

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	146,248.29	9,542,787.34
10	6130	INTERFUND RECEIVABLES	.00	779,406.03
10	6153	ACCOUNTS RECEIVABLE	.00	138,518.17
TOTAL ASSETS			146,248.29	10,460,711.54
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	171.78	-13,183.06
10	7461	ACCR SALARIES & BENEFIT PAYABLE	53,099.54	-50,323.21
10	7461AV	AVESIS VISION	2,901.01	-3,179.53
10	7461CO	COLONIAL TAX	16,960.33	-19,543.15
10	7461D	DENTAL NON-TAXABLE PAYABLE	7,613.47	-8,413.39
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	-645.00	-3,385.00
10	7461PR	COLONIAL PRE TAX	7,005.02	-7,888.72
10	7461SB	TSA CONSULTING/403 B	-2,867.04	-10,662.96
10	7461UN	UNEMPLOYMENT PAYABLE	3,230.70	325.22
10	7461WC	WORKERS COMP PAYABLE	-3,369.53	-40,060.90
10	7469	SCOTTSVILLE CITY TAX PAYABLE	-8,541.95	-173,941.89
10	7472	FICA WITHHELD PAYABLE	16.80	.00
10	7473	STATE TAX WITHHELD PAYABLE	55,450.02	-9,644.92
10	7474	KTRS WITHHELD PAYABLE	-25,490.13	-25,490.13
10	7475	CERS WITHHELD PAYABLE	114,176.02	-33,140.53
10	7475C	CERS EMPLOYEE REFUNDS	.00	349.31
10	7495	PLAN SOURCE PAYABLE	49,752.30	-53,615.32
10	7499	SCHOLARSHIPS PAYABLE	12,000.00	-89,280.05
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	.00	-7,475.00
10	7499L	STATE DEPENDENT LIFE	2,129.76	-2,584.31
10	7499M	SUV MILEAGE	2,499.29	2,871.36
10	7504	COMPANION LIFE INS PAYABLE	146.68	146.68
10	7603	PURCHASE OBLIGATIONS	124,754.95	586,267.92
TOTAL LIABILITIES			410,994.02	37,376.02
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,494,269.81	-1,494,269.81
10	7602	EXPENDITURES CONTROL	1,061,782.45	1,061,782.45
10	8740	COMMITTED FUND BALANCE	.00	-2,426,958.10
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-265,183.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	-124,754.95	-586,267.92
10	8770	UNASSIGNED FUND BALANCE	.00	-6,787,190.87
TOTAL FUND BALANCE			-557,242.31	-10,498,087.56
TOTAL LIABILITIES + FUND BALANCE			-146,248.29	-10,460,711.54

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	768,077.32	768,077.32
	20	6153	ACCOUNTS RECEIVABLE	-844,090.82	.00
TOTAL ASSETS				-76,013.50	768,077.32
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-57,575.03
	20	7421	ACCOUNTS PAYABLE	42,102.60	.00
	20	7481	UNEARNED REVENUES	744,413.19	.00
	20	7603	PURCHASE OBLIGATIONS	5,578.60	156,563.92
TOTAL LIABILITIES				792,094.39	98,988.89
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,164,321.99	-1,164,321.99
	20	7602	EXPENDITURES CONTROL	453,819.70	453,819.70
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,578.60	-156,563.92
TOTAL FUND BALANCE				-716,080.89	-867,066.21
TOTAL LIABILITIES + FUND BALANCE				76,013.50	-768,077.32

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	.00	10,490.95
		TOTAL ASSETS	.00	10,490.95
LIABILITIES				
0152826	7603	PURCHASE OBLIGATIONS	.00	1,045.00
		TOTAL LIABILITIES	.00	1,045.00
FUND BALANCE				
0152826	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,045.00
0152826	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,045.00
0152826	8770	UNASSIGNED FUND BALANCE	.00	-1,045.00
222	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,045.00
222	8770	UNASSIGNED FUND BALANCE	.00	-9,445.95
		TOTAL FUND BALANCE	.00	-11,535.95
		TOTAL LIABILITIES + FUND BALANCE	.00	-10,490.95

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	225	6106	OTHER CASH	.00	475,723.82
			TOTAL ASSETS	.00	475,723.82
FUND BALANCE					
	225	8737	RESTRICTED - OTHER	.00	-411,649.88
	225	8770	UNASSIGNED FUND BALANCE	.00	-64,073.94
			TOTAL FUND BALANCE	.00	-475,723.82
			TOTAL LIABILITIES + FUND BALANCE	.00	-475,723.82

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	141,000.00	141,000.00
			TOTAL ASSETS	141,000.00	141,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-141,000.00	-141,000.00
			TOTAL FUND BALANCE	-141,000.00	-141,000.00
			TOTAL LIABILITIES + FUND BALANCE	-141,000.00	-141,000.00

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,717,356.13	1,769,145.40
	32	6153	ACCOUNTS RECEIVABLE	-721,831.00	.00
		TOTAL ASSETS		995,525.13	1,769,145.40
LIABILITIES					
	32	7400	INTERFUND PAYABLES	.00	-721,831.00
		TOTAL LIABILITIES		.00	-721,831.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-995,525.13	-995,525.13
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
		TOTAL FUND BALANCE		-995,525.13	-1,047,314.40
		TOTAL LIABILITIES + FUND BALANCE		-995,525.13	-1,769,145.40

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-12,914.12	2,939,100.16
	TOTAL ASSETS			-12,914.12	2,939,100.16
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		.00	1,500.00
	TOTAL LIABILITIES			.00	1,500.00
FUND BALANCE					
36	6302	REVENUES CONTROL		-11,317.91	-11,317.91
36	7602	EXPENDITURES CONTROL		24,232.03	24,232.03
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-2,950,514.28
36	8737	RESTRICTED - OTHER		.00	-1,500.00
36	8753	ASSIGNED-PURCH OBL - CURRENT		.00	-1,500.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,500.00
36	8770	UNASSIGNED FUND BALANCE		.00	-1,500.00
	TOTAL FUND BALANCE			12,914.12	-2,940,600.16
	TOTAL LIABILITIES + FUND BALANCE			12,914.12	-2,939,100.16

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 51    FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-52,849.53	2,452,575.99
51	6153	ACCOUNTS RECEIVABLE	.00	42,460.44
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			-52,849.53	3,191,996.65
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	120.51	.00
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	11,955.80	14,871.15
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-529,067.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-317,691.58
TOTAL LIABILITIES			12,076.31	-2,423,559.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-52,539.13	-52,539.13
51	7602	EXPENDITURES CONTROL	105,268.15	105,268.15
51	8712	UNRESTRICTED NET POSITION	.00	-2,635,168.56
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	-2,915.35
51	8753	ASSIGNED-PURCH OBL - CURRENT	-11,955.80	-14,871.15
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,915.35
51	8770	UNASSIGNED FUND BALANCE	.00	-2,915.35
TOTAL FUND BALANCE			40,773.22	-768,436.91
TOTAL LIABILITIES + FUND BALANCE			52,849.53	-3,191,996.65

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 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	5,031,899.93
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,716,659.97
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	2,484,104.63
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,937,470.39
80	6241	VEHICLES	.00	5,642,814.30
80	6242	A/D - VEHICLES	.00	-3,746,679.81
80	6251	GENERAL EQUIPMENT	.00	2,865,363.02
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,748,334.66
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	132,964.06
80	6271	INFRASTRUCTURE	.00	7,286,479.74
80	6272	A/D - INFRASTRUCTURE	.00	-411,266.28
80	6281	INTANGIBLE ASSETS	.00	382,842.18
80	6282	ACCUM AMORTIZATION	.00	-55,666.67
TOTAL ASSETS			.00	49,961,443.50
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,961,443.50
TOTAL FUND BALANCE			.00	-49,961,443.50
TOTAL LIABILITIES + FUND BALANCE			.00	-49,961,443.50

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 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	-7,994.25
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	99,192.00
81	6242	A/D - VEHICLES	.00	-29,917.00
81	6251	GENERAL EQUIPMENT	.00	1,209,185.05
81	6252	A/D - GENERAL EQUIPMENT	.00	-892,898.77
TOTAL ASSETS			.00	573,335.36
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-573,335.36
TOTAL FUND BALANCE			.00	-573,335.36
TOTAL LIABILITIES + FUND BALANCE			.00	-573,335.36

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 1

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	28,897,919.51
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	33,700,905.51
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	77,349.00
90	7455	LOAN INTEREST PAYABLE	.00	-449,717.76
90	7481	ADVANCES FROM GRANTORS	.00	-1,034,728.33
90	7491	CURRENT BOND OBLIGATION	.00	-1,806,159.00
90	7493	SICK LEAVE PAYABLE	.00	-380,085.14
90	7511	BONDS PAYABLE (LONG TERM)	.00	-13,132,318.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	9,665.00
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	-619,149.38
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	-35,495,955.61
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,404,649.50
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-2,204,997.67
TOTAL FUND BALANCE			.00	1,795,050.10
TOTAL LIABILITIES + FUND BALANCE			.00	-33,700,905.51

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