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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-48,086.70	3,762,944.88
		<b>TOTAL ASSETS</b>	<b>-48,086.70</b>	<b>3,762,944.88</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	7,533.85	-28,564.85
10	7461UN	UNEMPLOYMENT PAYABLE	22,040.68	2,452.28
10	7461WC	WORKERS COMP PAYABLE	-8,926.24	-86,842.45
10	7471	FEDERAL TAX WITHHELD PAYABLE	158.04	.00
10	7472	FICA WITHHELD PAYABLE	225.82	.00
10	7473	STATE TAX WITHHELD PAYABLE	1,095.69	-49,649.31
10	7474	KTRS WITHHELD PAYABLE	-178,091.70	-178,207.44
10	7475	CERS WITHHELD PAYABLE	3,331.14	-98,332.63
10	7494	STATE/DEPENDENT LIFE	3.48	-1,880.14
10	7495	PLAN SOURCE PAYABLE	55,094.79	-279.28
10	7499	SCHOLARSHIPS PAYABLE	.00	-58,266.83
10	7603	PURCHASE OBLIGATIONS	-734.73	885.98
		<b>TOTAL LIABILITIES</b>	<b>-98,269.18</b>	<b>-498,684.67</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,409,563.06	-18,235,375.14
10	7602	EXPENDITURES CONTROL	1,555,184.21	14,972,000.91
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	734.73	-885.98
		<b>TOTAL FUND BALANCE</b>	<b>146,355.88</b>	<b>-3,264,260.21</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>48,086.70</b>	<b>-3,762,944.88</b>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	163,378.69	217,571.67
		TOTAL ASSETS	<u>163,378.69</u>	<u>217,571.67</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-16,760.28	39,379.77
		TOTAL LIABILITIES	<u>-16,760.28</u>	<u>39,379.77</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-430,906.56	-3,213,765.81
20	7602	EXPENDITURES CONTROL	267,527.87	2,996,194.14
20	8753	ASSIGNED-PURCH OBL - CURRENT	16,760.28	-39,379.77
		TOTAL FUND BALANCE	<u>-146,618.41</u>	<u>-256,951.44</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-163,378.69</u></u>	<u><u>-217,571.67</u></u>

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FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
222	6101	CASH IN BANK	.00	4,377.06
		TOTAL ASSETS	.00	4,377.06
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	.00	-4,377.06
		TOTAL FUND BALANCE	.00	-4,377.06
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,377.06

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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	<u>.00</u>	<u>135,000.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-135,000.00
		TOTAL FUND BALANCE	<u>.00</u>	<u>-135,000.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> .00 <u>=====</u>	<u>=====</u> -135,000.00 <u>=====</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-34,743.83	32,929.39
	TOTAL ASSETS		-34,743.83	32,929.39
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-74,486.65	-2,421,981.07
32	7602	EXPENDITURES CONTROL	109,230.48	2,579,517.52
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
	TOTAL FUND BALANCE		34,743.83	-32,929.39
TOTAL LIABILITIES + FUND BALANCE			34,743.83	-32,929.39

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	242.09	412,526.48
		TOTAL ASSETS	<u>242.09</u>	<u>412,526.48</u>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-242.09	-425,334.80
36	7602	EXPENDITURES CONTROL	.00	426,464.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-413,656.52
		TOTAL FUND BALANCE	<u>-242.09</u>	<u>-412,526.48</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-242.09</u></u>	<u><u>-412,526.48</u></u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-109,230.48	-2,579,517.52
40	7602	EXPENDITURES CONTROL	109,230.48	2,579,517.52
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-75,488.40	1,111,202.92
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			-75,488.40	1,610,802.48
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-404,993.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,389,444.68
51	77000	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	-237,142.15	-3,037,146.03
51	7602	EXPENDITURES CONTROL	312,630.55	1,880,690.68
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			75,488.40	374,252.78
TOTAL LIABILITIES + FUND BALANCE			75,488.40	-1,610,802.48



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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
FUND BALANCE				
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

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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

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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 \*\*

