

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9
P
g1balsht **1**

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-255,651.86	3,811,031.58
	TOTAL ASSETS			-255,651.86	3,811,031.58
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PAYABLE		-1,088.54	-36,098.70
10	7461SB	TSA CONSULTING/403 B		20.00	.00
10	7461UN	UNEMPLOYMENT PAYABLE		-3,090.83	-19,588.40
10	7461WC	WORKERS COMP PAYABLE		-9,272.07	-77,916.21
10	7471	FEDERAL TAX WITHHELD PAYABLE		-158.04	-158.04
10	7472	FICA WITHHELD PAYABLE		-225.82	-225.82
10	7473	STATE TAX WITHHELD PAYABLE		681.01	-50,745.00
10	7474	KTRS WITHHELD PAYABLE		-115.74	-115.74
10	7475	CERS WITHHELD PAYABLE		1,713.53	-101,663.77
10	7475C	CERS EMPLOYEE REFUNDS		19,571.82	.00
10	7494	STATE/DEPENDENT LIFE		-58.68	-1,883.62
10	7495	PLAN SOURCE PAYABLE		404.36	-55,374.07
10	7499	SCHOLARSHIPS PAYABLE		.00	-58,266.83
10	7603	PURCHASE OBLIGATIONS		-5,018.49	1,620.71
	TOTAL LIABILITIES			3,362.51	-400,415.49
FUND BALANCE					
10	6302	REVENUES CONTROL		-1,186,619.19	-16,825,812.08
10	7602	EXPENDITURES CONTROL		1,433,890.05	13,416,816.70
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		5,018.49	-1,620.71
	TOTAL FUND BALANCE			252,289.35	-3,410,616.09
TOTAL LIABILITIES + FUND BALANCE				255,651.86	-3,811,031.58

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P
g1balsh2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-28,917.75	54,192.98
		TOTAL ASSETS	-28,917.75	54,192.98
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-5,140.76	52,218.38
		TOTAL LIABILITIES	-5,140.76	52,218.38
FUND BALANCE				
20	6302	REVENUES CONTROL	-269,604.34	-2,782,859.25
20	7602	EXPENDITURES CONTROL	298,522.09	2,728,666.27
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,140.76	-52,218.38
		TOTAL FUND BALANCE	34,058.51	-106,411.36
		TOTAL LIABILITIES + FUND BALANCE	=====28,917.75=====	=====54,192.98=====

04/03/2020 09:59
 9005aand

ALLEN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 9

P
 g1balsh3t

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

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P 4
g1balsh

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	135,000.00
			TOTAL ASSETS	.00	135,000.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-135,000.00
			TOTAL FUND BALANCE	.00	-135,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-135,000.00

04/03/2020 09:59
 9005aand

**ALLEN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 9**

P
g1ba1sht
5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-639,312.58	67,673.22
			TOTAL ASSETS	-639,312.58	67,673.22
FUND BALANCE					
	32	6302	REVENUES CONTROL	-21,655.27	-2,347,494.42
	32	7602	EXPENDITURES CONTROL	660,967.85	2,470,287.04
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
			TOTAL FUND BALANCE	639,312.58	-67,673.22
			TOTAL LIABILITIES + FUND BALANCE	<u>639,312.58</u>	<u>-67,673.22</u>
				=====	=====

04/03/2020 09:59
 9005aand

ALLEN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 9

P 6
 glbalsht

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	839.50	412,284.39
			TOTAL ASSETS	839.50	412,284.39
FUND BALANCE					
	36	6302	REVENUES CONTROL	-839.50	-425,092.71
	36	7602	EXPENDITURES CONTROL	.00	426,464.84
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-413,656.52
			TOTAL FUND BALANCE	-839.50	-412,284.39
			TOTAL LIABILITIES + FUND BALANCE	-839.50	-412,284.39

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P 7
g1ba1sht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-660,967.85	-2,470,287.04
40	7602	EXPENDITURES CONTROL	660,967.85	2,470,287.04
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P
g1balsh8t

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	41,207.52	1,186,691.32
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			41,207.52	1,686,290.88
LIABILITIES				
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
FUND BALANCE				
51	6302	REVENUES CONTROL	-223,457.31	-2,800,003.88
51	7602	EXPENDITURES CONTROL	182,249.79	1,568,060.13
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			-41,207.52	298,764.38
TOTAL LIABILITIES + FUND BALANCE			-41,207.52	-1,686,290.88

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P
g1balsh9t

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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

04/03/2020 09:59
9005aand

ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

P 10
g1balsh

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	-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

04/03/2020 09:59
 9005aand

ALLEN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 9

P 11
 glbalsht

FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
LIABILITIES				
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
FUND BALANCE				
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 **