

10/12/2020 15:42  
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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

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| FUND: 1 GENERAL FUND             |                    |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                 |                          |                    |
| 10                               | 6101               | CASH IN BANK                    | -411,433.54              | 2,696,260.89       |
|                                  | TOTAL ASSETS       |                                 | -411,433.54              | 2,696,260.89       |
| <b>LIABILITIES</b>               |                    |                                 |                          |                    |
| 10                               | 7461               | ACCR SALARIES & BENEFIT PAYABLE | 569.23                   | -29,887.16         |
| 10                               | 7461UN             | UNEMPLOYMENT PAYABLE            | -605.80                  | 2,529.38           |
| 10                               | 7461WC             | WORKERS COMP PAYABLE            | -8,574.01                | 50,070.68          |
| 10                               | 7469               | SCOTTSVILLE CITY TAX PAYABLE    | .00                      | -102.58            |
| 10                               | 7473               | STATE TAX WITHHELD PAYABLE      | -688.98                  | -52,274.96         |
| 10                               | 7474               | KTRS WITHHELD PAYABLE           | 4,953.37                 | -89,522.31         |
| 10                               | 7475               | CERS WITHHELD PAYABLE           | -4,791.07                | -95,950.62         |
| 10                               | 7494               | STATE/DEPENDENT LIFE            | 42.51                    | -1,761.59          |
| 10                               | 7495               | PLAN SOURCE PAYABLE             | -2,158.81                | -57,656.25         |
| 10                               | 7499               | SCHOLARSHIPS PAYABLE            | .00                      | -54,266.83         |
| 10                               | 7603               | PURCHASE OBLIGATIONS            | 72,457.40                | 97,289.72          |
|                                  | TOTAL LIABILITIES  |                                 | 61,203.84                | -231,532.52        |
| <b>FUND BALANCE</b>              |                    |                                 |                          |                    |
| 10                               | 6302               | REVENUES CONTROL                | -1,195,931.67            | -6,201,858.66      |
| 10                               | 7602               | EXPENDITURES CONTROL            | 1,618,618.77             | 3,834,420.01       |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT    | -72,457.40               | -97,289.72         |
|                                  | TOTAL FUND BALANCE |                                 | 350,229.70               | -2,464,728.37      |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                 | 411,433.54               | -2,696,260.89      |

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| FUND: 2 SPECIAL REVENUE |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE    |
|-------------------------|------|----------------------------------|--------------------------|-----------------------|
| <b>ASSETS</b>           |      |                                  |                          |                       |
| 20                      | 6101 | CASH IN BANK                     | -111,690.78              | 56,119.13             |
|                         |      | TOTAL ASSETS                     | -111,690.78              | 56,119.13             |
| <b>LIABILITIES</b>      |      |                                  |                          |                       |
| 20                      | 7603 | PURCHASE OBLIGATIONS             | -16,593.93               | 74,777.28             |
|                         |      | TOTAL LIABILITIES                | -16,593.93               | 74,777.28             |
| <b>FUND BALANCE</b>     |      |                                  |                          |                       |
| 20                      | 6302 | REVENUES CONTROL                 | -234,979.97              | -726,016.29           |
| 20                      | 7602 | EXPENDITURES CONTROL             | 346,670.75               | 669,897.16            |
| 20                      | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 16,593.93                | -74,777.28            |
|                         |      | TOTAL FUND BALANCE               | 128,284.71               | -130,896.41           |
|                         |      | TOTAL LIABILITIES + FUND BALANCE | =====111,690.78=====     | ===== -56,119.13===== |

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| FUND: 22 DIST ACTIVITY (SPEC REV MY) |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                        |      |                      |                          |                    |
| 222                                  | 6101 | CASH IN BANK         | -1,293.00                | 3,001.79           |
| TOTAL ASSETS                         |      |                      | -1,293.00                | 3,001.79           |
| <b>FUND BALANCE</b>                  |      |                      |                          |                    |
| 0152826                              | 6302 | REVENUES CONTROL     | -7.00                    | -7.00              |
| 0152826                              | 7602 | EXPENDITURES CONTROL | 1,300.00                 | 1,300.00           |
| 222                                  | 8737 | RESTRICTED - OTHER   | .00                      | -4,294.79          |
| TOTAL FUND BALANCE                   |      |                      | 1,293.00                 | -3,001.79          |
| TOTAL LIABILITIES + FUND BALANCE     |      |                      | 1,293.00                 | -3,001.79          |

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| 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        |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |                    |                                |                          |                    |
| 32                                    | 6101               | CASH IN BANK                   | -452,691.11              | -794,556.65        |
|                                       | TOTAL ASSETS       |                                | -452,691.11              | -794,556.65        |
| <b>FUND BALANCE</b>                   |                    |                                |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL               | -41,306.02               | -632,864.89        |
| 32                                    | 7602               | EXPENDITURES CONTROL           | 493,997.13               | 1,617,887.38       |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -143,944.67        |
| 32                                    | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -46,521.17         |
|                                       | TOTAL FUND BALANCE |                                | 452,691.11               | 794,556.65         |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                                | 452,691.11               | 794,556.65         |

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| FUND: 360 CONSTRUCTION FUND      |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                               |                          |                    |
| 36                               | 6101               | CASH IN BANK                  | -251,737.23              | 161,002.66         |
|                                  | TOTAL ASSETS       |                               | -251,737.23              | 161,002.66         |
| <b>FUND BALANCE</b>              |                    |                               |                          |                    |
| 36                               | 6302               | REVENUES CONTROL              | -60.74                   | -338.52            |
| 36                               | 7602               | EXPENDITURES CONTROL          | 251,797.97               | 251,797.97         |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -412,462.11        |
|                                  | TOTAL FUND BALANCE |                               | 251,737.23               | -161,002.66        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | 251,737.23               | -161,002.66        |

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| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -493,997.13              | -1,617,887.38      |
| 40                               | 7602 | EXPENDITURES CONTROL | 493,997.13               | 1,617,887.38       |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

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| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|----------------------------------|-------|--------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                    |       |                                |                          |                           |
| 51                               | 6101  | CASH IN BANK                   | -88,989.53               | 1,332,451.52              |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 66,613.69                 |
| 51                               | 6400O | DEF OUT OF RES/OPEB LIAB       | .00                      | 111,385.00                |
| 51                               | 6400P | DEFERRED OUTFLOWS PENS LIAB    | .00                      | 342,962.13                |
| TOTAL ASSETS                     |       |                                | -88,989.53               | 1,853,412.34              |
| <b>LIABILITIES</b>               |       |                                |                          |                           |
| 51                               | 7541O | UNFUNDED OPEB LIABILITIES      | .00                      | -404,993.00               |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -1,389,444.68             |
| 51                               | 7700O | DEFERRED INFLOW RESOURCE OPEB  | .00                      | -77,303.00                |
| 51                               | 7700P | DEFERRED INFLOW RES PEN LIAB   | .00                      | -113,314.58               |
| TOTAL LIABILITIES                |       |                                | .00                      | -1,985,055.26             |
| <b>FUND BALANCE</b>              |       |                                |                          |                           |
| 51                               | 6302  | REVENUES CONTROL               | -81,773.58               | -1,700,345.25             |
| 51                               | 7602  | EXPENDITURES CONTROL           | 170,763.11               | 363,970.39                |
| 51                               | 8737O | REST OTH OPEB LIAB ENT FUND ON | .00                      | 370,911.00                |
| 51                               | 8737P | RESTRICTED -OTHER              | .00                      | 1,159,798.13              |
| 51                               | 8739I | RESTRICTED-NET POSITION-INVENT | .00                      | -62,691.26                |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -.09                      |
| TOTAL FUND BALANCE               |       |                                | 88,989.53                | 131,642.92                |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | =====88,989.53=====      | ===== -1,853,412.34 ===== |



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| 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      |
|                                  | TOTAL ASSETS       |                                | .00                      | 53,163,944.80      |
| FUND BALANCE                     |                    |                                |                          |                    |
| 80                               | 8710               | INVESTMENT IN GOVT ASSETS      | .00                      | -53,163,944.80     |
|                                  | TOTAL FUND BALANCE |                                | .00                      | -53,163,944.80     |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | .00                      | -53,163,944.80     |

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| 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        |

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| FUND: 9 LONG-TERM DEBT           |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                               |                          |                    |
| 90                               | 6304  | AMT RETIRE LONG-TERM DEBT     | .00                      | 45,265,377.74      |
| 90                               | 64000 | DEF OUT OF RES/OPEB LIAB      | .00                      | 1,092,546.00       |
| 90                               | 6400P | DEFERRED OUTFLOWS PENS LIAB   | .00                      | 2,015,490.00       |
| TOTAL ASSETS                     |       |                               | .00                      | 48,373,413.74      |
| <b>LIABILITIES</b>               |       |                               |                          |                    |
| 90                               | 7443  | UNAMORTIZED PREM ON ISS BONDS | .00                      | 137,801.00         |
| 90                               | 7455  | LOAN INTEREST PAYABLE         | .00                      | -390,853.00        |
| 90                               | 7481  | ADVANCES FROM GRANTORS        | .00                      | -2,755,279.00      |
| 90                               | 7491  | CURRENT BOND OBLIGATION       | .00                      | -2,363,648.00      |
| 90                               | 7493  | SICK LEAVE PAYABLE            | .00                      | -374,809.00        |
| 90                               | 7511  | BONDS PAYABLE (LONG TERM)     | .00                      | -26,842,650.00     |
| 90                               | 7513  | GAIN/LOSS DEBT REFUNDING      | .00                      | 114,448.00         |
| 90                               | 7541O | UNFUNDED OPEB LIABILITIES     | .00                      | -9,240,380.00      |
| 90                               | 7541P | UNFUNDED PENSION LIABILITIES  | .00                      | -8,165,391.00      |
| 90                               | 7551  | COMPENSATED ABSENCES          | .00                      | -507,604.00        |
| 90                               | 7700O | DEFERRED INFLOW RESOURCE OPEB | .00                      | -1,037,352.00      |
| 90                               | 7700P | DEFERRED INFLOW RES PEN LIAB  | .00                      | -665,921.00        |
| TOTAL LIABILITIES                |       |                               | .00                      | -52,091,638.00     |
| <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                      | -184,032.00        |
| TOTAL FUND BALANCE               |       |                               | .00                      | 3,718,224.26       |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | .00                      | -48,373,413.74     |

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