

02/06/2020 11:37  
9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**glsht 1**

| FUND: 1                          |                    | GENERAL FUND                    |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|---------------------------------|---------------|--------------------------|--------------------|
|                                  |                    |                                 |               |                          |                    |
| ASSETS                           |                    |                                 |               |                          |                    |
| 10                               | 6101               | CASH IN BANK                    | 285,404.33    | 5,954,868.96             |                    |
|                                  | TOTAL ASSETS       |                                 | 285,404.33    | 5,954,868.96             |                    |
| LIABILITIES                      |                    |                                 |               |                          |                    |
| 10                               | 7421A              | ACCOUNTS PAYABLE-ACI            | -8,599.09     | -18,344.44               |                    |
| 10                               | 7461               | ACCR SALARIES & BENEFIT PAYABLE | -22,356.28    | 18,514.07                |                    |
| 10                               | 7461U              | UNEMPLOYMENT TAX PAYABLE        | -21,821.33    | -22,454.24               |                    |
| 10                               | 7461W              | WORKERS COMPENSATION PAYABLE    | -14,501.65    | -21,913.25               |                    |
| 10                               | 7472               | FICA WITHHELD PAYABLE           | 9.58          | 9.58                     |                    |
| 10                               | 7475               | CERS WITHHELD PAYABLE           | .00           | -10.24                   |                    |
| 10                               | 7603               | ENCUMBRANCES                    | -19,215.28    | 416,456.68               |                    |
|                                  | TOTAL LIABILITIES  |                                 | -86,484.05    | 372,258.16               |                    |
| FUND BALANCE                     |                    |                                 |               |                          |                    |
| 10                               | 6302               | REVENUES CONTROL                | -2,387,326.65 | -20,134,350.10           |                    |
| 10                               | 7602               | EXPENDITURES CONTROL            | 2,169,191.09  | 14,607,117.38            |                    |
| 10                               | 8732               | SICK LEAVE PAYABLE              | .00           | -112,695.72              |                    |
| 10                               | 8747               | COMMITTED - OTHER               | .00           | -270,742.00              |                    |
| 10                               | 8753               | RESERVED FOR ENCUMBRANCES       | 19,215.28     | -416,456.68              |                    |
|                                  | TOTAL FUND BALANCE |                                 | -198,920.28   | -6,327,127.12            |                    |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                 | -285,404.33   | -5,954,868.96            |                    |

02/06/2020 11:37  
9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**glsht** **2**

| FUND: 2 SPECIAL REVENUE |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |    |      |                                  |                          |                    |
|                         | 20 | 6101 | CASH IN BANK                     | 226,037.46               | -362,678.71        |
|                         |    |      | TOTAL ASSETS                     | 226,037.46               | -362,678.71        |
| <b>LIABILITIES</b>      |    |      |                                  |                          |                    |
|                         | 20 | 7603 | ENCUMBRANCES                     | -7,546.78                | 65,354.82          |
|                         |    |      | TOTAL LIABILITIES                | -7,546.78                | 65,354.82          |
| <b>FUND BALANCE</b>     |    |      |                                  |                          |                    |
|                         | 20 | 6302 | REVENUES CONTROL                 | -851,387.72              | -3,958,647.45      |
|                         | 20 | 7602 | EXPENDITURES CONTROL             | 625,350.26               | 4,321,326.16       |
|                         | 20 | 8753 | RESERVED FOR ENCUMBRANCES        | 7,546.78                 | -65,354.82         |
|                         |    |      | TOTAL FUND BALANCE               | -218,490.68              | 297,323.89         |
|                         |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-226,037.46</u>       | <u>362,678.71</u>  |

02/06/2020 11:37  
9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**glsht** **3**

| FUND: 22 DISTRICT WIDE ACTIVITY FUNDS |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 22 | 6101 | CASH IN BANK                     | 7,048.16                 | 137,483.76         |
|                                       |    |      | TOTAL ASSETS                     | 7,048.16                 | 137,483.76         |
| <b>LIABILITIES</b>                    |    |      |                                  |                          |                    |
|                                       | 22 | 7603 | ENCUMBRANCES                     | -16,426.77               | 19,033.14          |
|                                       |    |      | TOTAL LIABILITIES                | -16,426.77               | 19,033.14          |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 22 | 6302 | REVENUES CONTROL                 | -34,550.34               | -125,242.49        |
|                                       | 22 | 7602 | EXPENDITURES CONTROL             | 27,502.18                | 120,825.22         |
|                                       | 22 | 8737 | RESTRICTED - OTHER               | .00                      | -133,066.49        |
|                                       | 22 | 8753 | RESERVED FOR ENCUMBRANCES        | 16,426.77                | -19,033.14         |
|                                       |    |      | TOTAL FUND BALANCE               | 9,378.61                 | -156,516.90        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -7,048.16                | -137,483.76        |

02/06/2020 11:37  
 9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**glsht**

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 165,196.81         |
|                               |    |      | TOTAL ASSETS                     | .00                      | 165,196.81         |
| <b>FUND BALANCE</b>           |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | .00                      | -178,500.00        |
|                               | 31 | 7602 | EXPENDITURES CONTROL             | .00                      | 13,303.19          |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -165,196.81        |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -165,196.81        |

02/06/2020 11:37  
 9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**g1balsh5t**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | .00                      | 971,420.00         |
|                                       |    |      | TOTAL ASSETS                     | .00                      | 971,420.00         |
| FUND BALANCE                          | 32 | 6302 | REVENUES CONTROL                 | .00                      | -971,420.00        |
|                                       |    |      | TOTAL FUND BALANCE               | .00                      | -971,420.00        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -971,420.00        |

02/06/2020 11:37  
9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**g1balsh** **6**

| FUND: 400 DEBT SERVICE FUND      |    |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------|---------------------------|--------------------------|--------------------|
|                                  |    |      |                           |                          |                    |
| ASSETS                           |    |      |                           |                          |                    |
|                                  | 40 | 6101 | CASH IN BANK              | -1,095,220.00            | -1,443,643.95      |
|                                  | 40 | 6105 | CASH WITH FISCAL AGENTS   | .00                      | 532,544.09         |
| TOTAL ASSETS                     |    |      |                           | -1,095,220.00            | -911,099.86        |
| FUND BALANCE                     |    |      |                           |                          |                    |
|                                  | 40 | 7602 | EXPENDITURES CONTROL      | 1,095,220.00             | 1,443,643.95       |
|                                  | 40 | 8736 | RESTRICTED - DEBT SERVICE | .00                      | -532,544.09        |
| TOTAL FUND BALANCE               |    |      |                           | 1,095,220.00             | 911,099.86         |
| TOTAL LIABILITIES + FUND BALANCE |    |      |                           | 1,095,220.00             | 911,099.86         |

02/06/2020 11:37  
 9591alog

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET FOR 2020 7**

**P**  
**glbalsht**  
**7**

| FUND: 51      FOOD SERVICE FUND  |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
|                                  |       |                                |                          |                    |
| ASSETS                           |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | 12,151.61                | 1,648,792.37       |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 113,451.94         |
| TOTAL ASSETS                     |       |                                | 12,151.61                | 1,762,244.31       |
| LIABILITIES                      |       |                                |                          |                    |
| 51                               | 7603  | ENCUMBRANCES                   | -75,383.84               | 171,025.03         |
| TOTAL LIABILITIES                |       |                                | -75,383.84               | 171,025.03         |
| FUND BALANCE                     |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -287,833.86              | -3,053,013.61      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 275,682.25               | 1,404,221.24       |
| 51                               | 8739I | RESTRICTED-NET POSITION INVENT | .00                      | -113,451.94        |
| 51                               | 8753  | RESERVED FOR ENCUMBRANCES      | 75,383.84                | -171,025.03        |
| TOTAL FUND BALANCE               |       |                                | 63,232.23                | -1,933,269.34      |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | -12,151.61               | -1,762,244.31      |

\*\* END OF REPORT - Generated by Alicia Logan \*\*