

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-236,620.05	2,308,033.09
		TOTAL ASSETS	-236,620.05	2,308,033.09
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-27,351.07	-27,351.07
10	7461UN	UNEMPLOYMENT PAYABLE	1,542.83	3,773.65
10	7461WC	WORKERS COMP PAYABLE	-9,343.96	-30,928.55
10	7472	FICA WITHHELD PAYABLE	87.16	.00
10	7473	STATE TAX WITHHELD PAYABLE	1,857.09	-50,726.52
10	7475	CERS WITHHELD PAYABLE	6,296.36	-102,818.71
10	7475C	CERS EMPLOYEE REFUNDS	.00	-19,571.82
10	7493	SICK LEAVE PAYABLE IN PROCESS	-1,905.70	-1,905.70
10	7495	PLAN SOURCE PAYABLE	-52,023.52	-52,023.52
10	7499	SCHOLARSHIPS PAYABLE	-11,247.00	-60,766.83
10	7603	PURCHASE OBLIGATIONS	5,623.22	9,225.88
		TOTAL LIABILITIES	-86,464.59	-333,093.19
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,097,396.31	-7,796,829.43
10	7602	EXPENDITURES CONTROL	1,426,104.17	5,831,115.41
10	8741	COMMITTED - SITE-BASED CFWD	.00	165,761.00
10	8752	ASSIGNED - SITE-BASED CFWD	.00	-165,761.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-5,623.22	-9,225.88
		TOTAL FUND BALANCE	323,084.64	-1,974,939.90
TOTAL LIABILITIES + FUND BALANCE			236,620.05	-2,308,033.09

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 2  
glbalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	19,936.78	74,652.01
		TOTAL ASSETS	<u>19,936.78</u>	<u>74,652.01</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	59,361.26	103,908.13
		TOTAL LIABILITIES	<u>59,361.26</u>	<u>103,908.13</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-308,242.31	-1,062,442.63
20	7602	EXPENDITURES CONTROL	288,305.53	987,790.62
20	8753	ASSIGNED-PURCH OBL - CURRENT	-59,361.26	-103,908.13
		TOTAL FUND BALANCE	<u>-79,298.04</u>	<u>-178,560.14</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-19,936.78</u></u>	<u><u>-74,652.01</u></u>

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 3  
gibalst

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
222	6101	CASH IN BANK	3,208.71	3,208.71
TOTAL ASSETS			<u>3,208.71</u>	<u>3,208.71</u>
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	-3,208.71	-3,208.71
TOTAL FUND BALANCE			<u>-3,208.71</u>	<u>-3,208.71</u>
TOTAL LIABILITIES + FUND BALANCE			<u>-3,208.71</u>	<u>-3,208.71</u>



11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 4  
glbalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	135,000.00
		TOTAL ASSETS	.00	135,000.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-135,000.00
		TOTAL FUND BALANCE	.00	-135,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-135,000.00



11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 5  
gibalsh

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-216,870.48	-660,453.30
		TOTAL ASSETS	-216,870.48	-660,453.30
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-14,226.60	-637,553.65
32	7602	EXPENDITURES CONTROL	231,097.08	1,488,472.79
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
		TOTAL FUND BALANCE	216,870.48	660,453.30
		TOTAL LIABILITIES + FUND BALANCE	216,870.48	660,453.30

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	1,131.93	413,619.21
		TOTAL ASSETS	1,131.93	413,619.21
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,131.93	-421,056.52
36	7602	EXPENDITURES CONTROL	.00	421,093.83
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-413,656.52
		TOTAL FUND BALANCE	-1,131.93	-413,619.21
		TOTAL LIABILITIES + FUND BALANCE	-1,131.93	-413,619.21

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 7  
glsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-231,097.08	-1,488,472.79
40	7602	EXPENDITURES CONTROL	231,097.08	1,488,472.79
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00



11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 8  
gblsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	57,789.55	1,071,161.77
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,252.43
51	64000	DEF OUT OF RES/OPEB LIAB	.00	111,385.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	342,962.13
TOTAL ASSETS			57,789.55	1,570,761.33
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-404,993.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,389,444.68
51	7700C	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	-249,841.23	-1,737,508.30
51	7602	EXPENDITURES CONTROL	192,051.68	621,094.10
51	8712	UNRESTRICTED NET POSITION	.00	205,631.06
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	370,911.00
51	8737P	RESTRICTED -OTHER	.00	1,159,798.13
51	8739	RESTRICTED NET POSITION	.00	-164,302.06
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-41,330.00
TOTAL FUND BALANCE			-57,789.55	414,293.93
TOTAL LIABILITIES + FUND BALANCE			-57,789.55	-1,570,761.33



11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 9  
glbalsht

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	-2,560,938.57
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,147,008.01
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	1,808,144.22
80	6252	A/D - GENERAL EQUIPMENT	.00	-894,056.58
TOTAL ASSETS			.00	54,739,367.15
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-54,739,367.15
TOTAL FUND BALANCE			.00	-54,739,367.15
TOTAL LIABILITIES + FUND BALANCE			.00	-54,739,367.15



11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 10  
glbalsht

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	-5,087.25
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

11/05/2019 17:15  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 4

P 11  
glbalsht

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	47,913,654.36
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	51,021,690.36
<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	75410	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	77000	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	1,253,979.64
90	8770	UNASSIGNED FUND BALANCE	.00	-184,032.00
TOTAL FUND BALANCE			.00	1,069,947.64
TOTAL LIABILITIES + FUND BALANCE			.00	-51,021,690.36

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

