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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 2

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| FUND: 1 GENERAL FUND |        |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------|--------|---|--------------------------|----------------------|
| <b>ASSETS</b>        |        |   |                          |                      |
| 10                   | 6101   | CASH IN BANK                            | -571,646.31              | 3,076,940.72         |
|                      |        | <b>TOTAL ASSETS</b>                     | <b>-571,646.31</b>       | <b>3,076,940.72</b>  |
| <b>LIABILITIES</b>   |        |   |                          |                      |
| 10                   | 7461   | ACCR SALARIES & BENEFIT PAYABLE         | -28,065.31               | -28,576.01           |
| 10                   | 7461D  | DENTAL NON-TAXABLE PAYABLE              | -78.47                   | .00                  |
| 10                   | 7461DC | KENTUCKY DEFERRED COMP. PAYABL          | -50.00                   | .00                  |
| 10                   | 7461FN | FEBCO NON-TAXABLE PAYABLE               | -86.95                   | .00                  |
| 10                   | 7461FT | FEBCO TAXABLE PAYABLE                   | -195.74                  | .00                  |
| 10                   | 7461SB | TSA CONSULTING/403 B                    | 23,718.91                | 23,718.91            |
| 10                   | 7461UN | UNEMPLOYMENT PAYABLE                    | -725.98                  | 3,413.51             |
| 10                   | 7461UW | UNITED WAY PAYABLE                      | -10.00                   | .00                  |
| 10                   | 7461WC | WORKERS COMP PAYABLE                    | -9,041.23                | -11,760.14           |
| 10                   | 7469   | SCOTTSVILLE CITY TAX PAYABLE            | -86.85                   | .00                  |
| 10                   | 7471   | FEDERAL TAX WITHHELD PAYABLE            | -273.60                  | .00                  |
| 10                   | 7472   | FICA WITHHELD PAYABLE                   | -106.30                  | -12.68               |
| 10                   | 7473   | STATE TAX WITHHELD PAYABLE              | -43,352.17               | -50,681.50           |
| 10                   | 7474   | KTRS WITHHELD PAYABLE                   | 3,837.65                 | 4,388.40             |
| 10                   | 7475   | CERS WITHHELD PAYABLE                   | -67,287.16               | -101,728.85          |
| 10                   | 7475C  | CERS EMPLOYEE REFUNDS                   | .00                      | -19,571.82           |
| 10                   | 7491   | LIFE & DISABILITY PAYABLE               | -8.26                    | .00                  |
| 10                   | 7493   | SICK LEAVE PAYABLE IN PROCESS           | -1,663.78                | -1,862.08            |
| 10                   | 7495   | PLAN SOURCE PAYABLE                     | -44,311.22               | -50,818.52           |
| 10                   | 7499   | SCHOLARSHIPS PAYABLE                    | 4,000.00                 | -49,519.83           |
| 10                   | 7603   | PURCHASE OBLIGATIONS                    | 4,705.79                 | 5,400.27             |
|                      |        | <b>TOTAL LIABILITIES</b>                | <b>-159,080.67</b>       | <b>-277,610.34</b>   |
| <b>FUND BALANCE</b>  |        |   |                          |                      |
| 10                   | 6302   | REVENUES CONTROL                        | -1,167,178.00            | -5,538,933.88        |
| 10                   | 7602   | EXPENDITURES CONTROL                    | 1,902,610.77             | 2,745,003.77         |
| 10                   | 8753   | ASSIGNED-PURCH OBL - CURRENT            | -4,705.79                | -5,400.27            |
|                      |        | <b>TOTAL FUND BALANCE</b>               | <b>730,726.98</b>        | <b>-2,799,330.38</b> |
|                      |        | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>571,646.31</b>        | <b>-3,076,940.72</b> |

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| FUND: 2 SPECIAL REVENUE |      |                                  | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|-----------------------|-----------------|
| <b>ASSETS</b>           |      |                                  |                       |                 |
| 20                      | 6101 | CASH IN BANK                     | -113,925.45           | 139,521.31      |
|                         |      | TOTAL ASSETS                     | -113,925.45           | 139,521.31      |
| <b>LIABILITIES</b>      |      |                                  |                       |                 |
| 20                      | 7603 | PURCHASE OBLIGATIONS             | 38,344.27             | 45,487.33       |
|                         |      | TOTAL LIABILITIES                | 38,344.27             | 45,487.33       |
| <b>FUND BALANCE</b>     |      |                                  |                       |                 |
| 20                      | 6302 | REVENUES CONTROL                 | -223,826.11           | -530,108.69     |
| 20                      | 7602 | EXPENDITURES CONTROL             | 337,751.56            | 390,587.38      |
| 20                      | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -38,344.27            | -45,487.33      |
|                         |      | TOTAL FUND BALANCE               | 75,581.18             | -185,008.64     |
|                         |      | TOTAL LIABILITIES + FUND BALANCE | 113,925.45            | -139,521.31     |

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| FUND: 310 CAPITAL OUTLAY FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                 |      |                                  |                          |                    |
| 31                            | 6101 | CASH IN BANK                     | .00                      | 135,000.00         |
|                               |      | TOTAL ASSETS                     | <u>.00</u>               | <u>135,000.00</u>  |
| <b>FUND BALANCE</b>           |      |                                  |                          |                    |
| 31                            | 6302 | REVENUES CONTROL                 | .00                      | -135,000.00        |
|                               |      | TOTAL FUND BALANCE               | <u>.00</u>               | <u>-135,000.00</u> |
|                               |      | TOTAL LIABILITIES + FUND BALANCE | <u>.00</u>               | <u>-135,000.00</u> |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |      |                                  |                          |                    |
| 32                                    | 6101 | CASH IN BANK                     | -746,786.45              | 33,211.39          |
|                                       |      | TOTAL ASSETS                     | <u>-746,786.45</u>       | <u>33,211.39</u>   |
| <b>FUND BALANCE</b>                   |      |                                  |                          |                    |
| 32                                    | 6302 | REVENUES CONTROL                 | -18,101.89               | -607,633.89        |
| 32                                    | 7602 | EXPENDITURES CONTROL             | 764,888.34               | 764,888.34         |
| 32                                    | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | .00                      | -143,944.67        |
| 32                                    | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -46,521.17         |
|                                       |      | TOTAL FUND BALANCE               | <u>746,786.45</u>        | <u>-33,211.39</u>  |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | <u>746,786.45</u>        | <u>-33,211.39</u>  |

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| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|-----------------------------|------|----------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>               |      |                                  |                          |                           |
| 36                          | 6101 | CASH IN BANK                     | 1,348.36                 | 416,139.21                |
|                             |      | TOTAL ASSETS                     | <u>1,348.36</u>          | <u>416,139.21</u>         |
| FUND BALANCE                |      |                                  |                          |                           |
| 36                          | 6302 | REVENUES CONTROL                 | -1,348.36                | -2,482.69                 |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -413,656.52               |
|                             |      | TOTAL FUND BALANCE               | <u>-1,348.36</u>         | <u>-416,139.21</u>        |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | <u><u>-1,348.36</u></u>  | <u><u>-416,139.21</u></u> |

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| FUND: 400 DEBT SERVICE FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 40                          | 6105 | CASH WITH FISCAL AGENTS          | .00                      | 5,188,113.00       |
|                             |      | TOTAL ASSETS                     | .00                      | 5,188,113.00       |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 40                          | 6302 | REVENUES CONTROL                 | -764,888.34              | -764,888.34        |
| 40                          | 7602 | EXPENDITURES CONTROL             | 764,888.34               | 764,888.34         |
| 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<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -143,320.73              | 998,548.13         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 45,252.43          |
| 51                               | 64000 | DEF OUT OF RES/OPEB LIAB       | .00                      | 96,725.00          |
| 51                               | 6400P | DEFERRED OUTFLOWS PENS LIAB    | .00                      | 464,493.13         |
| TOTAL ASSETS                     |       |                                | -143,320.73              | 1,605,018.69       |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 75410 | UNFUNDED OPEB LIABILITIES      | .00                      | -354,726.00        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -1,371,238.68      |
| 51                               | 77000 | 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      |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -40,149.66               | -1,257,538.19      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 183,470.39               | 213,737.63         |
| 51                               | 87370 | REST OTH OPEB LIAB ENT FUND ON | .00                      | 278,369.00         |
| 51                               | 8737P | RESTRICTED -OTHER              | .00                      | 1,018,356.13       |
| TOTAL FUND BALANCE               |       |                                | 143,320.73               | 252,924.57         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 143,320.73               | -1,605,018.69      |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 80                               | 6201 | LAND                           | .00                      | 1,007,132.00       |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 4,424,916.31       |
| 80                               | 6212 | A/D - LAND IMPROVEMENTS        | .00                      | -2,560,938.57      |
| 80                               | 6221 | BUILDINGS & IMPROVEMENTS       | .00                      | 72,667,522.01      |
| 80                               | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00                      | -23,012,380.45     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 2,366,904.72       |
| 80                               | 6232 | A/D - TECHNOLOGY EQUIPMENT     | .00                      | -2,063,292.70      |
| 80                               | 6241 | VEHICLES                       | .00                      | 3,354,971.00       |
| 80                               | 6242 | A/D - VEHICLES                 | .00                      | -2,839,040.81      |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 1,461,540.22       |
| 80                               | 6252 | A/D - GENERAL EQUIPMENT        | .00                      | -894,056.58        |
| TOTAL ASSETS                     |      |                                | .00                      | 53,913,277.15      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | .00                      | -53,913,277.15     |
| TOTAL FUND BALANCE               |      |                                | .00                      | -53,913,277.15     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -53,913,277.15     |



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| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 81                               | 6211 | LAND IMPROVEMENTS              | .00                      | 9,690.00           |
| 81                               | 6212 | A/D - LAND IMPROVEMENTS        | .00                      | -5,087.25          |
| 81                               | 6221 | BUILDINGS & IMPROVEMENTS       | .00                      | 287,750.00         |
| 81                               | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00                      | -61,386.67         |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 21,721.30          |
| 81                               | 6232 | A/D - TECHNOLOGY EQUIPMENT     | .00                      | -21,721.30         |
| 81                               | 6241 | VEHICLES                       | .00                      | 17,122.00          |
| 81                               | 6242 | A/D - VEHICLES                 | .00                      | -1,997.57          |
| 81                               | 6251 | GENERAL EQUIPMENT              | .00                      | 931,087.39         |
| 81                               | 6252 | A/D - GENERAL EQUIPMENT        | .00                      | -817,518.39        |
| TOTAL ASSETS                     |      |                                | .00                      | 359,659.51         |
| FUND BALANCE                     |      |                                |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS  | .00                      | -359,659.51        |
| TOTAL FUND BALANCE               |      |                                | .00                      | -359,659.51        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -359,659.51        |

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| FUND: 9 LONG-TERM DEBT |    |      | NET CHANGE<br>FOR PERIOD                | ACCOUNT<br>BALANCE |                       |
|------------------------|----|------|---|--------------------|-----------------------|
| <b>ASSETS</b>          |    |      |   |                    |                       |
|                        | 90 | 6304 | AMT RETIRE LONG-TERM DEBT               | .00                | 31,055,541.36         |
|                        |    |      | <b>TOTAL ASSETS</b>                     | <u>.00</u>         | <u>31,055,541.36</u>  |
| <b>FUND BALANCE</b>    |    |      |   |                    |                       |
|                        | 90 | 8732 | RESTRICTED SICK LEAVE                   | .00                | -374,809.36           |
|                        | 90 | 8736 | RESTRICTED - DEBT SERVICE               | .00                | -30,680,732.00        |
|                        |    |      | <b>TOTAL FUND BALANCE</b>               | <u>.00</u>         | <u>-31,055,541.36</u> |
|                        |    |      | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <u>.00</u>         | <u>-31,055,541.36</u> |

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