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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-175,944.28	4,280,620.30
		TOTAL ASSETS	-175,944.28	4,280,620.30
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	25,148.34	-373.32
10	7461UN	UNEMPLOYMENT PAYABLE	-11,869.12	-9,105.83
10	7461WC	WORKERS COMP PAYABLE	-9,149.74	-59,123.47
10	7471	FEDERAL TAX WITHHELD PAYABLE	-19.65	-19.65
10	7472	FICA WITHHELD PAYABLE	-29.00	-29.00
10	7473	STATE TAX WITHHELD PAYABLE	-678.78	-52,139.31
10	7474	KTRS WITHHELD PAYABLE	181,142.30	-158.55
10	7475	CERS WITHHELD PAYABLE	1,738.54	-100,764.31
10	7475C	CERS EMPLOYEE REFUNDS	.00	-19,571.82
10	7499	SCHOLARSHIPS PAYABLE	2,500.00	-58,266.83
10	7603	PURCHASE OBLIGATIONS	9,864.03	11,693.10
		TOTAL LIABILITIES	198,646.92	-287,858.99
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,526,523.01	-14,448,924.43
10	7602	EXPENDITURES CONTROL	1,513,684.40	10,467,856.22
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	-9,864.03	-11,693.10
		TOTAL FUND BALANCE	-22,702.64	-3,992,761.31
TOTAL LIABILITIES + FUND BALANCE			175,944.28	-4,280,620.30

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	6,025.52	33,326.58
		TOTAL ASSETS	<u>6,025.52</u>	<u>33,326.58</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	12,469.49	48,201.86
		TOTAL LIABILITIES	<u>12,469.49</u>	<u>48,201.86</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-417,511.46	-2,155,130.75
20	7602	EXPENDITURES CONTROL	411,485.94	2,121,804.17
20	8753	ASSIGNED-PURCH OBL - CURRENT	-12,469.49	-48,201.86
		TOTAL FUND BALANCE	<u>-18,495.01</u>	<u>-81,528.44</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-6,025.52</u></u>	<u><u>-33,326.58</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	3,765.39
		TOTAL ASSETS	.00	3,765.39
FUND BALANCE				
0152826	6302	REVENUES CONTROL	.00	-3,765.39
		TOTAL FUND BALANCE	.00	-3,765.39
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,765.39

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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	.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

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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	165,725.39	690,439.32
	TOTAL ASSETS		<u>165,725.39</u>	<u>690,439.32</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-165,725.39	-2,286,711.53
32	7602	EXPENDITURES CONTROL	.00	1,786,738.05
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
	TOTAL FUND BALANCE		<u>-165,725.39</u>	<u>-690,439.32</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-165,725.39</u>	<u>=====</u> <u>-690,439.32</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,743.78	413,441.49
	TOTAL ASSETS		-1,743.78	413,441.49
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-856.67	-423,479.25
36	7602	EXPENDITURES CONTROL	2,600.45	423,694.28
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-413,656.52
	TOTAL FUND BALANCE		1,743.78	-413,441.49
TOTAL LIABILITIES + FUND BALANCE			1,743.78	-413,441.49

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-1,786,738.05
40	7602	EXPENDITURES CONTROL	.00	1,786,738.05
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	9,721.78	1,145,121.48
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			9,721.78	1,644,721.04
<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	-173,617.28	-2,350,232.04
51	7602	EXPENDITURES CONTROL	163,895.50	1,159,858.13
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			-9,721.78	340,334.22
TOTAL LIABILITIES + FUND BALANCE			-9,721.78	-1,644,721.04



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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 \*\*

