

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|--------|---|--------------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 538,334.29 | 12,494,768.26 |
| 10 | 6130 | INTERFUND RECEIVABLES | -360,915.50 | .00 |
| | | TOTAL ASSETS | 177,418.79 | 12,494,768.26 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -3,580.00 | -94,770.18 |
| 10 | 7461AV | AVESIS VISION | -3,525.80 | -3,525.80 |
| 10 | 7461CO | COLONIAL TAX | 117.77 | -22,475.73 |
| 10 | 7461D | DENTAL NON-TAXABLE PAYABLE | -9,914.90 | -9,762.80 |
| 10 | 7461DC | KENTUCKY DEFERRED COMP. PAYABL | -2,910.00 | -2,910.00 |
| 10 | 7461PR | COLONIAL PRE TAX | 42.68 | -8,780.44 |
| 10 | 7461SB | TSA CONSULTING/403 B | -5,395.00 | -5,912.50 |
| 10 | 7461UN | UNEMPLOYMENT PAYABLE | 25,374.93 | -1,676.72 |
| 10 | 7461WC | WORKERS COMP PAYABLE | -11,937.78 | -138,686.16 |
| 10 | 7469 | SCOTTSDALE CITY TAX PAYABLE | 90,139.74 | -45,222.85 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | 98,203.04 | 98,203.04 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -98,203.04 | -98,203.04 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | 636.44 | -21,212.93 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | -128,705.23 | -125,818.82 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -203.12 | -86,648.27 |
| 10 | 7495 | PLAN SOURCE PAYABLE | -783.66 | -65,692.80 |
| 10 | 7499 | SCHOLARSHIPS PAYABLE | -800.00 | -104,848.67 |
| 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 | -4.12 | -3,024.54 |
| 10 | 7499M | SUV MILEAGE | 175.98 | -797.86 |
| 10 | 7499R | REIMBURSE BOE | .00 | -.02 |
| 10 | 7504 | COMPANION LIFE INS PAYABLE | 19.78 | -220.48 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -24,833.14 | 78,795.32 |
| | | TOTAL LIABILITIES | -76,085.43 | -670,292.39 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,960,878.69 | -20,267,289.40 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,834,712.19 | 17,980,795.98 |
| 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 | 24,833.14 | -78,795.32 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -6,789,107.54 |
| | | TOTAL FUND BALANCE | -101,333.36 | -11,824,475.87 |
| | | TOTAL LIABILITIES + FUND BALANCE | -177,418.79 | -12,494,768.26 |

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|-----------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 80,997.08 | 475,387.39 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | .00 | -39,298.98 |
| | | TOTAL ASSETS | 80,997.08 | 436,088.41 |
| LIABILITIES | | | | |
| 20 | 7481 | UNEARNED REVENUES | .00 | 39,298.98 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -62,935.92 | 191,740.64 |
| | | TOTAL LIABILITIES | -62,935.92 | 231,039.62 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -748,657.57 | -7,317,693.97 |
| 20 | 7602 | EXPENDITURES CONTROL | 667,660.49 | 6,803,007.60 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 62,935.92 | -191,740.64 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | 39,298.98 |
| | | TOTAL FUND BALANCE | -18,061.16 | -667,128.03 |
| | | TOTAL LIABILITIES + FUND BALANCE | -80,997.08 | -436,088.41 |

BALANCE SHEET FOR 2026 10

| FUND: 22 DIST ACTIVITY (SPEC REV MY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 222 | 6101 | CASH IN BANK | 2,119.55 | 13,736.48 |
| | | TOTAL ASSETS | <u>2,119.55</u> | <u>13,736.48</u> |
| FUND BALANCE | | | | |
| 0152826 | 6302 | REVENUES CONTROL | -2,119.55 | -4,906.76 |
| 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>-2,119.55</u> | <u>-13,736.48</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u>-2,119.55</u> | <u>-13,736.48</u> |

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

| 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 |

BALANCE SHEET FOR 2026 10

| 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 10

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|-----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | -91,803.83 | 1,683,264.16 |
| | | TOTAL ASSETS | -91,803.83 | 1,683,264.16 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | .00 | -3,595,918.41 |
| | 32 | 7602 EXPENDITURES CONTROL | 91,803.83 | 1,964,443.52 |
| | 32 | 8734 RESTRICTED-SFCC ESCROW-PRIOR | .00 | -51,789.27 |
| | | TOTAL FUND BALANCE | 91,803.83 | -1,683,264.16 |
| | | TOTAL LIABILITIES + FUND BALANCE | 91,803.83 | -1,683,264.16 |

BALANCE SHEET FOR 2026 10

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|---|--------------------------|----------------------|
| ASSETS | | | | |
| | 36 | 6101 CASH IN BANK | -212,333.56 | 3,089,362.70 |
| | | TOTAL ASSETS | -212,333.56 | 3,089,362.70 |
| FUND BALANCE | | | | |
| | 36 | 6302 REVENUES CONTROL | -10,209.83 | -934,922.07 |
| | 36 | 7602 EXPENDITURES CONTROL | 222,543.39 | 773,341.62 |
| | 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 | 212,333.56 | -3,089,362.70 |
| | | TOTAL LIABILITIES + FUND BALANCE | 212,333.56 | -3,089,362.70 |

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6153 | ACCOUNTS RECEIVABLE | -360,915.50 | .00 |
| | | TOTAL ASSETS | -360,915.50 | .00 |
| LIABILITIES | | | | |
| 40 | 7400 | INTERFUND PAYABLES | 360,915.50 | .00 |
| | | TOTAL LIABILITIES | 360,915.50 | .00 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -99,965.63 | -2,976,939.01 |
| 40 | 7602 | EXPENDITURES CONTROL | 99,965.63 | 2,976,939.01 |
| | | TOTAL FUND BALANCE | .00 | .00 |
| | | TOTAL LIABILITIES + FUND BALANCE | 360,915.50 | .00 |

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -135,972.82 | 2,253,286.68 |
| 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 | | -135,972.82 | 2,793,212.78 |
| 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 | -236,411.51 | 244,948.85 |
| 51 | 77000 | DEFERRED INFLOW RESOURCE OPEB | .00 | -346,191.00 |
| 51 | 7700P | DEFERRED INFLOW RES PEN LIAB | .00 | -237,425.58 |
| | TOTAL LIABILITIES | | -236,411.51 | -1,841,060.04 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -382,001.28 | -2,507,141.88 |
| 51 | 7602 | EXPENDITURES CONTROL | 517,974.10 | 2,756,244.86 |
| 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 | 236,411.51 | -244,948.85 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 2,915.35 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -2,915.35 |
| | TOTAL FUND BALANCE | | 372,384.33 | -952,152.74 |
| | TOTAL LIABILITIES + FUND BALANCE | | 135,972.82 | -2,793,212.78 |

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

| 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 10

| 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 10

| 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 **