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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 2

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-571,646.31	3,076,940.72	
	TOTAL ASSETS		-571,646.31	3,076,940.72	
LIABILITIES					
10	7461	ACCR SALARIES ' & BENEFT PAYABLE	-28,065.31	-28,576.01	
10	7461D	DENTAL NON-TAXABLE PAYABLE	-78.47	.00	
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	-50.00	.00	
10	7461FN	FEBCO NON-TAXABLE PAYABLE	-86.95	.00	
10	7461FT	FEBCO TAXABLE PAYABLE	-195.74	.00	
10	7461SB	TSA CONSULTING/403 B	23,718.91	23,718.91	
10	7461UN	UNEMPLOYMENT PAYABLE	-725.98	3,413.51	
10	7461UW	UNITED WAY PAYABLE	-10.00	.00	
10	7461WC	WORKERS COMP PAYABLE	-9,041.23	-11,760.14	
10	7469	SCOTTSVILLE CITY TAX PAYABLE	-86.85	.00	
10	7471	FEDERAL TAX WITHHELD PAYABLE	-273.60	.00	
10	7472	FICA WITHHELD PAYABLE	-106.30	-12.68	
10	7473	STATE TAX WITHHELD PAYABLE	-43,352.17	-50,681.50	
10	7474	KTRS WITHHELD PAYABLE	3,837.65	4,388.40	
10	7475	CERS WITHHELD PAYABLE	-67,287.16	-101,728.85	
10	7475C	CERS EMPLOYEE REFUNDS	.00	-19,571.82	
10	7491	LIFE & DISABILITY PAYABLE	-8.26	.00	
10	7493	SICK LEAVE PAYABLE IN PROCESS	-1,663.78	-1,862.08	
10	7495	PLAN SOURCE PAYABLE	-44,311.22	-50,818.52	
10	7499	SCHOLARSHIPS PAYABLE	4,000.00	-49,519.83	
10	7603	PURCHASE OBLIGATIONS	4,705.79	5,400.27	
	TOTAL LIABILITIES		-159,080.67	-277,610.34	
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,167,178.00	-5,538,933.88	
10	7602	EXPENDITURES CONTROL	1,902,610.77	2,745,003.77	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-4,705.79	-5,400.27	
	TOTAL FUND BALANCE		730,726.98	-2,799,330.38	
TOTAL LIABILITIES + FUND BALANCE			571,646.31	-3,076,940.72	

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	-113,925.45	139,521.31
		TOTAL ASSETS	-113,925.45	139,521.31
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LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	38,344.27	45,487.33
		TOTAL LIABILITIES	38,344.27	45,487.33
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FUND BALANCE				
	20	6302 REVENUES CONTROL	-223,826.11	-530,108.69
	20	7602 EXPENDITURES CONTROL	337,751.56	390,587.38
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-38,344.27	-45,487.33
		TOTAL FUND BALANCE	75,581.18	-185,008.64
		TOTAL LIABILITIES + FUND BALANCE	113,925.45	-139,521.31
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	31	6101	CASH IN BANK	.00	135,000.00
			TOTAL ASSETS	.00	135,000.00
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FUND BALANCE	31	6302	REVENUES CONTROL	.00	-135,000.00
			TOTAL FUND BALANCE	.00	-135,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-135,000.00
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-746,786.45	33,211.39
		TOTAL ASSETS	-746,786.45	33,211.39
FUND BALANCE				
32	6302	REVENUES CONTROL	-18,101.89	-607,633.89
32	7602	EXPENDITURES CONTROL	764,888.34	764,888.34
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
		TOTAL FUND BALANCE	746,786.45	-33,211.39
		TOTAL LIABILITIES + FUND BALANCE	746,786.45	-33,211.39
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	1,348.36	416,139.21
		TOTAL ASSETS	1,348.36	416,139.21
FUND BALANCE				
	36	6302 REVENUES CONTROL	-1,348.36	-2,482.69
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-413,656.52
		TOTAL FUND BALANCE	-1,348.36	-416,139.21
		TOTAL LIABILITIES + FUND BALANCE	-1,348.36	-416,139.21
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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	.00	5,188,113.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-764,888.34	-764,888.34
40	7602	EXPENDITURES CONTROL	764,888.34	764,888.34
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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-143,320.73	998,548.13
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,252.43
51	64000	DEF OUT OF RES/OPEB LIAB	.00	96,725.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	464,493.13
TOTAL ASSETS			-143,320.73	1,605,018.69
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	-40,149.66	-1,257,538.19
51	7602	EXPENDITURES CONTROL	183,470.39	213,737.63
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	278,369.00
51	8737P	RESTRICTED -OTHER	.00	1,018,356.13
TOTAL FUND BALANCE			143,320.73	252,924.57
TOTAL LIABILITIES + FUND BALANCE			143,320.73	-1,605,018.69
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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,560,938.57
80	6221	BUILDINGS & IMPROVEMENTS	.00	72,667,522.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-23,012,380.45
80	6231	TECHNOLOGY EQUIPMENT	.00	2,366,904.72
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,063,292.70
80	6241	VEHICLES	.00	3,354,971.00
80	6242	A/D - VEHICLES	.00	-2,839,040.81
80	6251	GENERAL EQUIPMENT	.00	1,461,540.22
80	6252	A/D - GENERAL EQUIPMENT	.00	-894,056.58
TOTAL ASSETS			.00	53,913,277.15
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,913,277.15
TOTAL FUND BALANCE			.00	-53,913,277.15
TOTAL LIABILITIES + FUND BALANCE			.00	-53,913,277.15
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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	-5,087.25
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-61,386.67
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	-1,997.57
81	6251	GENERAL EQUIPMENT	.00	931,087.39
81	6252	A/D - GENERAL EQUIPMENT	.00	-817,518.39
TOTAL ASSETS			.00	359,659.51
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-359,659.51
TOTAL FUND BALANCE			.00	-359,659.51
TOTAL LIABILITIES + FUND BALANCE			.00	-359,659.51
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FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	31,055,541.36
		TOTAL ASSETS	.00	31,055,541.36
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	-374,809.36
90	8736	RESTRICTED - DEBT SERVICE	.00	-30,680,732.00
		TOTAL FUND BALANCE	.00	-31,055,541.36
		TOTAL LIABILITIES + FUND BALANCE	.00	-31,055,541.36

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