

04/12/2021 15:48  
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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 1  
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-420,775.87	5,293,963.64
	TOTAL ASSETS		-420,775.87	5,293,963.64
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	936.27	-29,573.03
10	7461UN	UNEMPLOYMENT PAYABLE	-3,027.28	-19,297.17
10	7461WC	WORKERS COMP PAYABLE	-8,892.48	-2,375.85
10	7473	STATE TAX WITHHELD PAYABLE	-736.09	-26,438.47
10	7474	KTRS WITHHELD PAYABLE	88,595.99	-48.94
10	7475	CERS WITHHELD PAYABLE	-859.95	-98,253.90
10	7494	STATE/DEPENDENT LIFE	-30.64	-1,749.72
10	7495	PLAN SOURCE PAYABLE	210.63	-57,299.14
10	7499	SCHOLARSHIPS PAYABLE	1,000.00	-69,606.83
10	7603	PURCHASE OBLIGATIONS	-243.90	846.25
	TOTAL LIABILITIES		76,952.55	-303,796.80
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,070,917.24	-16,592,914.61
10	7602	EXPENDITURES CONTROL	1,414,496.66	11,567,517.02
10	8741	COMMITTED - SITE-BASED CFWD	.00	-165,761.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	243.90	-846.25
10	8770	UNASSIGNED FUND BALANCE	.00	201,838.00
	TOTAL FUND BALANCE		343,823.32	-4,990,166.84
TOTAL LIABILITIES + FUND BALANCE			<u>420,775.87</u>	<u>-5,293,963.64</u>

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	147,289.79	258,353.61
		TOTAL ASSETS	147,289.79	258,353.61
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-280.22	57,167.44
		TOTAL LIABILITIES	-280.22	57,167.44
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-433,887.36	-3,857,957.98
20	7602	EXPENDITURES CONTROL	286,597.57	3,599,604.37
20	8753	ASSIGNED-PURCH OBL - CURRENT	280.22	-57,167.44
		TOTAL FUND BALANCE	-147,009.57	-315,521.05
		TOTAL LIABILITIES + FUND BALANCE	-147,289.79	-258,353.61

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 3  
gibalsht

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
222	6101	CASH IN BANK	.00	3,636.84
TOTAL ASSETS			.00	3,636.84
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	.00	-842.05
0152826	7602	EXPENDITURES CONTROL	.00	1,500.00
222	8750	ASSIGNED FUND BALANCE	.00	-4,294.79
TOTAL FUND BALANCE			.00	-3,636.84
TOTAL LIABILITIES + FUND BALANCE			.00	-3,636.84

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	134,020.00
		TOTAL ASSETS	.00	134,020.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-134,020.00
		TOTAL FUND BALANCE	.00	-134,020.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-134,020.00

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-290,328.21	200,301.93
	TOTAL ASSETS		-290,328.21	200,301.93
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-10,462.92	-2,442,502.22
32	7602	EXPENDITURES CONTROL	300,791.13	2,468,743.13
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8737	RESTRICTED - OTHER	.00	-36,077.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
	TOTAL FUND BALANCE		290,328.21	-200,301.93
TOTAL LIABILITIES + FUND BALANCE			<u>290,328.21</u>	<u>-200,301.93</u>

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	115,718.30
	TOTAL ASSETS		.00	115,718.30
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-511.79
36	7602	EXPENDITURES CONTROL	.00	297,255.60
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-412,462.11
	TOTAL FUND BALANCE		.00	-115,718.30
TOTAL LIABILITIES + FUND BALANCE			.00	-115,718.30

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-299,642.78	-2,467,594.78
40	7602	EXPENDITURES CONTROL	299,642.78	2,467,594.78
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-46,240.64	1,418,566.89
51	6171	INVENTORIES FOR CONSUMPTION	.00	66,613.69
51	6400O	DEF OUT OF RES/OPEB LIAB	.00	145,114.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	355,668.13
TOTAL ASSETS			-46,240.64	1,985,962.71
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-386,137.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,614,816.68
51	7603	PURCHASE OBLIGATIONS	235.00	235.00
51	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-138,983.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-67,774.58
TOTAL LIABILITIES			235.00	-2,207,476.26
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-117,108.78	-2,708,636.90
51	7602	EXPENDITURES CONTROL	163,349.42	1,286,146.67
51	8712	UNRESTRICTED NET POSITION	.00	1,351,403.21
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	380,006.00
51	8737P	RESTRICTED -OTHER	.00	1,326,923.13
51	8739	RESTRICTED NET POSITION	.00	-1,347,479.87
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-66,613.69
51	8753	ASSIGNED-PURCH OBL - CURRENT	-235.00	-235.00
TOTAL FUND BALANCE			46,005.64	221,513.55
TOTAL LIABILITIES + FUND BALANCE			46,240.64	-1,985,962.71



04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 9  
gibalsh

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT 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	-2,727,471.87
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,337,818.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-24,969,864.99
80	6231	TECHNOLOGY EQUIPMENT	.00	2,348,390.52
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,060,016.61
80	6241	VEHICLES	.00	3,976,965.00
80	6242	A/D - VEHICLES	.00	-2,976,236.59
80	6251	GENERAL EQUIPMENT	.00	1,816,779.20
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,014,466.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	10,920.00
TOTAL ASSETS			.00	53,174,864.80
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,174,864.80
TOTAL FUND BALANCE			.00	-53,174,864.80
TOTAL LIABILITIES + FUND BALANCE			.00	-53,174,864.80

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 10  
gibalsht

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	-5,571.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-67,141.67
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	-5,421.97
81	6251	GENERAL EQUIPMENT	.00	917,852.98
81	6252	A/D - GENERAL EQUIPMENT	.00	-737,966.35
TOTAL ASSETS			.00	416,313.24
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-416,313.24
TOTAL FUND BALANCE			.00	-416,313.24
TOTAL LIABILITIES + FUND BALANCE			.00	-416,313.24

04/12/2021 15:48  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 9

P 11  
gibalsht

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	44,022,951.74
90	64000	DEF OUT OF RES/OPEB LIAB	.00	1,607,408.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,077,419.00
TOTAL ASSETS			.00	47,707,778.74
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	130,232.00
90	7455	LOAN INTEREST PAYABLE	.00	-384,375.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,542,776.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,399,306.00
90	7493	SICK LEAVE PAYABLE	.00	-436,116.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-24,443,344.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	91,190.00
90	7541O	UNFUNDED OPEB LIABILITIES	.00	-8,272,020.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-9,431,986.00
90	7551	COMPENSATED ABSENCES	.00	-694,476.00
90	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-2,434,655.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-395,868.00
TOTAL LIABILITIES			.00	-51,213,500.00
<b>FUND BALANCE</b>				
90	8732	RESTRICTED SICK LEAVE	.00	1,305,067.26
90	8736	RESTRICTED - DEBT SERVICE	.00	2,597,189.00
90	8770	UNASSIGNED FUND BALANCE	.00	-396,535.00
TOTAL FUND BALANCE			.00	3,505,721.26
TOTAL LIABILITIES + FUND BALANCE			.00	-47,707,778.74

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