

07/08/2019 14:16  
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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 1  
glbalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-822,828.37	3,210,322.96
		TOTAL ASSETS	-822,828.37	3,210,322.96
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-24,295.80	-24,295.80
10	7461	ACCR SALARIES & BENEFIT PAYABLE	24,770.90	.00
10	7461UN	UNEMPLOYMENT PAYABLE	-703.99	.00
10	7461WC	WORKERS COMP PAYABLE	98,107.73	.00
10	7473	STATE TAX WITHHELD PAYABLE	53,585.18	.00
10	7475	CERS WITHHELD PAYABLE	112,679.46	.00
10	7475C	CERS EMPLOYEE REFUNDS	-19,571.82	-19,571.82
10	7493	SICK LEAVE PAYABLE IN PROCESS	1,947.00	.00
10	7495	PLAN SOURCE PAYABLE	50,444.72	.00
10	7499	SCHOLARSHIPS PAYABLE	.00	-58,519.83
10	7603	PURCHASE OBLIGATIONS	-1,633.95	.00
		TOTAL LIABILITIES	295,329.43	-102,387.45
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,868,775.81	-21,612,815.41
10	7602	EXPENDITURES CONTROL	2,394,640.80	18,504,879.90
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,633.95	.00
		TOTAL FUND BALANCE	527,498.94	-3,107,935.51
TOTAL LIABILITIES + FUND BALANCE			822,828.37	-3,210,322.96

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 2  
glbalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-320,022.53	10,047.75
		TOTAL ASSETS	<u>-320,022.53</u>	<u>10,047.75</u>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-2,813.51	-2,813.51
20	7603	PURCHASE OBLIGATIONS	-17,243.04	.00
		TOTAL LIABILITIES	<u>-20,056.55</u>	<u>-2,813.51</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-207,124.98	-3,788,521.48
20	7602	EXPENDITURES CONTROL	529,961.02	3,781,287.24
20	8753	ASSIGNED-PURCH OBL - CURRENT	17,243.04	.00
		TOTAL FUND BALANCE	<u>340,079.08</u>	<u>-7,234.24</u>
TOTAL LIABILITIES + FUND BALANCE			<u>320,022.53</u>	<u>-10,047.75</u>

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 3  
glbalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-270,838.00
31	7602	EXPENDITURES CONTROL	.00	270,838.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 4  
gblalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	33,786.59	172,609.16
		TOTAL ASSETS	<u>33,786.59</u>	<u>172,609.16</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-640,671.59	-3,235,194.71
32	7602	EXPENDITURES CONTROL	606,885.00	3,206,530.22
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-143,944.67
		TOTAL FUND BALANCE	<u>-33,786.59</u>	<u>-172,609.16</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-33,786.59</u></u>	<u><u>-172,609.16</u></u>

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 5  
glbalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	1,228.36	413,656.52
	TOTAL ASSETS		1,228.36	413,656.52
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,228.36	-17,423.45
36	7602	EXPENDITURES CONTROL	.00	193,330.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-589,563.91
	TOTAL FUND BALANCE		-1,228.36	-413,656.52
TOTAL LIABILITIES + FUND BALANCE			-1,228.36	-413,656.52

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 6  
glbalsht

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	6302	REVENUES CONTROL	.00	-2,599,645.22
40	7602	EXPENDITURES CONTROL	.00	2,599,645.22
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

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 7  
glbalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	19,021.31	1,152,465.31
51	6171	INVENTORIES FOR CONSUMPTION	.00	41,330.11
51	64000	DEF OUT OF RES/OPEB LIAB	.00	96,725.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	464,493.13
TOTAL ASSETS			19,021.31	1,755,013.55
<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	-194,797.81	-2,785,548.20
51	7602	EXPENDITURES CONTROL	175,776.50	1,939,367.47
51	8712	UNRESTRICTED NET POSITION	.00	-511,916.75
51	87370	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			-19,021.31	102,929.71
TOTAL LIABILITIES + FUND BALANCE			-19,021.31	-1,755,013.55

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 8  
glbalsht

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	-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
<b>FUND BALANCE</b>				
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



07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 9  
glbalsht

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	-4,602.75	
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	

07/08/2019 14:16  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 10  
gblalsht

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 \*\*