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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,042,070.54	4,322,325.74
	TOTAL ASSETS		2,042,070.54	4,322,325.74
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-820.81	-4,910.69
10	7461UN	UNEMPLOYMENT PAYABLE	-594.53	3,262.70
10	7461WC	WORKERS COMP PAYABLE	-9,622.61	-40,631.06
10	7473	STATE TAX WITHHELD PAYABLE	-963.46	-51,710.04
10	7475	CERS WITHHELD PAYABLE	-2,009.22	-90,626.28
10	7493	SICK LEAVE PAYABLE IN PROCESS	52.16	-1,907.46
10	7495	PLAN SOURCE PAYABLE	480.31	-50,944.43
10	7499	SCHOLARSHIPS PAYABLE	.00	-56,519.83
10	7603	PURCHASE OBLIGATIONS	-7,777.50	3,120.49
	TOTAL LIABILITIES		-21,255.66	-290,866.60
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,654,625.43	-10,977,365.22
10	7602	EXPENDITURES CONTROL	1,626,033.05	6,949,026.57
10	8753	ASSIGNED-PURCH OBL - CURRENT	7,777.50	-3,120.49
	TOTAL FUND BALANCE		-2,020,814.88	-4,031,459.14
TOTAL LIABILITIES + FUND BALANCE			<u>-2,042,070.54</u>	<u>-4,322,325.74</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	88,426.28	-16,102.91
		TOTAL ASSETS	88,426.28	-16,102.91
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-59,752.48	36,354.82
		TOTAL LIABILITIES	-59,752.48	36,354.82
FUND BALANCE				
20	6302	REVENUES CONTROL	-450,265.30	-1,513,424.26
20	7602	EXPENDITURES CONTROL	361,839.02	1,529,527.17
20	8753	ASSIGNED-PURCH OBL - CURRENT	59,752.48	-36,354.82
		TOTAL FUND BALANCE	-28,673.80	-20,251.91
		TOTAL LIABILITIES + FUND BALANCE	-88,426.28	16,102.91

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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	994,250.82	381,863.40
	TOTAL ASSETS		994,250.82	381,863.40
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,293,835.61	-1,941,740.66
32	7602	EXPENDITURES CONTROL	299,584.79	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		-994,250.82	-381,863.40
TOTAL LIABILITIES + FUND BALANCE			<u>-994,250.82</u>	<u>-381,863.40</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,447.26	562,538.17
	TOTAL ASSETS		1,447.26	562,538.17
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,447.26	-8,120.10
36	7602	EXPENDITURES CONTROL	.00	35,145.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-589,563.91
	TOTAL FUND BALANCE		-1,447.26	-562,538.17
TOTAL LIABILITIES + FUND BALANCE			-1,447.26	-562,538.17

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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	-299,584.79	-1,791,333.86
40	7602	EXPENDITURES CONTROL	299,584.79	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	21,004.03	886,086.33
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			21,004.03	1,488,634.57
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	-210,395.97	-1,331,524.55
51	7602	EXPENDITURES CONTROL	189,391.94	751,722.80
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			-21,004.03	369,308.69
TOTAL LIABILITIES + FUND BALANCE			===== -21,004.03 =====	===== -1,488,634.57 =====

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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 **