

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-6,453.38	12,205,108.18
10	6121	TAXES RECEIVABLE	.00	114,172.19
10	6130	INTERFUND RECEIVABLES	.00	34,007.29
TOTAL ASSETS			-6,453.38	12,353,287.66
LIABILITIES				
10	7420	OTHER PAYABLES	.00	-629.94
10	7461	ACCR SALARIES & BENEFT PAYABLE	-39,365.96	-50,596.45
10	7461AV	AVESIS VISION	244.90	-3,222.50
10	7461CO	COLONIAL TAX	1,126.90	-20,887.33
10	7461D	DENTAL NON-TAXABLE PAYABLE	847.46	-8,865.80
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	130.00	.00
10	7461PR	COLONIAL PRE TAX	314.70	-8,381.81
10	7461SB	TSA CONSULTING/403 B	.00	-517.50
10	7461UN	UNEMPLOYMENT PAYABLE	-1,673.19	-1,400.54
10	7461WC	WORKERS COMP PAYABLE	-5,813.86	90,539.37
10	7469	SCOTTSDALE CITY TAX PAYABLE	-45,936.02	-54,323.31
10	7473	STATE TAX WITHHELD PAYABLE	-19,872.52	-46,241.75
10	7474	KTRS WITHHELD PAYABLE	-253.47	.00
10	7475	CERS WITHHELD PAYABLE	-58,967.24	-93,933.77
10	7495	PLAN SOURCE PAYABLE	5,192.10	-3,541.76
10	7499	SCHOLARSHIPS PAYABLE	6,500.00	-96,848.67
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	200.00	-5,321.23
10	7499L	STATE DEPENDENT LIFE	393.09	-2,541.89
10	7499M	SUV MILEAGE	4,027.58	5,038.87
10	7499R	REIMBURSE BOE	.00	-.02
10	7504	COMPANION LIFE INS PAYABLE	-76.16	90.32
10	7603	PURCHASE OBLIGATIONS	-22,669.94	166,508.32
TOTAL LIABILITIES			-175,651.63	-135,849.79
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,640,120.56	-3,186,981.46
10	7602	EXPENDITURES CONTROL	1,799,555.63	3,035,141.82
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	22,669.94	-166,508.32
10	8770	UNASSIGNED FUND BALANCE	.00	-7,933,320.91
TOTAL FUND BALANCE			182,105.01	-12,217,437.87
TOTAL LIABILITIES + FUND BALANCE			6,453.38	-12,353,287.66

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-202,283.17	290,605.49
		TOTAL ASSETS	-202,283.17	290,605.49
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-34,007.29
	20	7603 PURCHASE OBLIGATIONS	-59,902.87	196,945.36
		TOTAL LIABILITIES	-59,902.87	162,938.07
FUND BALANCE				
	20	6302 REVENUES CONTROL	-555,102.04	-1,321,495.93
	20	7602 EXPENDITURES CONTROL	757,385.21	1,064,897.73
	20	8753 ASSIGNED-PURCH OBL - CURRENT	59,902.87	-196,945.36
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,905.50
	20	8770 UNASSIGNED FUND BALANCE	.00	-9,905.50
		TOTAL FUND BALANCE	262,186.04	-453,543.56
		TOTAL LIABILITIES + FUND BALANCE	202,283.17	-290,605.49

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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 2

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	225	6106	OTHER CASH	.00	479,986.22
			TOTAL ASSETS	.00	479,986.22
FUND BALANCE					
	225	8737	RESTRICTED - OTHER	.00	-475,723.82
	225	8770	UNASSIGNED FUND BALANCE	.00	-4,262.40
			TOTAL FUND BALANCE	.00	-479,986.22
			TOTAL LIABILITIES + FUND BALANCE	.00	-479,986.22

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	140,312.00
			TOTAL ASSETS	.00	140,312.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-140,312.00
			TOTAL FUND BALANCE	.00	-140,312.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-140,312.00

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-731,939.09	3,210,421.03
			TOTAL ASSETS	-731,939.09	3,210,421.03
FUND BALANCE					
	32	6302	REVENUES CONTROL	-31,035.59	-1,521,956.55
	32	7602	EXPENDITURES CONTROL	762,974.68	762,974.68
	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	731,939.09	-3,210,421.03
			TOTAL LIABILITIES + FUND BALANCE	731,939.09	-3,210,421.03

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-271,128.81	2,626,093.33
	TOTAL ASSETS			-271,128.81	2,626,093.33
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		23,234,953.04	23,601,741.59
	TOTAL LIABILITIES			23,234,953.04	23,601,741.59
FUND BALANCE					
36	6302	REVENUES CONTROL		.00	-10,189.23
36	7602	EXPENDITURES CONTROL		271,128.81	330,646.49
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-135,040.16
36	8753	ASSIGNED-PURCH OBL - CURRENT		-23,234,953.04	-23,601,741.59
36	8770	UNASSIGNED FUND BALANCE		.00	-2,811,510.43
	TOTAL FUND BALANCE			-22,963,824.23	-26,227,834.92
	TOTAL LIABILITIES + FUND BALANCE			271,128.81	-2,626,093.33

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,123,890.25	-1,123,890.25
40	7602	EXPENDITURES CONTROL	1,123,890.25	1,123,890.25
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-147,089.43	2,091,185.66
51	6153	ACCOUNTS RECEIVABLE	.00	256,073.68
51	6171	INVENTORIES FOR CONSUMPTION	.00	40,127.62
51	64000	DEF OUT OF RES/OPEB LIAB	.00	116,945.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	346,733.13
TOTAL ASSETS			-147,089.43	2,851,065.09
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	31,920.50	248,378.88
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-346,191.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-237,425.58
TOTAL LIABILITIES			31,920.50	-1,837,630.01
FUND BALANCE				
51	6302	REVENUES CONTROL	-53,253.81	-102,255.28
51	7602	EXPENDITURES CONTROL	200,343.24	275,465.80
51	8712	UNRESTRICTED NET POSITION	.00	-2,520,253.10
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	-40,127.62
51	8753	ASSIGNED-PURCH OBL - CURRENT	-31,920.50	-248,378.88
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	214,350.00
51	8770	UNASSIGNED FUND BALANCE	.00	-214,350.00
TOTAL FUND BALANCE			115,168.93	-1,013,435.08
TOTAL LIABILITIES + FUND BALANCE			147,089.43	-2,851,065.09

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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	-3,713,174.64
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-36,646,255.53
80	6231	TECHNOLOGY EQUIPMENT	.00	2,496,253.63
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,919,591.18
80	6241	VEHICLES	104,833.33	5,893,124.66
80	6242	A/D - VEHICLES	.00	-3,823,371.47
80	6251	GENERAL EQUIPMENT	.00	2,770,828.18
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,757,146.10
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,014,305.10
80	6271	INFRASTRUCTURE	.00	3,970,230.68
80	6272	A/D - INFRASTRUCTURE	.00	-412,166.23
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
80	6282SB	ACCUM AMORT INTANGIBLE SBITA	.00	-46,251.01
TOTAL ASSETS			104,833.33	47,203,234.05
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	-104,833.33	-47,203,234.05
TOTAL FUND BALANCE			-104,833.33	-47,203,234.05
TOTAL LIABILITIES + FUND BALANCE			-104,833.33	-47,203,234.05

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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	-8,478.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-101,671.67
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	-31,484.25
81	6251	GENERAL EQUIPMENT	.00	1,158,911.66
81	6252	A/D - GENERAL EQUIPMENT	.00	-895,400.54
81	6261	CONSTRUCTION WORK IN PROGRESS	.00	215,000.00
TOTAL ASSETS			.00	692,473.45
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-692,473.45
TOTAL FUND BALANCE			.00	-692,473.45
TOTAL LIABILITIES + FUND BALANCE			.00	-692,473.45

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	25,709,209.69
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	29,346,020.69
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	56,876.00
90	7455	LOAN INTEREST PAYABLE	.00	-348,855.00
90	7481	ADVANCES FROM GRANTORS	.00	-638,583.35
90	7491	CURRENT BOND OBLIGATION	.00	-1,731,159.00
90	7493	SICK LEAVE PAYABLE	.00	-432,281.59
90	7511	BONDS PAYABLE (LONG TERM)	.00	-12,251,159.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	4,528.00
90	7541O	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	-31,038,630.65
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,073,314.27
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-1,976,102.58
TOTAL FUND BALANCE			.00	1,692,609.96
TOTAL LIABILITIES + FUND BALANCE			.00	-29,346,020.69

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