

ANCHORAGE BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-188,975.74	6,398,146.07
10	6131	RECEIVABLE FROM SPECIAL REV FN	11,769.50	14,653.34
10	6137	RECEIVABLE FROM CONST FND	.00	45,033.51
10	6139	RECEIVABLE FROM FOOD SVC FND	26,161.34	69,391.45
10	6143	RECEIVALBES FROM TRUST AND AGN	967.71	2,118.07
10	6144	RECEIVABLES FROM AFTER SCHOOL	.00	1,586.89
TOTAL ASSETS			-150,077.19	6,530,929.33
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	38,250.80	-14,851.69
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	3,537.31
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-338.74
10	7473	STATE TAX WITHHELD PAYABLE	.00	-132.62
10	7603	PURCHASE OBLIGATIONS	5,065.76	39,468.01
TOTAL LIABILITIES			43,316.56	27,682.27
FUND BALANCE				
10	6302	REVENUES CONTROL	-456,649.64	-10,066,645.28
10	7602	EXPENDITURES CONTROL	588,092.37	3,590,422.72
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-90,941.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	-5,065.76	-39,468.01
10	8770	UNASSIGNED FUND BALANCE	-19,616.34	48,020.13
TOTAL FUND BALANCE			106,760.63	-6,558,611.60
TOTAL LIABILITIES + FUND BALANCE			150,077.19	-6,530,929.33

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BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	.00	62,749.79
	20	6130 INTERFUND RECEIVABLES	-11,769.50	-14,653.34
		TOTAL ASSETS	-11,769.50	48,096.45
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	6,217.20	.00
	20	7603 PURCHASE OBLIGATIONS	.00	1,023.83
		TOTAL LIABILITIES	6,217.20	1,023.83
FUND BALANCE				
	20	6302 REVENUES CONTROL	.00	-148,850.58
	20	7602 EXPENDITURES CONTROL	5,552.30	103,681.26
	20	8731 RESTRICTED GRANTS	.00	-2,927.13
	20	8753 ASSIGNED-PURCH OBL - CURRENT	.00	-1,023.83
		TOTAL FUND BALANCE	5,552.30	-49,120.28
		TOTAL LIABILITIES + FUND BALANCE	11,769.50	-48,096.45

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FUND: 25 DISTRICT ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	125,665.70
			TOTAL ASSETS	.00	125,665.70
FUND BALANCE					
	25	8747	COMMITTED - OTHER	.00	-125,665.70
			TOTAL FUND BALANCE	.00	-125,665.70
			TOTAL LIABILITIES + FUND BALANCE	.00	-125,665.70

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	19,715.00
			TOTAL ASSETS	.00	19,715.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-19,715.00
			TOTAL FUND BALANCE	.00	-19,715.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-19,715.00

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BALANCE SHEET FOR 2026 7

FUND: 320 BUILDING FUND (FSPK)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-1,112,703.48	774,948.10
			TOTAL ASSETS	-1,112,703.48	774,948.10
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-349,244.69
	32	7602	EXPENDITURES CONTROL	1,112,703.48	1,112,703.48
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	1,112,703.48	-425,703.41
	32	8770	UNASSIGNED FUND BALANCE	-1,112,703.48	-1,112,703.48
			TOTAL FUND BALANCE	1,112,703.48	-774,948.10
			TOTAL LIABILITIES + FUND BALANCE	1,112,703.48	-774,948.10

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BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	1,112,703.48	105,832.43
	36	6130	INTERFUND RECEIVABLES	.00	-45,033.51
	TOTAL ASSETS			1,112,703.48	60,798.92
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	-97,984.99	-137,026.85
	TOTAL LIABILITIES			-97,984.99	-137,026.85
FUND BALANCE					
	36	6302	REVENUES CONTROL	-1,112,703.48	-1,162,703.48
	36	7602	EXPENDITURES CONTROL	97,984.99	1,309,171.62
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-70,240.21
	TOTAL FUND BALANCE			-1,014,718.49	76,227.93
	TOTAL LIABILITIES + FUND BALANCE			-1,112,703.48	-60,798.92

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BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	16,911.64	185,609.59
51	6130	INTERFUND RECEIVABLES	-26,161.34	-69,391.45
51	6171	INVENTORIES FOR CONSUMPTION	.00	7,542.49
51	64000	DEFERRED OUTFLOW-OPEB	.00	21,418.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	9,582.00
TOTAL ASSETS			-9,249.70	154,760.63
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	8,250.16	-5,469.61
51	7477	COMPENSATED ABSENCES CURRENT	.00	-10,303.00
51	75410	UNFUNDED PENSON LIABILITY OPEB	.00	-26,912.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-39,922.00
51	7551	COMPENSATED ABSENCES	.00	-75,556.00
51	7603	PURCHASE OBLIGATIONS	-311.00	75.40
51	77000	DEFERRED INFLOW-OPEB	.00	-32,100.00
51	7700P	DEFERRED INFLOW-LIABILITY	.00	-7,785.00
TOTAL LIABILITIES			7,939.16	-197,972.21
FUND BALANCE				
51	6302	REVENUES CONTROL	-16,911.64	-269,677.78
51	7602	EXPENDITURES CONTROL	17,911.18	151,386.76
51	87370	RESTRICTED-OTHER OPEB	.00	37,594.00
51	8737P	RESTRICTED-OTHER PENSION	.00	38,125.00
51	8739	RESTRICTED-NET POSITION	.00	85,859.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	311.00	-75.40
TOTAL FUND BALANCE			1,310.54	43,211.58
TOTAL LIABILITIES + FUND BALANCE			9,249.70	-154,760.63

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FUND: 52 AFTER SCHOOL/SUMMER PROGRAMS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	0072	CASH IN BANK	.00	35,605.87
52	6130		INTERFUND RECEIVABLES	.00	-1,586.89
TOTAL ASSETS				.00	34,018.98
FUND BALANCE					
52	6302		REVENUES CONTROL	.00	-58,786.51
52	7602		EXPENDITURES CONTROL	.00	21,460.53
52	8711		NET INVESTMENT IN CAPITAL ASSE	.00	19,448.87
52	8739		RESTRICTED-NET POSITION	.00	-16,141.87
TOTAL FUND BALANCE				.00	-34,018.98
TOTAL LIABILITIES + FUND BALANCE				.00	-34,018.98

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FUND: 7000 TRUST AND AGENCY FUNDS					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
70	6101	0073	CASH IN BANK		.00	57,338.59
70	6101	0075	CASH IN BANK		.00	245,349.48
70	6130		INTERFUND RECEIVABLES		-967.71	-2,118.07
TOTAL ASSETS					-967.71	300,570.00
LIABILITIES						
70	7421		ACCOUNTS PAYABLE		-681.29	-1,649.00
TOTAL LIABILITIES					-681.29	-1,649.00
FUND BALANCE						
70	6302		REVENUES CONTROL		.00	-361,016.14
70	7602		EXPENDITURES CONTROL		1,649.00	62,095.14
70	8737		RESTRICTED - OTHER		.00	-360,244.26
70	8770		UNASSIGNED FUND BALANCE		.00	360,244.26
TOTAL FUND BALANCE					1,649.00	-298,921.00
TOTAL LIABILITIES + FUND BALANCE					967.71	-300,570.00

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FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
80	6201	LAND		.00	100.00
80	6211	LAND IMPROVEMENTS		.00	314,537.13
80	6221	BUILDINGS & IMPROVEMENTS		.00	10,436,577.07
80	6231	TECHNOLOGY EQUIPMENT		.00	1,072,413.65
80	6251	GENERAL EQUIPMENT		.00	247,154.11
TOTAL ASSETS				.00	12,070,781.96
LIABILITIES					
80	6212	ACCUM DEPR LAND IMPROVEMENTS		.00	-314,537.13
80	6222	ACCUM DEPR BLDG & IMPROVEMENTS		.00	-6,233,735.67
80	6232	ACCUM DEPR TECHNOLOGY EQUIPMNT		.00	-773,608.08
80	6252	ACCUM DEPR GENERAL EQUIPMENT		.00	-98,285.28
TOTAL LIABILITIES				.00	-7,420,166.16
FUND BALANCE					
80	8710	INVESTMENT GOVERNMENTAL ASSET		.00	-4,650,615.80
TOTAL FUND BALANCE				.00	-4,650,615.80
TOTAL LIABILITIES + FUND BALANCE				.00	-12,070,781.96

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	134,282.53
			TOTAL ASSETS	.00	134,282.53
LIABILITIES					
	81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-100,700.84
			TOTAL LIABILITIES	.00	-100,700.84
FUND BALANCE					
	81	8711	NET INVESTMENT IN CAPITAL ASSE	.00	-33,581.69
			TOTAL FUND BALANCE	.00	-33,581.69
			TOTAL LIABILITIES + FUND BALANCE	.00	-134,282.53

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	790,369.00
	TOTAL ASSETS		.00	790,369.00
LIABILITIES				
90	7511	BONDS PAYABLE (LONG TERM)	.00	-651,806.00
90	7551	COMPENSATED ABSENCES	.00	-138,563.00
	TOTAL LIABILITIES		.00	-790,369.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-790,369.00

** END OF REPORT - Generated by Matt Morgan **