

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,362,530.75	6,331,881.31
10	6130	INTERFUND RECEIVABLES	-817,058.73	.00
	TOTAL ASSETS		545,472.02	6,331,881.31
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	7,073.69	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	50,191.64	-7,897.82
10	7461CO	COLONIAL TAX	24.24	.00
10	7461PR	COLONIAL PRE TAX	-24.24	-47.02
10	7461UN	UNEMPLOYMENT PAYABLE	4,153.61	-58.95
10	7461WC	WORKERS COMP PAYABLE	65,241.32	65,241.32
10	7471	FEDERAL TAX WITHHELD PAYABLE	80.81	.00
10	7472	FICA WITHHELD PAYABLE	-.81	-.81
10	7473	STATE TAX WITHHELD PAYABLE	64,003.38	-4,954.73
10	7474	KTRS WITHHELD PAYABLE	16,225.97	-3,439.80
10	7475	CERS WITHHELD PAYABLE	152,990.00	-34,980.00
10	7495	PLAN SOURCE PAYABLE	-8,538.42	-8,538.42
10	7499	SCHOLARSHIPS PAYABLE	5,000.00	-86,907.83
10	7499L	STATE DEPENDENT LIFE	-247.14	-247.14
10	7504	COMPANION LIFE INS PAYABLE	-22.21	-22.21
10	7603	PURCHASE OBLIGATIONS	472,072.21	472,072.21
	TOTAL LIABILITIES		828,224.05	390,218.80
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,405,922.19	-1,405,922.19
10	7602	EXPENDITURES CONTROL	504,298.33	504,298.33
10	8730	RESTRICTED FUND BALANCE	.00	-200,000.00
10	8741	COMMITTED - SITE-BASED CFWD	.00	186,248.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-186,248.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-472,072.21	-472,072.21
10	8770	UNASSIGNED FUND BALANCE	.00	-5,148,404.04
	TOTAL FUND BALANCE		-1,373,696.07	-6,722,100.11
	TOTAL LIABILITIES + FUND BALANCE		-545,472.02	-6,331,881.31

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-563,673.19	-563,673.19
20	6153	ACCOUNTS RECEIVABLE	-1,673,000.51	.00
		TOTAL ASSETS	-2,236,673.70	-563,673.19
LIABILITIES				
20	7400	INTERFUND PAYABLES	817,058.73	-.10
20	7421	ACCOUNTS PAYABLE	740.86	.00
20	7481	UNEARNED REVENUES	855,200.82	.00
20	7603	PURCHASE OBLIGATIONS	540,595.72	540,595.72
		TOTAL LIABILITIES	2,213,596.13	540,595.62
FUND BALANCE				
20	6302	REVENUES CONTROL	-547,090.82	-547,090.82
20	7602	EXPENDITURES CONTROL	1,110,764.11	1,110,764.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	-540,595.72	-540,595.72
		TOTAL FUND BALANCE	23,077.57	23,077.57
		TOTAL LIABILITIES + FUND BALANCE	2,236,673.70	563,673.19

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	225	6106 OTHER CASH	.00	443,745.00
		TOTAL ASSETS	.00	443,745.00
FUND BALANCE				
	225	8737 RESTRICTED - OTHER	.00	-443,385.00
	225	8770 UNASSIGNED FUND BALANCE	.00	-360.00
		TOTAL FUND BALANCE	.00	-443,745.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-443,745.00

BALANCE SHEET FOR 2024 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	140,000.00	140,000.00
		TOTAL ASSETS	140,000.00	140,000.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-140,000.00	-140,000.00
		TOTAL FUND BALANCE	-140,000.00	-140,000.00
		TOTAL LIABILITIES + FUND BALANCE	-140,000.00	-140,000.00

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	694,145.27	694,145.27
		TOTAL ASSETS	694,145.27	694,145.27
FUND BALANCE				
	32	6302 REVENUES CONTROL	-694,145.27	-694,145.27
		TOTAL FUND BALANCE	-694,145.27	-694,145.27
		TOTAL LIABILITIES + FUND BALANCE	-694,145.27	-694,145.27

BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	355.59	65,775.23
		TOTAL ASSETS	355.59	65,775.23
FUND BALANCE				
36	6302	REVENUES CONTROL	-569,635.29	-569,635.29
36	7602	EXPENDITURES CONTROL	569,279.70	569,279.70
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-65,419.64
		TOTAL FUND BALANCE	-355.59	-65,775.23
		TOTAL LIABILITIES + FUND BALANCE	-355.59	-65,775.23

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-8,395.90	2,361,071.12
51	6153	ACCOUNTS RECEIVABLE	.00	33,744.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	74,726.75
51	64000	DEF OUT OF RES/OPEB LIAB	.00	258,868.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	235,507.13
	TOTAL ASSETS		-8,395.90	2,963,917.33
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	2,711.86	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	392,625.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-450,639.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,894,165.68
51	7603	PURCHASE OBLIGATIONS	654.99	654.99
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-236,840.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-288,285.58
	TOTAL LIABILITIES		3,366.85	-2,476,650.27
FUND BALANCE				
51	6302	REVENUES CONTROL	-46,581.34	-46,581.34
51	7602	EXPENDITURES CONTROL	52,265.38	52,265.38
51	8712	UNRESTRICTED NET POSITION	.00	-2,475,226.24
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	428,611.00
51	8737P	RESTRICTED -OTHER	.00	1,554,320.13
51	8739	RESTRICTED NET POSITION	.00	-1.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-654.99	-654.99
	TOTAL FUND BALANCE		5,029.05	-487,267.06
TOTAL LIABILITIES + FUND BALANCE			8,395.90	-2,963,917.33

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BALANCE SHEET FOR 2024 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	4,450,516.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,223,095.24
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,425,143.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-30,846,471.39
80	6231	TECHNOLOGY EQUIPMENT	.00	3,464,624.66
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,126,966.70
80	6241	VEHICLES	.00	4,136,572.00
80	6242	A/D - VEHICLES	.00	-3,123,372.77
80	6251	GENERAL EQUIPMENT	.00	2,176,805.13
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,347,347.52
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	83,447.00
	TOTAL ASSETS		.00	48,076,987.43
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-48,076,987.43
	TOTAL FUND BALANCE		.00	-48,076,987.43
	TOTAL LIABILITIES + FUND BALANCE		.00	-48,076,987.43

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 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	-6,540.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-78,651.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,721.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,721.30
81	6241	VEHICLES	.00	17,122.00
81	6242	A/D - VEHICLES	.00	-12,270.77
81	6251	GENERAL EQUIPMENT	.00	1,003,969.75
81	6252	A/D - GENERAL EQUIPMENT	.00	-772,578.22
TOTAL ASSETS			.00	448,490.34
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-448,490.34
TOTAL FUND BALANCE			.00	-448,490.34
TOTAL LIABILITIES + FUND BALANCE			.00	-448,490.34

ALLEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	39,232,829.37
90	64000	DEF OUT OF RES/OPEB LIAB	.00	3,286,629.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,325,259.00
	TOTAL ASSETS		.00	43,844,717.37
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	115,095.00
90	7455	LOAN INTEREST PAYABLE	.00	-365,143.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,032,790.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,451,159.00
90	7493	SICK LEAVE PAYABLE	.00	-345,409.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-19,480,795.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	44,674.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-6,946,683.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-8,452,907.00
90	7551	COMPENSATED ABSENCES	.00	-588,457.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-4,714,720.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,622,900.00
	TOTAL LIABILITIES		.00	-46,841,194.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,307,599.36
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-906,521.00
	TOTAL FUND BALANCE		.00	2,996,476.63
	TOTAL LIABILITIES + FUND BALANCE		.00	-43,844,717.37

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