

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	339,904.54	8,476,179.21
		<b>TOTAL ASSETS</b>	<b>339,904.54</b>	<b>8,476,179.21</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-63.57	-63.57
10	7461	ACCR SALARIES & BENEFT PAYABLE	10,864.17	-32,605.06
10	7461CO	COLONIAL TAX	19,605.15	37,881.81
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	.00	2,644.00
10	7461PR	COLONIAL PRE TAX	8,303.57	4,426.40
10	7461SB	TSA CONSULTING/403 B	.00	-2,644.00
10	7461UN	UNEMPLOYMENT PAYABLE	-605.90	-1,834.01
10	7461WC	WORKERS COMP PAYABLE	-4,872.75	41,061.04
10	7469	SCOTTSVILLE CITY TAX PAYABLE	34.36	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	146.72	.00
10	7472	FICA WITHHELD PAYABLE	66.48	.00
10	7473	STATE TAX WITHHELD PAYABLE	-310.97	-27,572.56
10	7474	KTRS WITHHELD PAYABLE	-2,324.59	-118,376.41
10	7475	CERS WITHHELD PAYABLE	2,005.35	-106,625.70
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7480	GARNISHMENT PAYABLE	168.22	485.13
10	7492	HARTFORD	3.65	7.30
10	7495	PLAN SOURCE PAYABLE	54,393.44	1,819.00
10	7499	SCHOLARSHIPS PAYABLE	-12,636.00	-92,543.83
10	7499L	STATE DEPENDENT LIFE	1,951.26	42.81
10	7504	COMPANION LIFE INS PAYABLE	19.05	229.55
10	7603	PURCHASE OBLIGATIONS	-121,206.36	564,051.88
		<b>TOTAL LIABILITIES</b>	<b>-44,458.72</b>	<b>270,733.09</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,079,477.57	-11,572,833.88
10	7602	EXPENDITURES CONTROL	1,662,825.39	8,769,442.62
10	8740	COMMITTED FUND BALANCE	.00	-1,560,097.78
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-147,102.77
10	8753	ASSIGNED-PURCH OBL - CURRENT	121,206.36	-564,051.88
10	8757	ASSIGNED - OTHER	.00	-15,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-3,657,268.61
		<b>TOTAL FUND BALANCE</b>	<b>-295,445.82</b>	<b>-8,746,912.30</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-339,904.54</b>	<b>-8,476,179.21</b>

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	404,516.53	22,140.49
		<b>TOTAL ASSETS</b>	<b>404,516.53</b>	<b>22,140.49</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-.10
20	7603	PURCHASE OBLIGATIONS	-121,782.03	330,905.25
		<b>TOTAL LIABILITIES</b>	<b>-121,782.03</b>	<b>330,905.15</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,128,831.74	-5,611,658.86
20	7602	EXPENDITURES CONTROL	724,315.21	5,589,518.47
20	8753	ASSIGNED-PURCH OBL - CURRENT	121,782.03	-330,905.25
		<b>TOTAL FUND BALANCE</b>	<b>-282,734.50</b>	<b>-353,045.64</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-404,516.53</b>	<b>-22,140.49</b>

## BALANCE SHEET FOR 2024 6

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	225	6106 OTHER CASH	.00	411,649.88
		TOTAL ASSETS	.00	411,649.88
FUND BALANCE				
	225	8737 RESTRICTED - OTHER	.00	-411,649.88
		TOTAL FUND BALANCE	.00	-411,649.88
		TOTAL LIABILITIES + FUND BALANCE	.00	-411,649.88

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 6

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	140,000.00
		TOTAL ASSETS	.00	140,000.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-140,000.00
		TOTAL FUND BALANCE	.00	-140,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-140,000.00

## BALANCE SHEET FOR 2024 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	294,751.72	880,443.41
		TOTAL ASSETS	<b>294,751.72</b>	<b>880,443.41</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-294,751.72	-2,677,351.66
	32	7602 EXPENDITURES CONTROL	.00	1,848,697.52
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
		TOTAL FUND BALANCE	<b>-294,751.72</b>	<b>-880,443.41</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-294,751.72</b>	<b>-880,443.41</b>

## BALANCE SHEET FOR 2024 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-315,675.49	-248,807.92
		TOTAL ASSETS	-315,675.49	-248,807.92
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-823,484.70
36	7602	EXPENDITURES CONTROL	315,675.49	1,137,712.26
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-65,419.64
		TOTAL FUND BALANCE	315,675.49	248,807.92
		TOTAL LIABILITIES + FUND BALANCE	315,675.49	248,807.92

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## BALANCE SHEET FOR 2024 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,212,000.92
40	7602	EXPENDITURES CONTROL	.00	2,212,000.92
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	99,414.83	2,469,482.22
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	243,156.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	384,306.13
	<b>TOTAL ASSETS</b>		<b>99,414.83</b>	<b>3,205,415.43</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-456,810.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,673,594.68
51	7603	PURCHASE OBLIGATIONS	-8,543.44	900.64
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-249,955.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-222,884.58
	<b>TOTAL LIABILITIES</b>		<b>-8,543.44</b>	<b>-2,602,343.62</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-282,860.05	-1,344,788.35
51	7602	EXPENDITURES CONTROL	183,445.22	1,242,061.29
51	8712	UNRESTRICTED NET POSITION	.00	-2,400,499.49
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	463,609.00
51	8737P	RESTRICTED -OTHER	.00	1,512,173.13
51	8739	RESTRICTED NET POSITION	.00	-74,726.75
51	8753	ASSIGNED-PURCH OBL - CURRENT	8,543.44	-900.64
	<b>TOTAL FUND BALANCE</b>		<b>-90,871.39</b>	<b>-603,071.81</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-99,414.83</b>	<b>-3,205,415.43</b>

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 6

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	-3,222,865.05
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-30,847,072.38
80	6231	TECHNOLOGY EQUIPMENT	.00	2,823,504.53
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,687,700.80
80	6241	VEHICLES	.00	4,414,929.00
80	6242	A/D - VEHICLES	.00	-2,915,994.85
80	6251	GENERAL EQUIPMENT	.00	2,365,870.49
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,312,493.61
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	694,776.11
80	6271	INFRASTRUCTURE	.00	25,600.00
80	6272	A/D - INFRASTRUCTURE	.00	-784.17
	TOTAL ASSETS		.00	49,172,794.53
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,172,794.53
	TOTAL FUND BALANCE		.00	-49,172,794.53
	TOTAL LIABILITIES + FUND BALANCE		.00	-49,172,794.53

## BALANCE SHEET FOR 2024 6

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	-7,025.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-84,406.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,023.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,023.30
81	6241	VEHICLES	.00	17,122.00
81	6242	A/D - VEHICLES	.00	-15,695.17
81	6251	GENERAL EQUIPMENT	.00	997,890.15
81	6252	A/D - GENERAL EQUIPMENT	.00	-782,915.68
	TOTAL ASSETS		.00	422,409.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-422,409.38
	TOTAL FUND BALANCE		.00	-422,409.38
	TOTAL LIABILITIES + FUND BALANCE		.00	-422,409.38

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 6

FUND: 9		LONG-TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	36,216,521.62
90	64000	DEF OUT OF RES/OPEB LIAB	.00	4,673,247.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,078,670.00
TOTAL ASSETS			.00	42,968,438.62
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	106,925.00
90	7455	LOAN INTEREST PAYABLE	.00	-350,309.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,732,375.00
90	7491	CURRENT BOND OBLIGATION	.00	-1,933,947.25
90	7493	SICK LEAVE PAYABLE	.00	-430,132.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-17,179,636.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	22,807.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-9,400,838.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-9,052,309.00
90	7551	COMPENSATED ABSENCES	.00	-514,482.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-3,694,229.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,205,560.00
TOTAL LIABILITIES			.00	-45,364,085.25
<b>FUND BALANCE</b>				
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	-1,507,351.00
TOTAL FUND BALANCE			.00	2,395,646.63
TOTAL LIABILITIES + FUND BALANCE			.00	-42,968,438.62

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