

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-469,003.81	11,956,433.97
10	6130	INTERFUND RECEIVABLES	.00	360,915.50
		TOTAL ASSETS	-469,003.81	12,317,349.47
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	6,697.83	-91,190.18
10	7461CO	COLONIAL TAX	19.41	-22,593.50
10	7461D	DENTAL NON-TAXABLE PAYABLE	.00	152.10
10	7461PR	COLONIAL PRE TAX	-56.99	-8,823.12
10	7461SB	TSA CONSULTING/403 B	5,413.45	-517.50
10	7461UN	UNEMPLOYMENT PAYABLE	-3,410.80	-27,051.65
10	7461WC	WORKERS COMP PAYABLE	-11,828.44	-126,748.38
10	7469	SCOTTSDALE CITY TAX PAYABLE	-45,194.10	-135,362.59
10	7473	STATE TAX WITHHELD PAYABLE	-88.01	-21,849.37
10	7474	KTRS WITHHELD PAYABLE	2,886.41	2,886.41
10	7475	CERS WITHHELD PAYABLE	-2,155.34	-86,445.15
10	7495	PLAN SOURCE PAYABLE	533.64	-64,909.14
10	7499	SCHOLARSHIPS PAYABLE	.00	-104,048.67
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	.00	-6,327.74
10	7499L	STATE DEPENDENT LIFE	-26.40	-3,020.42
10	7499M	SUV MILEAGE	-30.04	-973.84
10	7499R	REIMBURSE BOE	.00	-.02
10	7504	COMPANION LIFE INS PAYABLE	19.78	-240.26
10	7603	PURCHASE OBLIGATIONS	-189,418.56	103,628.46
		TOTAL LIABILITIES	-236,638.16	-594,206.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,520,446.29	-18,306,410.71
10	7602	EXPENDITURES CONTROL	2,036,669.70	16,146,083.79
10	8740	COMMITTED FUND BALANCE	.00	-2,426,958.10
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-243,121.49
10	8753	ASSIGNED-PURCH OBL - CURRENT	189,418.56	-103,628.46
10	8770	UNASSIGNED FUND BALANCE	.00	-6,789,107.54
		TOTAL FUND BALANCE	705,641.97	-11,723,142.51
		TOTAL LIABILITIES + FUND BALANCE	469,003.81	-12,317,349.47

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-82,139.63	394,390.31
20	6153	ACCOUNTS RECEIVABLE	.00	-39,298.98
		TOTAL ASSETS	-82,139.63	355,091.33
LIABILITIES				
20	7481	UNEARNED REVENUES	.00	39,298.98
20	7603	PURCHASE OBLIGATIONS	-27,725.25	254,676.56
		TOTAL LIABILITIES	-27,725.25	293,975.54
FUND BALANCE				
20	6302	REVENUES CONTROL	-498,040.81	-6,569,036.40
20	7602	EXPENDITURES CONTROL	580,180.44	6,135,347.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	27,725.25	-254,676.56
20	8770	UNASSIGNED FUND BALANCE	.00	39,298.98
		TOTAL FUND BALANCE	109,864.88	-649,066.87
		TOTAL LIABILITIES + FUND BALANCE	82,139.63	-355,091.33

BALANCE SHEET FOR 2026 9

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	787.28	11,616.93
		TOTAL ASSETS	<u>787.28</u>	<u>11,616.93</u>
FUND BALANCE				
0152826	6302	REVENUES CONTROL	-787.28	-2,787.21
0152826	7602	EXPENDITURES CONTROL	.00	1,661.23
0152826	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,045.00
0152826	8770	UNASSIGNED FUND BALANCE	.00	-1,045.00
222	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,045.00
222	8757	ASSIGNED - OTHER	.00	-9,445.95
		TOTAL FUND BALANCE	<u>-787.28</u>	<u>-11,616.93</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-787.28</u>	<u>-11,616.93</u>

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	225	6106 OTHER CASH	.00	475,723.82
		TOTAL ASSETS	.00	475,723.82
FUND BALANCE				
	225	8737 RESTRICTED - OTHER	.00	-411,649.88
	225	8770 UNASSIGNED FUND BALANCE	.00	-64,073.94
		TOTAL FUND BALANCE	.00	-475,723.82
		TOTAL LIABILITIES + FUND BALANCE	.00	-475,723.82

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	141,000.00
		TOTAL ASSETS	.00	141,000.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-141,000.00
		TOTAL FUND BALANCE	.00	-141,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-141,000.00

BALANCE SHEET FOR 2026 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-20,179.63	1,775,067.99
	TOTAL ASSETS		-20,179.63	1,775,067.99
FUND BALANCE				
32	6302	REVENUES CONTROL	-56,634.69	-3,595,918.41
32	7602	EXPENDITURES CONTROL	76,814.32	1,872,639.69
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
	TOTAL FUND BALANCE		20,179.63	-1,775,067.99
	TOTAL LIABILITIES + FUND BALANCE		20,179.63	-1,775,067.99

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BALANCE SHEET FOR 2026 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-175,433.48	3,301,696.26
		TOTAL ASSETS	-175,433.48	3,301,696.26
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,742.01	-924,712.24
36	7602	EXPENDITURES CONTROL	187,175.49	550,798.23
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,927,782.25
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,500.00
36	8770	UNASSIGNED FUND BALANCE	.00	-1,500.00
		TOTAL FUND BALANCE	175,433.48	-3,301,696.26
		TOTAL LIABILITIES + FUND BALANCE	175,433.48	-3,301,696.26

BALANCE SHEET FOR 2026 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6153	ACCOUNTS RECEIVABLE	.00	360,915.50
		TOTAL ASSETS	.00	360,915.50
LIABILITIES				
40	7400	INTERFUND PAYABLES	.00	-360,915.50
		TOTAL LIABILITIES	.00	-360,915.50
FUND BALANCE				
40	6302	REVENUES CONTROL	-95,280.00	-2,876,973.38
40	7602	EXPENDITURES CONTROL	95,280.00	2,876,973.38
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-360,915.50

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-20,822.95	2,389,259.50
51	6153	ACCOUNTS RECEIVABLE	.00	42,460.44
51	6171	INVENTORIES FOR CONSUMPTION	.00	33,787.53
51	64000	DEF OUT OF RES/OPEB LIAB	.00	116,945.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	346,733.13
	TOTAL ASSETS		-20,822.95	2,929,185.60
LIABILITIES				
51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
51	75410	UNFUNDED OPEB LIABILITIES	.00	44,789.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,546,963.68
51	7603	PURCHASE OBLIGATIONS	443,808.29	481,360.36
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-346,191.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-237,425.58
	TOTAL LIABILITIES		443,808.29	-1,604,648.53
FUND BALANCE				
51	6302	REVENUES CONTROL	-281,137.11	-2,125,140.60
51	7602	EXPENDITURES CONTROL	301,960.06	2,238,270.76
51	8712	UNRESTRICTED NET POSITION	.00	-2,544,633.34
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	184,457.00
51	8737P	RESTRICTED -OTHER	.00	1,437,657.00
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-33,787.53
51	8753	ASSIGNED-PURCH OBL - CURRENT	-443,808.29	-481,360.36
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,915.35
51	8770	UNASSIGNED FUND BALANCE	.00	-2,915.35
	TOTAL FUND BALANCE		-422,985.34	-1,324,537.07
TOTAL LIABILITIES + FUND BALANCE			20,822.95	-2,929,185.60

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

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	-3,552,241.42
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-34,718,578.26
80	6231	TECHNOLOGY EQUIPMENT	.00	2,484,685.55
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,654,145.65
80	6241	VEHICLES	.00	5,222,278.00
80	6242	A/D - VEHICLES	.00	-3,470,972.02
80	6251	GENERAL EQUIPMENT	.00	2,671,632.18
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,573,921.56
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	161,696.29
80	6271	INFRASTRUCTURE	.00	3,970,230.68
80	6272	A/D - INFRASTRUCTURE	.00	-213,609.70
80	6281PP	INTANGIBLE PREPAID	.00	205,965.65
80	6281RU	RIGHT OF USE ASSET	.00	196,704.00
80	6281SB	INTANGIBLE - SBITA	.00	138,753.05
		TOTAL ASSETS	.00	48,703,502.05
FUND BALANCE				
	80	8710 INVESTMENT IN GOVT ASSETS	.00	-48,703,502.05
		TOTAL FUND BALANCE	.00	-48,703,502.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-48,703,502.05

BALANCE SHEET FOR 2026 9

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	-7,994.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-95,916.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,023.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,023.30
81	6241	VEHICLES	.00	58,157.00
81	6242	A/D - VEHICLES	.00	-23,277.25
81	6251	GENERAL EQUIPMENT	.00	1,152,274.66
81	6252	A/D - GENERAL EQUIPMENT	.00	-856,677.62
TOTAL ASSETS			.00	524,005.87
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-524,005.87
TOTAL FUND BALANCE			.00	-524,005.87
TOTAL LIABILITIES + FUND BALANCE			.00	-524,005.87

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 9		LONG-TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	26,547,130.88
90	64000	DEF OUT OF RES/OPEB LIAB	.00	2,150,482.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,486,329.00
	TOTAL ASSETS		.00	30,183,941.88
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	77,349.00
90	7455	LOAN INTEREST PAYABLE	.00	-336,244.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,034,728.33
90	7491	CURRENT BOND OBLIGATION	.00	-1,806,159.00
90	7493	SICK LEAVE PAYABLE	.00	-380,085.14
90	7511	BONDS PAYABLE (LONG TERM)	.00	-13,132,318.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	9,665.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-3,825,003.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-6,631,325.00
90	7551	COMPENSATED ABSENCES	.00	-516,211.48
90	7590RU	LT LIABILITY ROU LIABILITY	.00	-196,704.00
90	7590SB	LT LIABILITY SBITA LIABILITY	.00	-92,502.03
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-3,293,664.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,017,766.00
	TOTAL LIABILITIES		.00	-32,175,695.98
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,404,649.50
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-2,008,293.67
	TOTAL FUND BALANCE		.00	1,991,754.10
	TOTAL LIABILITIES + FUND BALANCE		.00	-30,183,941.88

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