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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-31,814.67	4,290,511.07
	TOTAL ASSETS		-31,814.67	4,290,511.07
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	579.15	-4,331.54
10	7461UN	UNEMPLOYMENT PAYABLE	-422.20	2,840.50
10	7461WC	WORKERS COMP PAYABLE	-9,457.10	-50,088.16
10	7473	STATE TAX WITHHELD PAYABLE	1,026.86	-50,683.18
10	7475	CERS WITHHELD PAYABLE	640.16	-89,986.12
10	7493	SICK LEAVE PAYABLE IN PROCESS	3.84	-1,903.62
10	7495	PLAN SOURCE PAYABLE	-523.76	-51,468.19
10	7499	SCHOLARSHIPS PAYABLE	.00	-56,519.83
10	7603	PURCHASE OBLIGATIONS	-890.90	2,229.59
	TOTAL LIABILITIES		-9,043.95	-299,910.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,412,720.78	-12,390,086.00
10	7602	EXPENDITURES CONTROL	1,452,688.50	8,401,715.07
10	8753	ASSIGNED-PURCH OBL - CURRENT	890.90	-2,229.59
	TOTAL FUND BALANCE		40,858.62	-3,990,600.52
TOTAL LIABILITIES + FUND BALANCE			31,814.67	-4,290,511.07

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	173,168.17	157,065.26
		TOTAL ASSETS	173,168.17	157,065.26
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-11,539.71	24,815.11
		TOTAL LIABILITIES	-11,539.71	24,815.11
FUND BALANCE				
20	6302	REVENUES CONTROL	-468,888.59	-1,982,312.85
20	7602	EXPENDITURES CONTROL	295,720.42	1,825,247.59
20	8753	ASSIGNED-PURCH OBL - CURRENT	11,539.71	-24,815.11
		TOTAL FUND BALANCE	-161,628.46	-181,880.37
		TOTAL LIABILITIES + FUND BALANCE	-173,168.17	-157,065.26

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	134,450.00
		TOTAL ASSETS	.00	134,450.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-134,450.00
		TOTAL FUND BALANCE	.00	-134,450.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-134,450.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	123,610.32	505,473.72
	TOTAL ASSETS		123,610.32	505,473.72
FUND BALANCE				
32	6302	REVENUES CONTROL	-123,610.32	-2,065,350.98
32	7602	EXPENDITURES CONTROL	.00	1,791,333.86
32	8737	RESTRICTED - OTHER	.00	-87,511.93
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-143,944.67
	TOTAL FUND BALANCE		-123,610.32	-505,473.72
TOTAL LIABILITIES + FUND BALANCE			-123,610.32	-505,473.72

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,648.43	564,186.60
	TOTAL ASSETS		1,648.43	564,186.60
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,648.43	-9,768.53
36	7602	EXPENDITURES CONTROL	.00	35,145.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-589,563.91
	TOTAL FUND BALANCE		-1,648.43	-564,186.60
TOTAL LIABILITIES + FUND BALANCE			-1,648.43	-564,186.60

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6105	CASH WITH FISCAL AGENTS	.00	5,188,113.00
		TOTAL ASSETS	.00	5,188,113.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,791,333.86
40	7602	EXPENDITURES CONTROL	.00	1,791,333.86
40	8730	RESTRICTED FUND BALANCE	.00	-5,188,113.00
		TOTAL FUND BALANCE	.00	-5,188,113.00
TOTAL LIABILITIES + FUND BALANCE			.00	-5,188,113.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	60,247.32	946,333.65
51	6171	INVENTORIES FOR CONSUMPTION	.00	41,330.11
51	6400O	DEF OUT OF RES/OPEB LIAB	.00	96,725.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	464,493.13
TOTAL ASSETS			60,247.32	1,548,881.89
LIABILITIES				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-354,726.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,371,238.68
51	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-20,368.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-111,610.58
TOTAL LIABILITIES			.00	-1,857,943.26
FUND BALANCE				
51	6302	REVENUES CONTROL	-215,677.91	-1,547,202.46
51	7602	EXPENDITURES CONTROL	155,430.59	907,153.39
51	8712	UNRESTRICTED NET POSITION	.00	-511,916.75
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	278,369.00
51	8737P	RESTRICTED -OTHER	.00	1,018,356.13
51	8739	RESTRICTED NET ASSETS	.00	164,302.06
TOTAL FUND BALANCE			-60,247.32	309,061.37
TOTAL LIABILITIES + FUND BALANCE			===== -60,247.32 =====	===== -1,548,881.89 =====

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS					
80	6201	LAND	.00	1,007,132.00	
80	6202	A/D - LAND	.00	-75.94	
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31	
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,386,135.31	
80	6221	BUILDINGS & IMPROVEMENTS	.00	64,885,055.95	
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-21,081,170.02	
80	6231	TECHNOLOGY EQUIPMENT	.00	2,431,809.20	
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,073,325.79	
80	6241	VEHICLES	.00	3,302,084.00	
80	6242	A/D - VEHICLES	.00	-2,879,447.37	
80	6251	GENERAL EQUIPMENT	.00	1,264,929.56	
80	6252	A/D - GENERAL EQUIPMENT	.00	-829,943.42	
TOTAL ASSETS			.00	48,065,829.17	
FUND BALANCE	80	8710	INVESTMENT IN GOVT ASSETS	.00	-48,065,829.17
TOTAL FUND BALANCE			.00	-48,065,829.17	
TOTAL LIABILITIES + FUND BALANCE			.00	-48,065,829.17	

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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	-4,602.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-55,631.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,721.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,721.30
81	6251	GENERAL EQUIPMENT	.00	931,087.39
81	6252	A/D - GENERAL EQUIPMENT	.00	-799,670.03
TOTAL ASSETS			.00	368,622.94
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-368,622.94
TOTAL FUND BALANCE			.00	-368,622.94
TOTAL LIABILITIES + FUND BALANCE			.00	-368,622.94

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FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	33,637,198.86
		TOTAL ASSETS	.00	33,637,198.86
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	-355,290.86
90	8736	RESTRICTED - DEBT SERVICE	.00	-33,281,908.00
		TOTAL FUND BALANCE	.00	-33,637,198.86
		TOTAL LIABILITIES + FUND BALANCE	.00	-33,637,198.86

** END OF REPORT - Generated by Angie Anderson **