

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-267,182.32	10,203,580.63
		<b>TOTAL ASSETS</b>	<b>-267,182.32</b>	<b>10,203,580.63</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	14,518.29
10	7461	ACCR SALARIES & BENEFT PAYABLE	-115.76	-53,589.69
10	7461AV	AVESIS VISION	43.98	-3,202.43
10	7461CO	COLONIAL TAX	239.57	-19,615.75
10	7461D	DENTAL NON-TAXABLE PAYABLE	-36.38	-8,394.03
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	-50.00	-791.00
10	7461L	STATE/DEPENDENT LIFE	.00	-137.46
10	7461PR	COLONIAL PRE TAX	40.19	-8,163.20
10	7461SB	TSA CONSULTING/403 B	-11,692.64	-20,635.49
10	7461UN	UNEMPLOYMENT PAYABLE	-998.12	-2,480.73
10	7461WC	WORKERS COMP PAYABLE	-4,426.86	-29,944.95
10	7469	SCOTTSDALE CITY TAX PAYABLE	-44,175.65	-87,958.69
10	7471	FEDERAL TAX WITHHELD PAYABLE	-414.61	-414.61
10	7472	FICA WITHHELD PAYABLE	-81.86	-81.86
10	7473	STATE TAX WITHHELD PAYABLE	-1,958.04	-26,370.28
10	7474	KTRS WITHHELD PAYABLE	-8,264.28	-131,929.13
10	7475	CERS WITHHELD PAYABLE	12,830.74	-80,624.20
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7480	GARNISHMENT PAYABLE	.00	812.47
10	7495	PLAN SOURCE PAYABLE	-49.85	-54,642.21
10	7499	SCHOLARSHIPS PAYABLE	-1,000.00	-101,280.05
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	.00	-7,475.00
10	7499L	STATE DEPENDENT LIFE	-15.86	-2,532.79
10	7499M	SUV MILEAGE	-482.30	310.07
10	7500	CHILD SUP PAYABLE	.00	-812.47
10	7504	COMPANION LIFE INS PAYABLE	-.02	1,151.07
10	7603	PURCHASE OBLIGATIONS	-257,609.19	536,159.74
		<b>TOTAL LIABILITIES</b>	<b>-318,216.94</b>	<b>-88,547.47</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,600,855.08	-20,544,379.43
10	7602	EXPENDITURES CONTROL	1,928,645.15	18,330,637.75
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	257,609.19	-536,159.74
10	8770	UNASSIGNED FUND BALANCE	.00	-4,254,914.95
		<b>TOTAL FUND BALANCE</b>	<b>585,399.26</b>	<b>-10,115,033.16</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>267,182.32</b>	<b>-10,203,580.63</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	419,937.96	578,805.64
		TOTAL ASSETS	419,937.96	578,805.64
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-97,279.19	111,041.55
		TOTAL LIABILITIES	-97,279.19	111,041.55
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,139,093.17	-9,383,633.22
20	7602	EXPENDITURES CONTROL	719,155.21	8,804,827.58
20	8753	ASSIGNED-PURCH OBL - CURRENT	97,279.19	-111,041.55
		TOTAL FUND BALANCE	-322,658.77	-689,847.19
		TOTAL LIABILITIES + FUND BALANCE	-419,937.96	-578,805.64

## BALANCE SHEET FOR 2025 11

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
222	6101	CASH IN BANK	.00	9,504.07
TOTAL ASSETS			.00	9,504.07
<b>LIABILITIES</b>				
0152826	7603	PURCHASE OBLIGATIONS	1,045.00	1,045.00
TOTAL LIABILITIES			1,045.00	1,045.00
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	.00	-5,077.15
0152826	8753	ASSIGNED-PURCH OBL - CURRENT	-1,045.00	-1,045.00
222	8770	UNASSIGNED FUND BALANCE	.00	-4,426.92
TOTAL FUND BALANCE			-1,045.00	-10,549.07
TOTAL LIABILITIES + FUND BALANCE			.00	-9,504.07

## BALANCE SHEET FOR 2025 11

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 11

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 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-34,233.15	2,054,280.78
32	6153	ACCOUNTS RECEIVABLE	.00	721,831.00
	TOTAL ASSETS		-34,233.15	2,776,111.78
FUND BALANCE				
32	6302	REVENUES CONTROL	-57,628.86	-3,524,536.88
32	7602	EXPENDITURES CONTROL	91,862.01	2,427,850.47
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
32	8737	RESTRICTED - OTHER	.00	-1,627,636.10
	TOTAL FUND BALANCE		34,233.15	-2,776,111.78
	TOTAL LIABILITIES + FUND BALANCE		34,233.15	-2,776,111.78

## BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-36,791.36	34,779.17
		TOTAL ASSETS	-36,791.36	34,779.17
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	3,000.00	3,000.00
		TOTAL LIABILITIES	3,000.00	3,000.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-133.48	-3,160.24
36	7602	EXPENDITURES CONTROL	36,924.84	36,924.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-68,543.77
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,000.00	-3,000.00
		TOTAL FUND BALANCE	33,791.36	-37,779.17
		TOTAL LIABILITIES + FUND BALANCE	36,791.36	-34,779.17

## BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-91,862.01	-3,324,520.00
40	7602	EXPENDITURES CONTROL	91,862.01	3,324,520.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-40,638.28	2,496,685.52
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>-40,638.28</b>	<b>3,196,904.07</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	-73,790.27	36,064.77
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>-73,790.27</b>	<b>-2,430,067.47</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-233,974.04	-2,575,138.01
51	7602	EXPENDITURES CONTROL	274,612.32	2,639,968.21
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	73,790.27	-36,064.77
	<b>TOTAL FUND BALANCE</b>		<b>114,428.55</b>	<b>-766,836.60</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>40,638.28</b>	<b>-3,196,904.07</b>

## BALANCE SHEET FOR 2025 11

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	.00	967.96
		TOTAL ASSETS	.00	967.96
FUND BALANCE				
	52	7602 EXPENDITURES CONTROL	.00	-967.96
		TOTAL FUND BALANCE	.00	-967.96
		TOTAL LIABILITIES + FUND BALANCE	.00	-967.96

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## BALANCE SHEET FOR 2025 11

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

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## BALANCE SHEET FOR 2025 11

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 11

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 \*\*