

Final



07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 1  
glkyafp

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,210,322.96
ACCOUNTS RECEIVABLE	40,542.93
TOTAL ASSETS	3,250,865.89
LIABILITIES	
ACCOUNTS PAYABLE	-24,295.80
CERS EMPLOYEE REFUNDS	-19,571.82
SCHOLARSHIPS PAYABLE	-58,519.83
TOTAL LIABILITIES	-102,387.45
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-165,760.56
UNASSIGNED FUND BALANCE	-2,982,717.88
TOTAL FUND BALANCE FOR FUND 1	-3,148,478.44

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 2  
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	10,047.75
ACCOUNTS RECEIVABLE	326,583.35
TOTAL ASSETS	336,631.10
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-2,813.51
UNEARNED REVENUES	-333,817.59
TOTAL LIABILITIES	-336,631.10

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 3  
glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	172,609.16
ACCOUNTS RECEIVABLE	17,856.68
TOTAL ASSETS	190,465.84
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-143,944.67
RESTRICTED-SFCC ESCROW-CURRENT	-46,521.17
TOTAL FUND BALANCE FOR FUND 320	-190,465.84

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 4  
glkyafp

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	413,656.52
TOTAL ASSETS	413,656.52
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-413,656.52
TOTAL FUND BALANCE FOR FUND 360	-413,656.52

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 5  
glkyafzp

DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	5,188,113.00
TOTAL ASSETS	5,188,113.00
FUND BALANCE	
RESTRICTED FUND BALANCE	-5,188,113.00
TOTAL FUND BALANCE FOR FUND 400	-5,188,113.00

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 6  
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	1,152,465.31
ACCOUNTS RECEIVABLE	14,612.93
INVENTORIES FOR CONSUMPTION	45,252.43
DEF OUT OF RES/OPEB LIAB	96,725.00
DEFERRED OUTFLOWS PENS LIAB	464,493.13
TOTAL ASSETS	1,773,548.80
<b>LIABILITIES</b>	
UNFUNDED OPEB LIABILITIES	-354,726.00
UNFUNDED PENSION LIABILITIES	-1,371,238.68
DEFERRED INFLOW RESOURCE OPEB	-20,368.00
DEFERRED INFLOW RES PEN LIAB	-111,610.58
TOTAL LIABILITIES	-1,857,943.26
<b>FUND BALANCE</b>	
UNRESTRICTED NET POSITION	-1,372,710.41
REST OTH OPEB LIAB ENT FUND ON	278,369.00
RESTRICTED -OTHER	1,018,356.13
RESTRICTED NET POSITION	164,302.06
RESTRICTED-NET POSITION-INVENT	-3,922.32
TOTAL FUND BALANCE FOR FUND 51	84,394.46

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 7  
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
<b>ASSETS</b>	
LAND	1,007,132.00
A/D - LAND	-75.94
LAND IMPROVEMENTS	4,424,916.31
A/D - LAND IMPROVEMENTS	-2,386,135.31
BUILDINGS & IMPROVEMENTS	64,885,055.95
A/D - BUILDINGS & IMPROVEMENTS	-21,081,170.02
TECHNOLOGY EQUIPMENT	2,431,809.20
A/D - TECHNOLOGY EQUIPMENT	-2,073,325.79
VEHICLES	3,302,084.00
A/D - VEHICLES	-2,879,447.37
GENERAL EQUIPMENT	1,264,929.56
A/D - GENERAL EQUIPMENT	-829,943.42
TOTAL ASSETS	48,065,829.17
<b>FUND BALANCE</b>	
INVESTMENT IN GOVT ASSETS	-48,065,829.17
TOTAL FUND BALANCE FOR FUND 8	-48,065,829.17

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 8  
glkyafpr

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
<b>ASSETS</b>	
LAND IMPROVEMENTS	9,690.00
A/D - LAND IMPROVEMENTS	-4,602.75
BUILDINGS & IMPROVEMENTS	287,750.00
A/D - BUILDINGS & IMPROVEMENTS	-55,631.67
TECHNOLOGY EQUIPMENT	21,721.30
A/D - TECHNOLOGY EQUIPMENT	-21,721.30
GENERAL EQUIPMENT	931,087.39
A/D - GENERAL EQUIPMENT	-799,670.03
TOTAL ASSETS	368,622.94
<b>FUND BALANCE</b>	
INVESTMENT IN BUSINESS ASSETS	-368,622.94
TOTAL FUND BALANCE FOR FUND 81	-368,622.94



07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 9  
glkyafp

LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG-TERM DEBT	31,055,541.36
TOTAL ASSETS	31,055,541.36
FUND BALANCE	
RESTRICTED SICK LEAVE	-374,809.36
RESTRICTED - DEBT SERVICE	-30,680,732.00
TOTAL FUND BALANCE FOR FUND 9	-31,055,541.36

07/24/2019 11:09  
9005aand

ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

P 10  
glkyafzp

---

LONG-TERM DEBT (9)	ACCOUNT BALANCE
--------------------	--------------------

---

---

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