

07/20/2020 17:52
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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,715,004.55
ACCOUNTS RECEIVABLE	91,072.45
TOTAL ASSETS	2,806,077.00
LIABILITIES	
ACCOUNTS PAYABLE	-3,833.43
SCHOLARSHIPS PAYABLE	-60,266.83
TOTAL LIABILITIES	-64,100.26
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	165,761.00
ASSIGNED - SITE-BASED CFWD	-165,761.00
UNASSIGNED FUND BALANCE	-2,741,976.74
TOTAL FUND BALANCE FOR FUND 1	-2,741,976.74

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-131,407.25
ACCOUNTS RECEIVABLE	379,574.05
TOTAL ASSETS	248,166.80
LIABILITIES	
ACCOUNTS PAYABLE	-526.56
UNEARNED REVENUES	-247,640.24
TOTAL LIABILITIES	-248,166.80

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 3
glkyafpr

DIST ACTIVITY (SPEC REV MY) (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,294.79
TOTAL ASSETS	4,294.79
FUND BALANCE	
RESTRICTED - OTHER	-4,294.79
TOTAL FUND BALANCE FOR FUND 22	-4,294.79

07/20/2020 17:52
 9005aand

**ALLEN COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2020**
P 4
glkyafrp

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	153,786.88
ACCOUNTS RECEIVABLE	601.83
TOTAL ASSETS	154,388.71
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-143,944.67
RESTRICTED - OTHER	36,077.13
RESTRICTED-SFCC ESCROW-CURRENT	-46,521.17
TOTAL FUND BALANCE FOR FUND 320	-154,388.71

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 5
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	412,462.11
TOTAL ASSETS	412,462.11
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-412,462.11
TOTAL FUND BALANCE FOR FUND 360	-412,462.11

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 6
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,409,548.57
ACCOUNTS RECEIVABLE	105,952.50
INVENTORIES FOR CONSUMPTION	66,613.69
DEF OUT OF RES/OPEB LIAB	111,385.00
DEFERRED OUTFLOWS PENS LIAB	342,962.13
TOTAL ASSETS	2,036,461.89
LIABILITIES	
ACCOUNTS PAYABLE	-3,719.23
UNFUNDED OPEB LIABILITIES	-404,993.00
UNFUNDED PENSION LIABILITIES	-1,389,444.68
DEFERRED INFLOW RESOURCE OPEB	-77,303.00
DEFERRED INFLOW RES PEN LIAB	-113,314.58
TOTAL LIABILITIES	-1,988,774.49
FUND BALANCE	
UNRESTRICTED NET POSITION	-1,351,403.21
REST OTH OPEB LIAB ENT FUND ON	370,911.00
RESTRICTED -OTHER	1,159,798.13
RESTRICTED NET POSITION	-164,302.06
RESTRICTED-NET POSITION-INVENT	-62,691.26
TOTAL FUND BALANCE FOR FUND 51	-47,687.40

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 7
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	1,007,132.00
LAND IMPROVEMENTS	4,424,916.31
A/D - LAND IMPROVEMENTS	-2,560,938.57
BUILDINGS & IMPROVEMENTS	73,147,008.01
A/D - BUILDINGS & IMPROVEMENTS	-23,012,380.45
TECHNOLOGY EQUIPMENT	2,366,904.72
A/D - TECHNOLOGY EQUIPMENT	-2,063,292.70
VEHICLES	3,354,971.00
A/D - VEHICLES	-2,839,040.81
GENERAL EQUIPMENT	1,808,144.22
A/D - GENERAL EQUIPMENT	-894,056.58
TOTAL ASSETS	54,739,367.15
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-54,739,367.15
TOTAL FUND BALANCE FOR FUND 8	-54,739,367.15

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 8
glkyafpr

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
LAND IMPROVEMENTS	9,690.00
A/D - LAND IMPROVEMENTS	-5,087.25
BUILDINGS & IMPROVEMENTS	287,750.00
A/D - BUILDINGS & IMPROVEMENTS	-61,386.67
TECHNOLOGY EQUIPMENT	21,721.30
A/D - TECHNOLOGY EQUIPMENT	-21,721.30
VEHICLES	17,122.00
A/D - VEHICLES	-1,997.57
GENERAL EQUIPMENT	931,087.39
A/D - GENERAL EQUIPMENT	-817,518.39
TOTAL ASSETS	359,659.51
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-359,659.51
TOTAL FUND BALANCE FOR FUND 81	-359,659.51

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 9
glkyafpr

LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG-TERM DEBT	45,265,377.74
DEF OUT OF RES/OPEB LIAB	1,092,546.00
DEFERRED OUTFLOWS PENS LIAB	2,015,490.00
TOTAL ASSETS	48,373,413.74
LIABILITIES	
UNAMORTIZED PREM ON ISS BONDS	137,801.00
LOAN INTEREST PAYABLE	-390,853.00
ADVANCES FROM GRANTORS	-2,755,279.00
CURRENT BOND OBLIGATION	-2,363,648.00
SICK LEAVE PAYABLE	-374,809.00
BONDS PAYABLE (LONG TERM)	-26,842,650.00
GAIN/LOSS DEBT REFUNDING	114,448.00
UNFUNDED OPEB LIABILITIES	-9,240,380.00
UNFUNDED PENSION LIABILITIES	-8,165,391.00
COMPENSATED ABSENCES	-507,604.00
DEFERRED INFLOW RESOURCE OPEB	-1,037,352.00
DEFERRED INFLOW RES PEN LIAB	-665,921.00
TOTAL LIABILITIES	-52,091,638.00
FUND BALANCE	
RESTRICTED SICK LEAVE	1,305,067.26
RESTRICTED - DEBT SERVICE	2,597,189.00
UNASSIGNED FUND BALANCE	-184,032.00
TOTAL FUND BALANCE FOR FUND 9	3,718,224.26

07/20/2020 17:52
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

P 10
glkyafpr

LONG-TERM DEBT (9)	ACCOUNT BALANCE
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