ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-179,579.66	12,015,391.22
	10	6121	TAXES RECEIVABLE	.00	114,172.19
	10	6130	INTERFUND RECEIVABLES	.00	34,007.29
		TOTAL ASSETS		-179,579.66	12,163,570.70
LIABILITIES					
	10	7420	OTHER PAYABLES	.00	-629.94
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-21,678.73	-72,275.18
	10	7461AV	AVESIS VISION	-38.28	-3,260.78
	10	7461CO	COLONIAL TAX	-323.32	-21,210.65
	10	7461D	DENTAL NON-TAXABLE PAYABLE	-114.38	-8,980.18
	10	7461PR	COLONIAL PRE TAX	-144.57	-8,526.38
	10	7461SB	TSA CONSULTING/403 B	-5,484.65	-6,002.15
	10	7461UN	UNEMPLOYMENT PAYABLE	-970.18	-2,370.72
	10	7461WC	WORKERS COMP PAYABLE	-12,448.74	78,090.63
	10	7469	SCOTTSVILLE CITY TAX PAYABLE	-47,033.40	-101,356.71
	10	7473	STATE TAX WITHHELD PAYABLE	-1,028.03	-47,269.78
	10	7474	KTRS WITHHELD PAYABLE	-134,966.34	-134,966.34
	10	7475	CERS WITHHELD PAYABLE	-8,557.70	-102,491.47
	10	7495	PLAN SOURCE PAYABLE	-62,738.34	-66,280.10
	10	7499	SCHOLARSHIPS PAYABLE	1,000.00	-95,848.67
	10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
	10	7499BD	EE BEVERAGE ACCOUNT	50.00	-197.34
	10	7499E	EMPLOYEE INCENTIVES	.00	-5,321.23
	10	7499L	STATE DEPENDENT LIFE	-2,745.74	-5,287.63
	10	7499M	SUV MILEAGE	189.79	5,228.66
	10	7499R	REIMBURSE BOE	.00	-.02
	10	7504	COMPANION LIFE INS PAYABLE	-6.99	83.33
	10	7603	PURCHASE OBLIGATIONS	-7,065.97	159,442.35
		TOTAL LIABILITIES		-304,105.57	-439,955.36
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,442,531.80	-4,619,375.96
	10	7602	EXPENDITURES CONTROL	1,919,151.06	4,954,292.88
	10	8740	COMMITTED FUND BALANCE	.00	-3,528,665.10
	10	8752	ASSIGNED - SITE-BASED CFWD	.00	-221,872.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	7,065.97	-159,442.35
	10	8770	UNASSIGNED FUND BALANCE	.00	-8,148,552.81
		TOTAL FUND BALANCE		483,685.23	-11,723,615.34
		TOTAL LIABILITIES + FUND BALANCE		179,579.66	-12,163,570.70

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-246,581.85	44,956.95
		TOTAL ASSETS		-246,581.85	44,956.95
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-34,007.29
	20	7603	PURCHASE OBLIGATIONS	25,905.43	222,850.79
		TOTAL LIABILITIES		25,905.43	188,843.50
FUND BALANCE					
	20	6302	REVENUES CONTROL	-373,942.49	-1,696,371.73
	20	7602	EXPENDITURES CONTROL	620,524.34	1,685,422.07
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-25,905.43	-222,850.79
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,905.50
	20	8770	UNASSIGNED FUND BALANCE	.00	-9,905.50
		TOTAL FUND BALANCE		220,676.42	-233,800.45
		TOTAL LIABILITIES + FUND BALANCE		246,581.85	-44,956.95

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 22 DIST ACTIVITY (SPEC REV MY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	222	6101	CASH IN BANK	1,760.00	19,536.50
		TOTAL ASSETS		1,760.00	19,536.50
FUND BALANCE					
	0152826	6302	REVENUES CONTROL	-1,760.00	-1,760.00
	222	8757	ASSIGNED - OTHER	.00	-17,776.50
		TOTAL FUND BALANCE		-1,760.00	-19,536.50
		TOTAL LIABILITIES + FUND BALANCE		-1,760.00	-19,536.50

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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

BALANCE SHEET FOR 2027 3

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

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-384,705.37	2,825,715.66
		TOTAL ASSETS		-384,705.37	2,825,715.66
FUND BALANCE					
	32	6302	REVENUES CONTROL	-26,356.95	-1,548,313.50
	32	7602	EXPENDITURES CONTROL	411,062.32	1,174,037.00
	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		384,705.37	-2,825,715.66
		TOTAL LIABILITIES + FUND BALANCE		384,705.37	-2,825,715.66

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,379,108.38	1,258,493.49
	36	6101C	CONSTRUCTION CASH	823,552.56	20,913,365.15
		TOTAL ASSETS		-555,555.82	22,171,858.64
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	4,765,626.93	28,367,368.52
		TOTAL LIABILITIES		4,765,626.93	28,367,368.52
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-20,111,510.36
	36	7602	EXPENDITURES CONTROL	555,555.82	886,202.31
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-135,040.16
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-4,765,626.93	-28,367,368.52
	36	8770	UNASSIGNED FUND BALANCE	.00	-2,811,510.43
		TOTAL FUND BALANCE		-4,210,071.11	-50,539,227.16
		TOTAL LIABILITIES + FUND BALANCE		555,555.82	-22,171,858.64

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-411,062.32	-1,534,952.57
40	7602	EXPENDITURES CONTROL	411,062.32	1,534,952.57
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-68,075.03	2,020,846.08
	51	6153	ACCOUNTS RECEIVABLE	.00	41,073.68
	51	6171	INVENTORIES FOR CONSUMPTION	.00	40,127.62
	51	6400O	DEF OUT OF RES/OPEB LIAB	.00	116,945.00
	51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	346,733.13
		TOTAL ASSETS		-68,075.03	2,565,725.51
LIABILITIES					
	51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	44,789.00
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,546,963.68
	51	7603	PURCHASE OBLIGATIONS	46,292.77	294,671.65
	51	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-346,191.00
	51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-237,425.58
		TOTAL LIABILITIES		46,292.77	-1,791,337.24
FUND BALANCE					
	51	6302	REVENUES CONTROL	-202,852.32	-314,261.93
	51	7602	EXPENDITURES CONTROL	270,927.35	557,812.03
	51	8712	UNRESTRICTED NET POSITION	.00	-2,305,253.10
	51	8737O	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	-46,292.77	-294,671.65
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	214,350.00
	51	8770	UNASSIGNED FUND BALANCE	.00	-214,350.00
		TOTAL FUND BALANCE		21,782.26	-774,388.27
		TOTAL LIABILITIES + FUND BALANCE		68,075.03	-2,565,725.51

BALANCE SHEET FOR 2027 3

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	.00	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	183,250.83
	80	6281RU	RIGHT OF USE ASSET	.00	196,704.00
	80	6281SB	INTANGIBLE - SBITA	.00	138,753.05
	80	6282RU	ACC AMORT INTANG RIGHT OF USE	.00	-49,176.00
	80	6282SB	ACCUM AMORT INTANGIBLE SBITA	.00	-46,251.01
		TOTAL ASSETS		.00	47,131,343.23
FUND BALANCE					
	80	8710	INVESTMENT IN GOVT ASSETS	.00	-47,131,343.23
		TOTAL FUND BALANCE		.00	-47,131,343.23
		TOTAL LIABILITIES + FUND BALANCE		.00	-47,131,343.23

BALANCE SHEET FOR 2027 3

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

BALANCE SHEET FOR 2027 3

FUND: 9 LONG-TERM DEBT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	45,799,022.28
	90	6400O	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	49,435,833.28
LIABILITIES					
	90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	-565,580.85
	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	-32,251,159.00
	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	-147,528.00
	90	7590SB	LT LIABILITY SBITA LIABILITY	.00	-92,502.03
	90	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-3,293,664.00
	90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,017,766.00
		TOTAL LIABILITIES		.00	-51,611,911.50
FUND BALANCE					
	90	7602	EXPENDITURES CONTROL	.00	532,644.26
	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	-2,025,278.58
		TOTAL FUND BALANCE		.00	2,176,078.22
		TOTAL LIABILITIES + FUND BALANCE		.00	-49,435,833.28

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