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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	240,170.71	4,530,681.78
	TOTAL ASSETS		<u>240,170.71</u>	<u>4,530,681.78</u>
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-5,917.80	-10,249.34
10	7461UN	UNEMPLOYMENT PAYABLE	-11,839.52	-8,999.02
10	7461WC	WORKERS COMP PAYABLE	-9,197.81	-59,285.97
10	7469	SCOTTSVILLE CITY TAX PAYABLE	43.53	43.53
10	7471	FEDERAL TAX WITHHELD PAYABLE	-131.95	-131.95
10	7472	FICA WITHHELD PAYABLE	-80.74	-80.74
10	7473	STATE TAX WITHHELD PAYABLE	-1,476.83	-52,160.01
10	7475	CERS WITHHELD PAYABLE	2,199.19	-87,786.93
10	7493	SICK LEAVE PAYABLE IN PROCESS	-1,891.76	-3,795.38
10	7495	PLAN SOURCE PAYABLE	-51,400.46	-102,868.65
10	7499	SCHOLARSHIPS PAYABLE	-1,000.00	-57,519.83
10	7603	PURCHASE OBLIGATIONS	9,798.38	12,027.97
	TOTAL LIABILITIES		<u>-70,895.77</u>	<u>-370,806.32</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,696,630.61	-14,086,716.61
10	7602	EXPENDITURES CONTROL	1,537,154.05	9,938,869.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	-9,798.38	-12,027.97
	TOTAL FUND BALANCE		<u>-169,274.94</u>	<u>-4,159,875.46</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-240,170.71</u></u>	<u><u>-4,530,681.78</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-48,273.72	108,791.54
		TOTAL ASSETS	<u>-48,273.72</u>	<u>108,791.54</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-1,116.39	23,698.72
		TOTAL LIABILITIES	<u>-1,116.39</u>	<u>23,698.72</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-221,440.92	-2,203,753.77
20	7602	EXPENDITURES CONTROL	269,714.64	2,094,962.23
20	8753	ASSIGNED-PURCH OBL - CURRENT	1,116.39	-23,698.72
		TOTAL FUND BALANCE	<u>49,390.11</u>	<u>-132,490.26</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> 48,273.72	<u>=====</u> -108,791.54

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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	213,931.99	719,405.71
		TOTAL ASSETS	<u>213,931.99</u>	<u>719,405.71</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-213,931.99	-2,279,282.97
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	<u>-213,931.99</u>	<u>-719,405.71</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> <u>-213,931.99</u>	<u>=====</u> <u>-719,405.71</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,586.49	565,773.09
		TOTAL ASSETS	<u>1,586.49</u>	<u>565,773.09</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,586.49	-11,355.02
36	7602	EXPENDITURES CONTROL	.00	35,145.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-589,563.91
		TOTAL FUND BALANCE	<u>-1,586.49</u>	<u>-565,773.09</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,586.49</u></u>	<u><u>-565,773.09</u></u>

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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	<u>.00</u>	<u>5,188,113.00</u>
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	<u>.00</u>	<u>-5,188,113.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>.00</u>	<u>-5,188,113.00</u>
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-35,767.10	910,566.55
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			-35,767.10	1,513,114.79
LIABILITIES				
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
FUND BALANCE				
51	6302	REVENUES CONTROL	-132,400.91	-1,679,603.37
51	7602	EXPENDITURES CONTROL	168,168.01	1,075,321.40
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			35,767.10	344,828.47
TOTAL LIABILITIES + FUND BALANCE			35,767.10	-1,513,114.79

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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	<u>.00</u>	<u>33,637,198.86</u>
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	-355,290.86
90	8736	RESTRICTED - DEBT SERVICE	.00	-33,281,908.00
		TOTAL FUND BALANCE	<u>.00</u>	<u>-33,637,198.86</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> .00	<u>=====</u> -33,637,198.86

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