

11/05/2020 11:07  
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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 1  
gibalsht

| FUND: 1 GENERAL FUND             |        |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |        |                                 |                          |                    |
| 10                               | 6101   | CASH IN BANK                    | -215,222.67              | 2,444,961.22       |
|                                  |        | TOTAL ASSETS                    | -215,222.67              | 2,444,961.22       |
| <b>LIABILITIES</b>               |        |                                 |                          |                    |
| 10                               | 7461   | ACCR SALARIES & BENEFIT PAYABLE | -4,829.54                | -34,716.70         |
| 10                               | 7461UN | UNEMPLOYMENT PAYABLE            | 908.40                   | 3,437.78           |
| 10                               | 7461WC | WORKERS COMP PAYABLE            | -8,730.37                | 41,340.31          |
| 10                               | 7469   | SCOTTSVILLE CITY TAX PAYABLE    | 102.58                   | .00                |
| 10                               | 7471   | FEDERAL TAX WITHHELD PAYABLE    | -44,352.68               | -44,352.68         |
| 10                               | 7472   | FICA WITHHELD PAYABLE           | -38,164.74               | -38,164.74         |
| 10                               | 7473   | STATE TAX WITHHELD PAYABLE      | 26,067.67                | -26,207.29         |
| 10                               | 7474   | KTRS WITHHELD PAYABLE           | 727.07                   | -88,795.24         |
| 10                               | 7475   | CERS WITHHELD PAYABLE           | -2,503.45                | -98,454.07         |
| 10                               | 7475C  | CERS EMPLOYEE REFUNDS           | -304.61                  | -304.61            |
| 10                               | 7480   | GARNISHMENT PAYABLE             | 407.62                   | 407.62             |
| 10                               | 7494   | STATE/DEPENDENT LIFE            | 85.79                    | -1,675.80          |
| 10                               | 7495   | PLAN SOURCE PAYABLE             | -1,235.12                | -58,891.37         |
| 10                               | 7499   | SCHOLARSHIPS PAYABLE            | -2,000.00                | -56,266.83         |
| 10                               | 7603   | PURCHASE OBLIGATIONS            | 745.61                   | 98,035.33          |
|                                  |        | TOTAL LIABILITIES               | -73,075.77               | -304,608.29        |
| <b>FUND BALANCE</b>              |        |                                 |                          |                    |
| 10                               | 6302   | REVENUES CONTROL                | -1,136,761.21            | -7,338,619.87      |
| 10                               | 7602   | EXPENDITURES CONTROL            | 1,425,805.26             | 5,260,225.27       |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT    | -745.61                  | -98,035.33         |
| 10                               | 8770   | UNASSIGNED FUND BALANCE         | .00                      | 36,077.00          |
|                                  |        | TOTAL FUND BALANCE              | 288,298.44               | -2,140,352.93      |
| TOTAL LIABILITIES + FUND BALANCE |        |                                 | 215,222.67               | -2,444,961.22      |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 2  
gibalsht

| FUND: 2 SPECIAL REVENUE |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |      |                                  |                          |                    |
| 20                      | 6101 | CASH IN BANK                     | -58,261.13               | -2,142.00          |
|                         |      | TOTAL ASSETS                     | -58,261.13               | -2,142.00          |
| <b>LIABILITIES</b>      |      |                                  |                          |                    |
| 20                      | 7603 | PURCHASE OBLIGATIONS             | 184.86                   | 74,962.14          |
|                         |      | TOTAL LIABILITIES                | 184.86                   | 74,962.14          |
| <b>FUND BALANCE</b>     |      |                                  |                          |                    |
| 20                      | 6302 | REVENUES CONTROL                 | -230,671.39              | -956,687.68        |
| 20                      | 7602 | EXPENDITURES CONTROL             | 288,932.52               | 958,829.68         |
| 20                      | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -184.86                  | -74,962.14         |
|                         |      | TOTAL FUND BALANCE               | 58,076.27                | -72,820.14         |
|                         |      | TOTAL LIABILITIES + FUND BALANCE | 58,261.13                | 2,142.00           |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 3  
gibalsht

| FUND: 22 DIST ACTIVITY (SPEC REV MY) |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                        |      |                      |                          |                    |
| 222                                  | 6101 | CASH IN BANK         | -207.00                  | 2,794.79           |
| TOTAL ASSETS                         |      |                      | -207.00                  | 2,794.79           |
| <b>FUND BALANCE</b>                  |      |                      |                          |                    |
| 0152826                              | 6302 | REVENUES CONTROL     | 7.00                     | .00                |
| 0152826                              | 7602 | EXPENDITURES CONTROL | 200.00                   | 1,500.00           |
| 222                                  | 8737 | RESTRICTED - OTHER   | .00                      | -4,294.79          |
| TOTAL FUND BALANCE                   |      |                      | 207.00                   | -2,794.79          |
| TOTAL LIABILITIES + FUND BALANCE     |      |                      | 207.00                   | -2,794.79          |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 4  
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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        |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 5  
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                                | NET CHANGE<br>FOR PERIOD      | ACCOUNT<br>BALANCE            |
|---------------------------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|
| <b>ASSETS</b>                         |                    |                                |                               |                               |
| 32                                    | 6101               | CASH IN BANK                   | -222,521.70                   | -981,001.35                   |
|                                       | TOTAL ASSETS       |                                | -222,521.70                   | -981,001.35                   |
| <b>FUND BALANCE</b>                   |                    |                                |                               |                               |
| 32                                    | 6302               | REVENUES CONTROL               | -6,689.78                     | -639,554.67                   |
| 32                                    | 7602               | EXPENDITURES CONTROL           | 229,211.48                    | 1,847,098.86                  |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                           | -143,944.67                   |
| 32                                    | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                           | -46,521.17                    |
| 32                                    | 8770               | UNASSIGNED FUND BALANCE        | .00                           | -36,077.00                    |
|                                       | TOTAL FUND BALANCE |                                | 222,521.70                    | 981,001.35                    |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                                | ===== <u>222,521.70</u> ===== | ===== <u>981,001.35</u> ===== |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 6  
gibalsht

| FUND: 360 CONSTRUCTION FUND      |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                               |                          |                    |
| 36                               | 6101               | CASH IN BANK                  | -25,619.30               | 135,383.36         |
|                                  | TOTAL ASSETS       |                               | -25,619.30               | 135,383.36         |
| <b>FUND BALANCE</b>              |                    |                               |                          |                    |
| 36                               | 6302               | REVENUES CONTROL              | -43.11                   | -381.63            |
| 36                               | 7602               | EXPENDITURES CONTROL          | 25,662.41                | 277,460.38         |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -412,462.11        |
|                                  | TOTAL FUND BALANCE |                               | 25,619.30                | -135,383.36        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | 25,619.30                | -135,383.36        |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 7  
gibalsht

| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -229,211.48              | -1,847,098.86      |
| 40                               | 7602 | EXPENDITURES CONTROL | 229,211.48               | 1,847,098.86       |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 8  
gibalsh

| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------------|-------|--------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                    |       |                                |                          |                      |
| 51                               | 6101  | CASH IN BANK                   | 29,215.14                | 1,361,666.66         |
| 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                     |       |                                | 29,215.14                | 1,929,062.48         |
| <b>LIABILITIES</b>               |       |                                |                          |                      |
| 51                               | 7541O | UNFUNDED OPEB LIABILITIES      | .00                      | -386,137.00          |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -1,614,816.68        |
| 51                               | 7700O | DEFERRED INFLOW RESOURCE OPEB  | .00                      | -138,983.00          |
| 51                               | 7700P | DEFERRED INFLOW RES PEN LIAB   | .00                      | -67,774.58           |
| TOTAL LIABILITIES                |       |                                | .00                      | -2,207,711.26        |
| <b>FUND BALANCE</b>              |       |                                |                          |                      |
| 51                               | 6302  | REVENUES CONTROL               | -186,440.33              | -1,886,785.58        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 157,225.19               | 521,195.58           |
| 51                               | 8737O | REST OTH OPEB LIAB ENT FUND ON | .00                      | 380,006.00           |
| 51                               | 8737P | RESTRICTED -OTHER              | .00                      | 1,326,924.13         |
| 51                               | 8739I | RESTRICTED-NET POSITION-INVENT | .00                      | -66,614.26           |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | 3,922.91             |
| TOTAL FUND BALANCE               |       |                                | -29,215.14               | 278,648.78           |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>-29,215.14</u>        | <u>-1,929,062.48</u> |



11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 9  
gibalsh

| 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                      | -2,727,471.87      |
| 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     |

11/05/2020 11:07  
9005aand

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BALANCE SHEET FOR 2021 4

P 10  
gibalsht

| 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                      | -5,571.75          |
| 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        |

11/05/2020 11:07  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

P 11  
gibalsht

| FUND: 9 LONG-TERM DEBT           |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 \*\*