLE	47,505.72	.00
10	7473	STATE TAX WITHHELD PAYABLE	743.35	-25,467.98
10	7474	KTRS WITHHELD PAYABLE	-737.58	-128,080.31
10	7475	CERS WITHHELD PAYABLE	1,753.32	-92,771.65
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7480	GARNISHMENT PAYABLE	1,022.42	687.75
10	7495	PLAN SOURCE PAYABLE	681.73	-53,365.95
10	7499	SCHOLARSHIPS PAYABLE	.00	-80,043.83
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499L	STATE DEPENDENT LIFE	19.61	-2,390.08
10	7500	CHILD SUP PAYBABLE	-812.47	-812.47
10	7504	COMPANION LIFE INS PAYABLE	174.72	807.38
10	7603	PURCHASE OBLIGATIONS	-161,284.80	539,765.01
		<b>TOTAL LIABILITIES</b>	<b>-91,340.52</b>	<b>50,395.21</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,322,276.67	-5,610,196.63
10	7602	EXPENDITURES CONTROL	1,895,240.10	6,250,297.33
10	8740	COMMITTED FUND BALANCE	.00	-2,832,572.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-277,644.79
10	8753	ASSIGNED-PURCH OBL - CURRENT	161,284.80	-539,765.01
10	8770	UNASSIGNED FUND BALANCE	.00	-4,254,914.95
		<b>TOTAL FUND BALANCE</b>	<b>734,248.23</b>	<b>-7,264,796.05</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>642,907.71</b>	<b>-7,214,400.84</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	340,559.94	71,082.24
		TOTAL ASSETS	340,559.94	71,082.24
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-40,332.63	313,697.13
		TOTAL LIABILITIES	-40,332.63	313,697.13
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,079,901.95	-3,556,771.29
20	7602	EXPENDITURES CONTROL	739,342.01	3,485,689.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	40,332.63	-313,697.13
		TOTAL FUND BALANCE	-300,227.31	-384,779.37
		TOTAL LIABILITIES + FUND BALANCE	-340,559.94	-71,082.24

## BALANCE SHEET FOR 2025 4

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	627.50	5,719.42
		TOTAL ASSETS	627.50	5,719.42
FUND BALANCE				
0152826	6302	REVENUES CONTROL	-627.50	-1,292.50
222	8770	UNASSIGNED FUND BALANCE	.00	-4,426.92
		TOTAL FUND BALANCE	-627.50	-5,719.42
		TOTAL LIABILITIES + FUND BALANCE	-627.50	-5,719.42

## BALANCE SHEET FOR 2025 4

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 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	137,650.00
		TOTAL ASSETS	.00	137,650.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-137,650.00
		TOTAL FUND BALANCE	.00	-137,650.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-137,650.00

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## BALANCE SHEET FOR 2025 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-546,463.08	419,754.29
32	6153	ACCOUNTS RECEIVABLE	.00	360,915.50
	TOTAL ASSETS		-546,463.08	780,669.79
FUND BALANCE				
32	6302	REVENUES CONTROL	-17,852.00	-923,476.27
32	7602	EXPENDITURES CONTROL	564,315.08	1,822,231.85
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
32	8737	RESTRICTED - OTHER	.00	-1,627,636.10
	TOTAL FUND BALANCE		546,463.08	-780,669.79
TOTAL LIABILITIES + FUND BALANCE			546,463.08	-780,669.79

## BALANCE SHEET FOR 2025 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	69,604.48
		TOTAL ASSETS	.00	69,604.48
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-1,060.71
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-68,543.77
		TOTAL FUND BALANCE	.00	-69,604.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-69,604.48

## BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-613,290.63	-2,357,985.88
	40	7602 EXPENDITURES CONTROL	613,290.63	2,357,985.88
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	35,246.09	2,321,365.86
51	6153	ACCOUNTS RECEIVABLE	.00	3,258.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	90,535.09
51	64000	DEF OUT OF RES/OPEB LIAB	.00	170,795.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	435,630.13
	<b>TOTAL ASSETS</b>		<b>35,246.09</b>	<b>3,021,584.41</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-27,701.35
51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
51	75410	UNFUNDED OPEB LIABILITIES	.00	34,996.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,626,450.68
51	7603	PURCHASE OBLIGATIONS	-1,006.59	16,546.78
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-529,067.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-317,691.58
	<b>TOTAL LIABILITIES</b>		<b>-1,006.59</b>	<b>-2,449,585.46</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-330,515.27	-613,541.49
51	7602	EXPENDITURES CONTROL	295,269.18	853,691.35
51	8712	UNRESTRICTED NET POSITION	.00	-2,536,856.07
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	323,276.00
51	8737P	RESTRICTED -OTHER	.00	1,508,513.13
51	8739	RESTRICTED NET POSITION	.00	-90,535.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,006.59	-16,546.78
	<b>TOTAL FUND BALANCE</b>		<b>-34,239.50</b>	<b>-571,998.95</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-35,246.09</b>	<b>-3,021,584.41</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

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	-3,387,822.87
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-32,790,900.99
80	6231	TECHNOLOGY EQUIPMENT	.00	2,351,296.63
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,370,820.91
80	6241	VEHICLES	.00	4,801,742.00
80	6242	A/D - VEHICLES	.00	-3,195,264.23
80	6251	GENERAL EQUIPMENT	.00	2,462,901.34
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,399,508.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	176,929.78
80	6271	INFRASTRUCTURE	.00	6,692,296.12
80	6272	A/D - INFRASTRUCTURE	.00	-15,953.12
	TOTAL ASSETS		.00	53,159,920.55
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,159,920.55
	TOTAL FUND BALANCE		.00	-53,159,920.55
	TOTAL LIABILITIES + FUND BALANCE		.00	-53,159,920.55

## BALANCE SHEET FOR 2025 4

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	-7,509.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-90,161.67
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	-17,122.00
81	6251	GENERAL EQUIPMENT	.00	1,095,364.27
81	6252	A/D - GENERAL EQUIPMENT	.00	-820,456.47
TOTAL ASSETS			.00	474,676.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-474,676.38
TOTAL FUND BALANCE			.00	-474,676.38
TOTAL LIABILITIES + FUND BALANCE			.00	-474,676.38

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	31,011,290.00
90	64000	DEF OUT OF RES/OPEB LIAB	.00	2,762,539.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,040,447.00
<b>TOTAL ASSETS</b>			<b>.00</b>	<b>35,814,276.00</b>
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	92,137.00
90	7455	LOAN INTEREST PAYABLE	.00	-343,288.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,400,680.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,241,159.25
90	7493	SICK LEAVE PAYABLE	.00	-401,129.23
90	7511	BONDS PAYABLE (LONG TERM)	.00	-14,938,477.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	16,236.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-4,470,083.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-7,618,133.00
90	7551	COMPENSATED ABSENCES	.00	-501,055.15
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-4,584,558.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,488,038.00
<b>TOTAL LIABILITIES</b>			<b>.00</b>	<b>-37,878,227.63</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	-1,839,046.00
<b>TOTAL FUND BALANCE</b>			<b>.00</b>	<b>2,063,951.63</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>.00</b>	<b>-35,814,276.00</b>

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