

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-657,839.75	12,201,323.20
10	6121	TAXES RECEIVABLE	.00	114,172.19
10	6130	INTERFUND RECEIVABLES	.00	34,007.29
TOTAL ASSETS			-657,839.75	12,349,502.68
LIABILITIES				
10	7420	OTHER PAYABLES	.00	-629.94
10	7421	ACCOUNTS PAYABLE	58,155.56	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	80,158.11	-54,149.72
10	7461AV	AVESIS VISION	3,236.04	-3,467.40
10	7461CO	COLONIAL TAX	19,285.71	-22,014.23
10	7461D	DENTAL NON-TAXABLE PAYABLE	8,880.26	-9,713.26
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	9,531.28	-130.00
10	7461PR	COLONIAL PRE TAX	7,617.23	-8,696.51
10	7461SB	TSA CONSULTING/403 B	11,551.05	-517.50
10	7461UN	UNEMPLOYMENT PAYABLE	3,256.92	272.65
10	7461WC	WORKERS COMP PAYABLE	101,936.01	-66,593.08
10	7469	SCOTTSDALE CITY TAX PAYABLE	163,055.83	-8,387.29
10	7472	FICA WITHHELD PAYABLE	325.58	.00
10	7473	STATE TAX WITHHELD PAYABLE	32,084.83	-26,369.23
10	7474	KTRS WITHHELD PAYABLE	350,520.40	253.47
10	7475	CERS WITHHELD PAYABLE	117,569.99	-24,728.17
10	7495	PLAN SOURCE PAYABLE	-8,733.86	-59,701.44
10	7499	SCHOLARSHIPS PAYABLE	8,500.00	-103,348.67
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	.00	-5,521.23
10	7499L	STATE DEPENDENT LIFE	-553.60	-2,934.98
10	7499M	SUV MILEAGE	2,570.64	1,011.29
10	7499R	REIMBURSE BOE	.00	-.02
10	7504	COMPANION LIFE INS PAYABLE	166.48	166.48
10	7603	PURCHASE OBLIGATIONS	189,178.26	189,178.26
TOTAL LIABILITIES			1,158,292.72	-206,792.92
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,546,860.90	-1,546,860.90
10	7602	EXPENDITURES CONTROL	1,235,586.19	1,235,586.19
10	8740	COMMITTED FUND BALANCE	.00	-3,528,665.10
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-437,103.90
10	8753	ASSIGNED-PURCH OBL - CURRENT	-189,178.26	-189,178.26
10	8770	UNASSIGNED FUND BALANCE	.00	-7,676,487.79
TOTAL FUND BALANCE			-500,452.97	-12,142,709.76
TOTAL LIABILITIES + FUND BALANCE			657,839.75	-12,349,502.68

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101	CASH IN BANK	492,888.66
	20	6153	ACCOUNTS RECEIVABLE	.00
		TOTAL ASSETS	-244,219.71	492,888.66
LIABILITIES				
	20	7400	INTERFUND PAYABLES	.00
	20	7421	ACCOUNTS PAYABLE	-34,007.29
	20	7481	UNEARNED REVENUES	.00
	20	7603	PURCHASE OBLIGATIONS	256,848.23
		TOTAL LIABILITIES	950,043.81	222,840.94
FUND BALANCE				
	20	6302	REVENUES CONTROL	-766,393.89
	20	7602	EXPENDITURES CONTROL	-766,393.89
	20	8753	ASSIGNED-PURCH OBL - CURRENT	307,512.52
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-246,942.73
	20	8770	UNASSIGNED FUND BALANCE	-256,848.23
		TOTAL FUND BALANCE	.00	9,905.50
		TOTAL LIABILITIES + FUND BALANCE	.00	-9,905.50
			-705,824.10	-715,729.60
			244,219.71	-492,888.66

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	222	6101 CASH IN BANK	.00	17,776.50
		TOTAL ASSETS	.00	17,776.50
FUND BALANCE				
	222	8757 ASSIGNED - OTHER	.00	-17,776.50
		TOTAL FUND BALANCE	.00	-17,776.50
		TOTAL LIABILITIES + FUND BALANCE	.00	-17,776.50

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	-475,723.82
			TOTAL FUND BALANCE	.00	-475,723.82
			TOTAL LIABILITIES + FUND BALANCE	.00	-475,723.82

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	140,312.00	140,312.00
			TOTAL ASSETS	140,312.00	140,312.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-140,312.00	-140,312.00
			TOTAL FUND BALANCE	-140,312.00	-140,312.00
			TOTAL LIABILITIES + FUND BALANCE	-140,312.00	-140,312.00

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,490,920.96	3,942,360.12
			TOTAL ASSETS	1,490,920.96	3,942,360.12
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,490,920.96	-1,490,920.96
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,399,649.89
			TOTAL FUND BALANCE	-1,490,920.96	-3,942,360.12
			TOTAL LIABILITIES + FUND BALANCE	-1,490,920.96	-3,942,360.12

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-165,600.27	2,897,222.14
TOTAL ASSETS			-165,600.27	2,897,222.14
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	366,788.55	366,788.55
TOTAL LIABILITIES			366,788.55	366,788.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-10,189.23	-10,189.23
36	7602	EXPENDITURES CONTROL	175,789.50	175,789.50
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,062,822.41
36	8753	ASSIGNED-PURCH OBL - CURRENT	-366,788.55	-366,788.55
TOTAL FUND BALANCE			-201,188.28	-3,264,010.69
TOTAL LIABILITIES + FUND BALANCE			165,600.27	-2,897,222.14

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-26,781.92	2,248,513.45	
51	6153	ACCOUNTS RECEIVABLE	.00	83,534.12	
51	6171	INVENTORIES FOR CONSUMPTION	.00	35,270.74	
51	64000	DEF OUT OF RES/OPEB LIAB	.00	116,945.00	
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	346,733.13	
TOTAL ASSETS			-26,781.92	2,830,996.44	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	660.83	.00	
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	2,108.38	216,458.38	
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-346,191.00	
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-237,425.58	
TOTAL LIABILITIES			2,769.21	-1,869,550.51	
FUND BALANCE					
51	6302	REVENUES CONTROL	-49,001.47	-49,001.47	
51	7602	EXPENDITURES CONTROL	75,122.56	75,122.56	
51	8712	UNRESTRICTED NET POSITION	.00	-2,357,367.71	
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	-35,270.74	
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,108.38	-216,458.38	
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	214,350.00	
51	8770	UNASSIGNED FUND BALANCE	.00	-214,934.19	
TOTAL FUND BALANCE			24,012.71	-961,445.93	
TOTAL LIABILITIES + FUND BALANCE			26,781.92	-2,830,996.44	

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BALANCE SHEET FOR 2027 1

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

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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 2027 1

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	27,384,630.37
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	31,021,441.37
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	69,968.00
90	7455	LOAN INTEREST PAYABLE	.00	-331,051.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,034,728.33
90	7491	CURRENT BOND OBLIGATION	.00	-1,706,159.00
90	7493	SICK LEAVE PAYABLE	.00	-352,854.43
90	7511	BONDS PAYABLE (LONG TERM)	.00	-13,982,318.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	3,094.00
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	-641,032.68
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	-33,032,045.47
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	-1,989,443.67
TOTAL FUND BALANCE			.00	2,010,604.10
TOTAL LIABILITIES + FUND BALANCE			.00	-31,021,441.37

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