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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	438,264.07	3,648,587.03
10	6153	ACCOUNTS RECEIVABLE	-40,542.93	.00
TOTAL ASSETS			397,721.14	3,648,587.03
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	24,295.80	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-510.70	-510.70
10	7461D	DENTAL NON-TAXABLE PAYABLE	78.47	78.47
10	7461DC	KENTUCKY DEFERRED COMP. PAYABL	50.00	50.00
10	7461FN	FEBCO NON-TAXABLE PAYABLE	86.95	86.95
10	7461FT	FEBCO TAXABLE PAYABLE	195.74	195.74
10	7461UN	UNEMPLOYMENT PAYABLE	4,139.49	4,139.49
10	7461UW	UNITED WAY PAYABLE	10.00	10.00
10	7461WC	WORKERS COMP PAYABLE	-2,718.91	-2,718.91
10	7469	SCOTTSVILLE CITY TAX PAYABLE	86.85	86.85
10	7471	FEDERAL TAX WITHHELD PAYABLE	273.60	273.60
10	7472	FICA WITHHELD PAYABLE	93.62	93.62
10	7473	STATE TAX WITHHELD PAYABLE	-7,329.33	-7,329.33
10	7474	KTRS WITHHELD PAYABLE	550.75	550.75
10	7475	CERS WITHHELD PAYABLE	-34,441.69	-34,441.69
10	7475C	CERS EMPLOYEE REFUNDS	.00	-19,571.82
10	7491	LIFE & DISABILITY PAYABLE	8.26	8.26
10	7493	SICK LEAVE PAYABLE IN PROCESS	-198.30	-198.30
10	7495	PLAN SOURCE PAYABLE	-6,507.30	-6,507.30
10	7499	SCHOLARSHIPS PAYABLE	5,000.00	-53,519.83
10	7603	PURCHASE OBLIGATIONS	694.48	694.48
TOTAL LIABILITIES			-16,142.22	-118,529.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,371,755.88	-4,371,755.88
10	7602	EXPENDITURES CONTROL	842,393.00	842,393.00
10	8741	COMMITTED - SITE-BASED CFWD	165,760.56	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-694.48	-694.48
10	8770	UNASSIGNED FUND BALANCE	2,982,717.88	.00
TOTAL FUND BALANCE			-381,578.92	-3,530,057.36
TOTAL LIABILITIES + FUND BALANCE			-397,721.14	-3,648,587.03

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	243,399.01	253,446.76
	20	6153	ACCOUNTS RECEIVABLE	-326,583.35	.00
			TOTAL ASSETS	-83,184.34	253,446.76
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	2,813.51	.00
	20	7481	UNEARNED REVENUES	333,817.59	.00
	20	7603	PURCHASE OBLIGATIONS	7,143.06	7,143.06
			TOTAL LIABILITIES	343,774.16	7,143.06
FUND BALANCE					
	20	6302	REVENUES CONTROL	-306,282.58	-306,282.58
	20	7602	EXPENDITURES CONTROL	52,835.82	52,835.82
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-7,143.06	-7,143.06
			TOTAL FUND BALANCE	-260,589.82	-260,589.82
TOTAL LIABILITIES + FUND BALANCE				83,184.34	-253,446.76
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FUND: 310 CAPITAL OUTLAY FUND

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

31 6101 CASH IN BANK

135,000.00 135,000.00

TOTAL ASSETS

135,000.00 135,000.00

FUND BALANCE

31 6302 REVENUES CONTROL

-135,000.00 -135,000.00

TOTAL FUND BALANCE

-135,000.00 -135,000.00

TOTAL LIABILITIES + FUND BALANCE

-135,000.00 -135,000.00

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				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 320 BUILDING FUND (5 CENT LEVY)					
ASSETS					
	32	6101	CASH IN BANK	607,388.68	779,997.84
	32	6153	ACCOUNTS RECEIVABLE	-17,856.68	.00
			TOTAL ASSETS	589,532.00	779,997.84
FUND BALANCE					
	32	6302	REVENUES CONTROL	-589,532.00	-589,532.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
			TOTAL FUND BALANCE	-589,532.00	-779,997.84
			TOTAL LIABILITIES + FUND BALANCE	-589,532.00	-779,997.84

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FUND: 360 CONSTRUCTION FUND

**NET CHANGE
 FOR PERIOD**

**ACCOUNT
 BALANCE**

ASSETS

36 6101 CASH IN BANK

1,134.33 414,790.85

TOTAL ASSETS

1,134.33 414,790.85

FUND BALANCE

36 6302 REVENUES CONTROL
 36 8735 RESTRICTED-FUTURE CONSTR BG-1

-1,134.33 -1,134.33
 .00 -413,656.52

TOTAL FUND BALANCE

-1,134.33 -414,790.85

TOTAL LIABILITIES + FUND BALANCE

-1,134.33 -414,790.85
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				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 400 DEBT SERVICE FUND					
ASSETS					
	40	6105	CASH WITH FISCAL AGENTS	.00	5,188,113.00
			TOTAL ASSETS	.00	5,188,113.00
FUND BALANCE					
	40	8730	RESTRICTED FUND BALANCE	.00	-5,188,113.00
			TOTAL FUND BALANCE	.00	-5,188,113.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-5,188,113.00
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-10,596.45	1,141,868.86
51	6153	ACCOUNTS RECEIVABLE	-14,612.93	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,252.43
51	64000	DEF OUT OF RES/OPEB LIAB	.00	96,725.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	464,493.13
TOTAL ASSETS			-25,209.38	1,748,339.42
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-354,726.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,371,238.68
51	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-20,368.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-111,610.58
TOTAL LIABILITIES			.00	-1,857,943.26
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,217,388.53	-1,217,388.53
51	7602	EXPENDITURES CONTROL	30,267.24	30,267.24
51	8712	UNRESTRICTED NET POSITION	1,372,710.41	.00
51	87370	REST OTH OPEB LIAB ENT FUND ON	.00	278,369.00
51	8737P	RESTRICTED -OTHER	.00	1,018,356.13
51	8739	RESTRICTED NET POSITION	-164,302.06	.00
51	8739I	RESTRICTED-NET POSITION-INVENT	3,922.32	.00
TOTAL FUND BALANCE			25,209.38	109,603.84
TOTAL LIABILITIES + FUND BALANCE			25,209.38	-1,748,339.42

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,007,132.00
80	6202	A/D - LAND	.00	-75.94
80	6211	LAND IMPROVEMENTS	.00	4,424,916.31
80	6212	A/D - LAND IMPROVEMENTS	.00	-2,386,135.31
80	6221	BUILDINGS & IMPROVEMENTS	.00	64,885,055.95
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-21,081,170.02
80	6231	TECHNOLOGY EQUIPMENT	.00	2,431,809.20
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,073,325.79
80	6241	VEHICLES	.00	3,302,084.00
80	6242	A/D - VEHICLES	.00	-2,879,447.37
80	6251	GENERAL EQUIPMENT	.00	1,264,929.56
80	6252	A/D - GENERAL EQUIPMENT	.00	-829,943.42
TOTAL ASSETS			.00	48,065,829.17
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-48,065,829.17
TOTAL FUND BALANCE			.00	-48,065,829.17
TOTAL LIABILITIES + FUND BALANCE			.00	-48,065,829.17
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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6211	LAND IMPROVEMENTS	.00	9,690.00
81	6212	A/D - LAND IMPROVEMENTS	.00	-4,602.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-55,631.67
81	6231	TECHNOLOGY EQUIPMENT	.00	21,721.30
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-21,721.30
81	6251	GENERAL EQUIPMENT	.00	931,087.39
81	6252	A/D - GENERAL EQUIPMENT	.00	-799,670.03
TOTAL ASSETS			.00	368,622.94
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-368,622.94
TOTAL FUND BALANCE			.00	-368,622.94
TOTAL LIABILITIES + FUND BALANCE			.00	-368,622.94

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**ALLEN COUNTY BOARD OF EDUCATION
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FUND: 9 LONG-TERM DEBT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	31,055,541.36
			TOTAL ASSETS	.00	31,055,541.36
FUND BALANCE					
	90	8732	RESTRICTED SICK LEAVE	.00	-374,809.36
	90	8736	RESTRICTED - DEBT SERVICE	.00	-30,680,732.00
			TOTAL FUND BALANCE	.00	-31,055,541.36
			TOTAL LIABILITIES - FUND BALANCE	.00	-31,055,541.36
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**** END OF REPORT - Generated by Angie Anderson ****