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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	443,960.81	2,984,284.38
10	6153	ACCOUNTS RECEIVABLE	-118,846.93	.00
TOTAL ASSETS			325,113.88	2,984,284.38
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	32,345.05	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,855.89	-4,855.89
10	7461UN	UNEMPLOYMENT PAYABLE	4,077.72	4,077.72
10	7461WC	WORKERS COMP PAYABLE	-2,835.58	-2,835.58
10	7473	STATE TAX WITHHELD PAYABLE	-7,853.77	-7,853.77
10	7475	CERS WITHHELD PAYABLE	-31,938.57	-31,938.57
10	7493	SICK LEAVE PAYABLE IN PROCESS	-1,964.14	-1,964.14
10	7495	PLAN SOURCE PAYABLE	-50,296.35	-50,296.35
10	7499	SCHOLARSHIPS PAYABLE	7,000.00	-43,926.83
10	7603	PURCHASE OBLIGATIONS	19,034.69	19,034.69
TOTAL LIABILITIES			-37,286.84	-120,558.72
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-3,743,869.16	-3,743,869.16
10	7602	EXPENDITURES CONTROL	899,178.19	899,178.19
10	8741	COMMITTED - SITE-BASED CFWD	143,223.28	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-19,034.69	-19,034.69
10	8770	UNASSIGNED FUND BALANCE	2,432,675.34	.00
TOTAL FUND BALANCE			-287,827.04	-2,863,725.66
TOTAL LIABILITIES + FUND BALANCE			-325,113.88	-2,984,284.38

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	20	6101	CASH IN BANK	159,378.11	212,578.58
	20	6153	ACCOUNTS RECEIVABLE	-267,411.71	.00
			<b>TOTAL ASSETS</b>	<b>-108,033.60</b>	<b>212,578.58</b>
<b>LIABILITIES</b>					
	20	7421	ACCOUNTS PAYABLE	428.40	.00
	20	7481	UNEARNED REVENUES	320,183.78	.00
	20	7603	PURCHASE OBLIGATIONS	46,429.12	46,429.12
			<b>TOTAL LIABILITIES</b>	<b>367,041.30</b>	<b>46,429.12</b>
<b>FUND BALANCE</b>					
	20	6302	REVENUES CONTROL	-359,257.91	-359,257.91
	20	7602	EXPENDITURES CONTROL	146,679.33	146,679.33
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-46,429.12	-46,429.12
			<b>TOTAL FUND BALANCE</b>	<b>-259,007.70</b>	<b>-259,007.70</b>
			<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>108,033.60</b>	<b>-212,578.58</b>



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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	134,450.00	134,450.00
		TOTAL ASSETS	<u>134,450.00</u>	<u>134,450.00</u>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-134,450.00	-134,450.00
		TOTAL FUND BALANCE	<u>-134,450.00</u>	<u>-134,450.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-134,450.00</u>	<u>-134,450.00</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	662,143.94	835,912.60
32	6153	ACCOUNTS RECEIVABLE	-57,687.94	.00
	TOTAL ASSETS		604,456.00	835,912.60
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-604,456.00	-604,456.00
32	8737	RESTRICTED - OTHER	.00	-87,511.93
32	8738	RESTRICTED-SPCC ESCROW-CURRENT	.00	-143,944.67
	TOTAL FUND BALANCE		-604,456.00	-835,912.60
TOTAL LIABILITIES - FUND BALANCE			-604,456.00	-835,912.60

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-33,841.93	555,721.98
	TOTAL ASSETS		-33,841.93	555,721.98
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,303.91	-1,303.91
36	7602	EXPENDITURES CONTROL	35,145.84	35,145.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-589,563.91
	TOTAL FUND BALANCE		33,841.93	-555,721.98
TOTAL LIABILITIES + FUND BALANCE			33,841.93	-555,721.98

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT 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	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
<b>ASSETS</b>				
51	6101	CASH IN BANK	-10,730.34	940,655.96
51	6153	ACCOUNTS RECEIVABLE	-14,592.33	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	41,330.11
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	265,941.13
TOTAL ASSETS			-25,322.67	1,247,927.20
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	3,143.00	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,195,563.68
51	7700	DEFERRED INFLOWS OF RESOURCES	.00	-39,337.58
TOTAL LIABILITIES			3,143.00	-1,234,901.26
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-659,103.70	-659,103.70
51	7602	EXPENDITURES CONTROL	24,732.32	24,732.32
51	8711	NET INVESTMENT IN CAPITAL ASSE	.00	-347,614.69
51	8712	UNRESTRICTED NET POSITION	492,248.99	.00
51	8737P	RESTRICTED -OTHER	.00	968,960.13
51	8739	RESTRICTED NET ASSETS	164,302.06	.00
TOTAL FUND BALANCE			22,179.67	-13,025.94
TOTAL LIABILITIES + FUND BALANCE			25,322.67	-1,247,927.20



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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	1,007,132.00
80	6202	A/D - LAND	.00	-61.27
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,198,479.07
80	6221	BUILDINGS & IMPROVEMENTS	.00	64,885,055.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-19,443,130.47
80	6231	TECHNOLOGY EQUIPMENT	.00	2,536,311.45
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,116,160.19
80	6241	VEHICLES	.00	3,488,594.00
80	6242	A/D - VEHICLES	.00	-2,980,245.22
80	6251	GENERAL EQUIPMENT	.00	1,157,397.09
80	6252	A/D - GENERAL EQUIPMENT	.00	-799,504.45
TOTAL ASSETS			.00	49,961,826.13
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-49,961,826.13
TOTAL FUND BALANCE			.00	-49,961,826.13
TOTAL LIABILITIES + FUND BALANCE			.00	-49,961,826.13



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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6211	LAND IMPROVEMENTS	.00	9,690.00
81	6212	A/D - LAND IMPROVEMENTS	.00	-4,118.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-49,876.67
81	6231	TECHNOLOGY EQUIPMENT	.00	23,815.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-23,815.30
81	6251	GENERAL EQUIPMENT	.00	884,492.85
81	6252	A/D - GENERAL EQUIPMENT	.00	-780,323.24
TOTAL ASSETS			.00	347,614.69
<b>FUND BALANCE</b>				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-347,614.69
TOTAL FUND BALANCE			.00	-347,614.69
TOTAL LIABILITIES + FUND BALANCE			.00	-347,614.69



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FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	33,637,198.86
TOTAL ASSETS			.00	33,637,198.86
<b>FUND BALANCE</b>				
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 \*\*