

# ALLEN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 6

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-84,172.45	12,688,033.82
	TOTAL ASSETS		-84,172.45	12,688,033.82
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-4,516.05
10	7461	ACCR SALARIES & BENEFIT PAYABLE	12,113.02	-87,380.33
10	7461AV	AVESIS VISION	-23.13	-3,524.18
10	7461CO	COLONIAL TAX	-45.78	-22,466.04
10	7461D	DENTAL NON-TAXABLE PAYABLE	23.13	-9,721.66
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	-35.00	-3,310.00
10	7461PR	COLONIAL PRE TAX	262.90	-8,717.50
10	7461SB	TSA CONSULTING/403 B	5,358.14	-517.50
10	7461UN	UNEMPLOYMENT PAYABLE	-645.31	-1,629.59
10	7461WC	WORKERS COMP PAYABLE	-11,680.13	-92,354.70
10	7469	SCOTTSVILLE CITY TAX PAYABLE	-45,899.02	-136,947.31
10	7473	STATE TAX WITHHELD PAYABLE	-28,329.68	-54,624.05
10	7474	KTRS WITHHELD PAYABLE	130,768.20	.00
10	7475	CERS WITHHELD PAYABLE	1,378.84	-85,483.42
10	7495	PLAN SOURCE PAYABLE	-11,415.85	-62,376.88
10	7499	SCHOLARSHIPS PAYABLE	-1,394.62	-101,048.67
10	7499B	EE BEVERAGE ACCOUNT	.00	-525.06
10	7499BD	EE BEVERAGE ACCOUNT	.00	-247.34
10	7499E	EMPLOYEE INCENTIVES	1,535.05	-4,670.56
10	7499L	STATE DEPENDENT LIFE	-80.99	-2,796.82
10	7499M	SUV MILEAGE	443.41	152.88
10	7499R	REIMBURSE BOE	92.00	.02
10	7504	COMPANION LIFE INS PAYABLE	19.78	-299.60
10	7603	PURCHASE OBLIGATIONS	34,174.10	321,999.00
	TOTAL LIABILITIES		86,619.06	-361,005.40
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,890,391.74	-13,221,554.29
10	7602	EXPENDITURES CONTROL	1,922,119.23	10,675,712.00
10	8740	COMMITTED FUND BALANCE	.00	-2,426,958.10
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-243,121.49
10	8753	ASSIGNED-PURCH OBL - CURRENT	-34,174.10	-321,999.00
10	8770	UNASSIGNED FUND BALANCE	.00	-6,789,107.54
	TOTAL FUND BALANCE		-2,446.61	-12,327,028.42
	TOTAL LIABILITIES + FUND BALANCE		84,172.45	12,688,033.82

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 6

FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-228,741.26	284,653.24
20	6153	ACCOUNTS RECEIVABLE	.00	-39,298.98
	TOTAL ASSETS		<b>-228,741.26</b>	<b>245,354.26</b>
LIABILITIES				
20	7481	UNEARNED REVENUES	.00	39,298.98
20	7603	PURCHASE OBLIGATIONS	-101,855.97	273,007.45
	TOTAL LIABILITIES		<b>-101,855.97</b>	<b>312,306.43</b>
FUND BALANCE				
20	6302	REVENUES CONTROL	-455,529.79	-4,394,857.64
20	7602	EXPENDITURES CONTROL	684,271.05	4,070,905.42
20	8753	ASSIGNED-PURCH OBL - CURRENT	101,855.97	-273,007.45
20	8770	UNASSIGNED FUND BALANCE	.00	39,298.98
	TOTAL FUND BALANCE		<b>330,597.23</b>	<b>-557,660.69</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>228,741.26</b>	<b>-245,354.26</b>

## BALANCE SHEET FOR 2026 6

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
222	6101	CASH IN BANK	998.00	10,640.11
TOTAL ASSETS			998.00	10,640.11
FUND BALANCE				
0152826	6302	REVENUES CONTROL	-998.00	-1,810.39
0152826	7602	EXPENDITURES CONTROL	.00	1,661.23
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	8757	ASSIGNED - OTHER	.00	-9,445.95
TOTAL FUND BALANCE			-998.00	-10,640.11
TOTAL LIABILITIES + FUND BALANCE			-998.00	-10,640.11

## BALANCE SHEET FOR 2026 6

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

## BALANCE SHEET FOR 2026 6

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	141,000.00
		TOTAL ASSETS	.00	141,000.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-141,000.00
		TOTAL FUND BALANCE	.00	-141,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-141,000.00

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## BALANCE SHEET FOR 2026 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-170,462.82	1,522,087.86
32	6153	ACCOUNTS RECEIVABLE	414,612.50	414,612.50
		TOTAL ASSETS	244,149.68	1,936,700.36
FUND BALANCE				
32	6302	REVENUES CONTROL	-244,149.68	-3,244,308.21
32	7602	EXPENDITURES CONTROL	.00	1,359,397.12
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-51,789.27
		TOTAL FUND BALANCE	-244,149.68	-1,936,700.36
		TOTAL LIABILITIES + FUND BALANCE	-244,149.68	-1,936,700.36

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 360	CONSTRUCTION FUND			
ASSETS				
36	6101	CASH IN BANK	720,650.08	3,660,168.44
	TOTAL ASSETS		720,650.08	3,660,168.44
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	-24,232.03
	TOTAL LIABILITIES		.00	-24,232.03
FUND BALANCE				
36	6302	REVENUES CONTROL	-13,411.27	-67,341.30
36	7602	EXPENDITURES CONTROL	116,313.75	182,739.70
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,927,782.25
36	8738	RESTRICTED-SFCC ESCROW-CURRENT	-823,552.56	-823,552.56
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,500.00
36	8770	UNASSIGNED FUND BALANCE	.00	-1,500.00
	TOTAL FUND BALANCE		-720,650.08	-3,635,936.41
	TOTAL LIABILITIES + FUND BALANCE		-720,650.08	-3,660,168.44

## BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-496,201.25	-2,398,962.13
40	7602	EXPENDITURES CONTROL	496,201.25	2,398,962.13
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND			
ASSETS				
51	6101	CASH IN BANK	23,751.07	2,410,435.62
51	6153	ACCOUNTS RECEIVABLE	.00	42,460.44
51	6171	INVENTORIES FOR CONSUMPTION	.00	33,787.53
51	64000	DEF OUT OF RES/OPEB LIAB	.00	116,945.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	346,733.13
	TOTAL ASSETS		23,751.07	2,950,361.72
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-2,915.35
51	7499C	FOOD SVC CATERING ACCOUNT	.00	-217.63
51	75410	UNFUNDED OPEB LIABILITIES	.00	44,789.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,546,963.68
51	7603	PURCHASE OBLIGATIONS	-39,000.27	679.51
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-346,191.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-237,425.58
	TOTAL LIABILITIES		-39,000.27	-2,088,244.73
FUND BALANCE				
51	6302	REVENUES CONTROL	-279,274.33	-1,363,410.29
51	7602	EXPENDITURES CONTROL	255,523.26	1,458,279.68
51	8712	UNRESTRICTED NET POSITION	.00	-2,446,687.95
51	87370	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	-33,787.53
51	8753	ASSIGNED-PURCH OBL - CURRENT	39,000.27	679.51
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,915.35
51	8770	UNASSIGNED FUND BALANCE	.00	-100,860.74
	TOTAL FUND BALANCE		15,249.20	-862,116.99
	TOTAL LIABILITIES + FUND BALANCE		-23,751.07	-2,950,361.72

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 6

FUND: 8	GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,437,716.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,552,241.42
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,390,176.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-34,718,578.26
80	6231	TECHNOLOGY EQUIPMENT	.00	2,484,685.55
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-1,654,145.65
80	6241	VEHICLES	.00	5,222,278.00
80	6242	A/D - VEHICLES	.00	-3,470,972.02
80	6251	GENERAL EQUIPMENT	.00	2,671,632.18
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,573,921.56
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	161,696.29
80	6271	INFRASTRUCTURE	.00	3,970,230.68
80	6272	A/D - INFRASTRUCTURE	.00	-213,609.70
80	6281PP	INTANGIBLE PREPAID	.00	205,965.65
80	6281RU	RIGHT OF USE ASSET	.00	196,704.00
80	6281SB	INTANGIBLE - SBITA	.00	138,753.05
	<b>TOTAL ASSETS</b>		.00	<b>48,703,502.05</b>
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-48,703,502.05
	<b>TOTAL FUND BALANCE</b>		.00	<b>-48,703,502.05</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		.00	<b>-48,703,502.05</b>

# ALLEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 81	FOOD SERVICE ASSETS			
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	-95,916.67
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	-23,277.25
81	6251	GENERAL EQUIPMENT	.00	1,152,274.66
81	6252	A/D - GENERAL EQUIPMENT	.00	-856,677.62
	TOTAL ASSETS		.00	524,005.87
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-524,005.87
	TOTAL FUND BALANCE		.00	-524,005.87
	TOTAL LIABILITIES + FUND BALANCE		.00	-524,005.87

## BALANCE SHEET FOR 2026 6

FUND: 9	LONG-TERM DEBT		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	26,547,130.88
90	64000	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	30,183,941.88
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	77,349.00
90	7455	LOAN INTEREST PAYABLE	.00	-336,244.00
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	-3,825,003.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-6,631,325.00
90	7551	COMPENSATED ABSENCES	.00	-516,211.48
90	7590RU	LT LIABILITY ROU LIABILITY	.00	-196,704.00
90	7590SB	LT LIABILITY SBITA LIABILITY	.00	-92,502.03
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-3,293,664.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,017,766.00
		TOTAL LIABILITIES	.00	-32,175,695.98
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	-2,008,293.67
		TOTAL FUND BALANCE	.00	1,991,754.10
		TOTAL LIABILITIES + FUND BALANCE	.00	30,183,941.88

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