

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	3,184,513.75	10,448,265.16
		<b>TOTAL ASSETS</b>	<b>3,184,513.75</b>	<b>10,448,265.16</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	14,518.29
10	7461	ACCR SALARIES & BENEFT PAYABLE	104.09	-52,145.08
10	7461AV	AVESIS VISION	-3,255.18	-9,813.18
10	7461CO	COLONIAL TAX	120.36	-30,557.26
10	7461D	DENTAL NON-TAXABLE PAYABLE	3,560.83	-1,845.05
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	-3,255.00	-611.00
10	7461L	STATE/DEPENDENT LIFE	.00	-137.46
10	7461PR	COLONIAL PRE TAX	58.75	2,215.43
10	7461SB	TSA CONSULTING/403 B	-82.27	-8,707.80
10	7461UN	UNEMPLOYMENT PAYABLE	-587.44	-1,099.41
10	7461WC	WORKERS COMP PAYABLE	-4,444.24	-4,251.24
10	7469	SCOTTSVILLE CITY TAX PAYABLE	-44,063.08	-66,918.99
10	7473	STATE TAX WITHHELD PAYABLE	-391.29	-25,859.27
10	7474	KTRS WITHHELD PAYABLE	1,120.29	-126,960.02
10	7475	CERS WITHHELD PAYABLE	-4,603.19	-97,374.84
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7480	GARNISHMENT PAYABLE	124.72	812.47
10	7495	PLAN SOURCE PAYABLE	-230.33	-53,596.28
10	7499	SCHOLARSHIPS PAYABLE	.00	-80,043.83
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499L	STATE DEPENDENT LIFE	-42.02	-2,432.10
10	7500	CHILD SUP PAYBABLE	.00	-812.47
10	7504	COMPANION LIFE INS PAYABLE	174.72	982.10
10	7603	PURCHASE OBLIGATIONS	469,192.95	1,008,957.96
		<b>TOTAL LIABILITIES</b>	<b>413,502.67</b>	<b>463,897.88</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,968,531.81	-10,628,079.01
10	7602	EXPENDITURES CONTROL	1,839,708.34	8,090,005.67
10	8740	COMMITTED FUND BALANCE	.00	-2,832,572.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-277,644.79
10	8753	ASSIGNED-PURCH OBL - CURRENT	-469,192.95	-1,008,957.96
10	8770	UNASSIGNED FUND BALANCE	.00	-4,254,914.95
		<b>TOTAL FUND BALANCE</b>	<b>-3,598,016.42</b>	<b>-10,912,163.04</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-3,184,513.75</b>	<b>-10,448,265.16</b>

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	37,327.57	109,555.18
			TOTAL ASSETS	37,327.57	109,555.18
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	108,329.22	422,026.35
			TOTAL LIABILITIES	108,329.22	422,026.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-666,643.67	-4,224,560.33
	20	7602	EXPENDITURES CONTROL	629,316.10	4,115,005.15
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-108,329.22	-422,026.35
			TOTAL FUND BALANCE	-145,656.79	-531,581.53
			TOTAL LIABILITIES + FUND BALANCE	-37,327.57	-109,555.18

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	.00	5,719.42
TOTAL ASSETS			.00	5,719.42
FUND BALANCE				
0152826	6302	REVENUES CONTROL	.00	-1,292.50
222	8770	UNASSIGNED FUND BALANCE	.00	-4,426.92
TOTAL FUND BALANCE			.00	-5,719.42
TOTAL LIABILITIES + FUND BALANCE			.00	-5,719.42

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	225	6106	OTHER CASH	.00	440,516.46
			TOTAL ASSETS	.00	440,516.46
FUND BALANCE					
	225	8737	RESTRICTED - OTHER	.00	-411,649.88
	225	8770	UNASSIGNED FUND BALANCE	.00	-28,866.58
			TOTAL FUND BALANCE	.00	-440,516.46
			TOTAL LIABILITIES + FUND BALANCE	.00	-440,516.46

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	137,650.00
			TOTAL ASSETS	.00	137,650.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-137,650.00
			TOTAL FUND BALANCE	.00	-137,650.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-137,650.00

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,474,989.53	1,894,743.82
	32	6153	ACCOUNTS RECEIVABLE	.00	360,915.50
		TOTAL ASSETS		1,474,989.53	2,255,659.32
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,883,852.03	-2,807,328.30
	32	7602	EXPENDITURES CONTROL	408,862.50	2,231,094.35
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
	32	8737	RESTRICTED - OTHER	.00	-1,627,636.10
		TOTAL FUND BALANCE		-1,474,989.53	-2,255,659.32
		TOTAL LIABILITIES + FUND BALANCE		-1,474,989.53	-2,255,659.32

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	245.24	70,177.22
			TOTAL ASSETS	245.24	70,177.22
FUND BALANCE					
	36	6302	REVENUES CONTROL	-245.24	-1,633.45
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-68,543.77
			TOTAL FUND BALANCE	-245.24	-70,177.22
			TOTAL LIABILITIES + FUND BALANCE	-245.24	-70,177.22

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	200.00	200.00
			TOTAL ASSETS	200.00	200.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-408,862.50	-2,766,848.38
	40	7602	EXPENDITURES CONTROL	408,662.50	2,766,648.38
			TOTAL FUND BALANCE	-200.00	-200.00
			TOTAL LIABILITIES + FUND BALANCE	-200.00	-200.00



# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 51    FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	52,310.86	2,371,031.66
51	6153	ACCOUNTS RECEIVABLE	.00	3,258.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	90,535.09
51	64000	DEF OUT OF RES/OPEB LIAB	.00	170,795.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	435,630.13
TOTAL ASSETS			52,310.86	3,071,250.21
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-27,701.35
51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
51	75410	UNFUNDED OPEB LIABILITIES	.00	34,996.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,626,450.68
51	7603	PURCHASE OBLIGATIONS	5,797.51	22,344.29
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-529,067.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-317,691.58
TOTAL LIABILITIES			5,797.51	-2,443,787.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-308,986.18	-933,449.96
51	7602	EXPENDITURES CONTROL	256,675.32	1,123,934.02
51	8712	UNRESTRICTED NET POSITION	.00	-2,536,856.07
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	323,276.00
51	8737P	RESTRICTED -OTHER	.00	1,508,513.13
51	8739	RESTRICTED NET POSITION	.00	-90,535.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,797.51	-22,344.29
TOTAL FUND BALANCE			-58,108.37	-627,462.26
TOTAL LIABILITIES + FUND BALANCE			-52,310.86	-3,071,250.21

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

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	-3,387,822.87
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-32,790,900.99
80	6231	TECHNOLOGY EQUIPMENT	.00	2,351,296.63
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,370,820.91
80	6241	VEHICLES	.00	4,801,742.00
80	6242	A/D - VEHICLES	.00	-3,195,264.23
80	6251	GENERAL EQUIPMENT	.00	2,462,901.34
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,399,508.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	176,929.78
80	6271	INFRASTRUCTURE	.00	6,692,296.12
80	6272	A/D - INFRASTRUCTURE	.00	-15,953.12
TOTAL ASSETS			.00	53,159,920.55
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,159,920.55
TOTAL FUND BALANCE			.00	-53,159,920.55
TOTAL LIABILITIES + FUND BALANCE			.00	-53,159,920.55

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

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	-7,509.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-90,161.67
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	-17,122.00
81	6251	GENERAL EQUIPMENT	.00	1,095,364.27
81	6252	A/D - GENERAL EQUIPMENT	.00	-820,456.47
TOTAL ASSETS			.00	474,676.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-474,676.38
TOTAL FUND BALANCE			.00	-474,676.38
TOTAL LIABILITIES + FUND BALANCE			.00	-474,676.38

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	31,011,290.00
90	64000	DEF OUT OF RES/OPEB LIAB	.00	2,762,539.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,040,447.00
TOTAL ASSETS			.00	35,814,276.00
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	92,137.00
90	7455	LOAN INTEREST PAYABLE	.00	-343,288.00
90	7481	ADVANCES FROM GRANTORS	.00	-1,400,680.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,241,159.25
90	7493	SICK LEAVE PAYABLE	.00	-401,129.23
90	7511	BONDS PAYABLE (LONG TERM)	.00	-14,938,477.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	16,236.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-4,470,083.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-7,618,133.00
90	7551	COMPENSATED ABSENCES	.00	-501,055.15
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-4,584,558.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,488,038.00
TOTAL LIABILITIES			.00	-37,878,227.63
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	-1,839,046.00
TOTAL FUND BALANCE			.00	2,063,951.63
TOTAL LIABILITIES + FUND BALANCE			.00	-35,814,276.00

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