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ALLEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,063,018.44
ACCOUNTS RECEIVABLE	153,610.19
TOTAL ASSETS	3,216,628.63
LIABILITIES	
ACCOUNTS PAYABLE	-7,416.24
SCHOLARSHIPS PAYABLE	-69,606.83
TOTAL LIABILITIES	-77,023.07
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-163,681.50
UNASSIGNED FUND BALANCE	-2,975,924.06
TOTAL FUND BALANCE FOR FUND 1	-3,139,605.56

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-85,138.69
ACCOUNTS RECEIVABLE	557,776.32
TOTAL ASSETS	472,637.63
LIABILITIES	
ACCOUNTS PAYABLE	-810.00
UNEARNED REVENUES	-471,827.63
TOTAL LIABILITIES	-472,637.63

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DIST ACTIVITY (SPEC REV MY) (22)	ACCOUNT BALANCE
FUND BALANCE	
ASSIGNED FUND BALANCE	-4,294.79
UNASSIGNED FUND BALANCE	4,294.79
TOTAL FUND BALANCE FOR FUND 22	.00

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	76,687.53
ACCOUNTS RECEIVABLE	35,672.61
TOTAL ASSETS	112,360.14
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-190,465.84
RESTRICTED-SFCC ESCROW-CURRENT	78,105.70
TOTAL FUND BALANCE FOR FUND 320	-112,360.14

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	196,783.83
TOTAL ASSETS	196,783.83
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-196,783.83
TOTAL FUND BALANCE FOR FUND 360	-196,783.83

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,484,350.42
ACCOUNTS RECEIVABLE	76,251.98
INVENTORIES FOR CONSUMPTION	78,244.67
DEF OUT OF RES/OPEB LIAB	145,114.00
DEFERRED OUTFLOWS PENS LIAB	355,668.13
TOTAL ASSETS	2,139,629.20
LIABILITIES	
ACCOUNTS PAYABLE	-1,207.55
UNFUNDED OPEB LIABILITIES	-386,137.00
UNFUNDED PENSION LIABILITIES	-1,614,816.68
DEFERRED INFLOW RESOURCE OPEB	-138,983.00
DEFERRED INFLOW RES PEN LIAB	-67,774.58
TOTAL LIABILITIES	-2,208,918.81
FUND BALANCE	
UNRESTRICTED NET POSITION	-211,914.98
REST OTH OPEB LIAB ENT FUND ON	380,006.00
RESTRICTED -OTHER	1,326,923.13
RESTRICTED NET POSITION	-1,347,479.87
RESTRICTED-NET POSITION-INVENT	-78,244.67
TOTAL FUND BALANCE FOR FUND 51	69,289.61

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	1,007,132.00
LAND IMPROVEMENTS	4,424,916.31
A/D - LAND IMPROVEMENTS	-2,727,471.87
BUILDINGS & IMPROVEMENTS	73,337,818.01
A/D - BUILDINGS & IMPROVEMENTS	-24,969,864.99
TECHNOLOGY EQUIPMENT	2,348,390.52
A/D - TECHNOLOGY EQUIPMENT	-2,060,016.61
VEHICLES	3,976,965.00
A/D - VEHICLES	-2,976,236.59
GENERAL EQUIPMENT	1,816,779.20
A/D - GENERAL EQUIPMENT	-1,014,466.18
CONSTRUCTION WORK IN PROGRESS	10,920.00
TOTAL ASSETS	53,174,864.80
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-53,174,864.80
TOTAL FUND BALANCE FOR FUND 8	-53,174,864.80

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
LAND IMPROVEMENTS	9,690.00
A/D - LAND IMPROVEMENTS	-5,571.75
BUILDINGS & IMPROVEMENTS	287,750.00
A/D - BUILDINGS & IMPROVEMENTS	-67,141.67
TECHNOLOGY EQUIPMENT	21,721.30
A/D - TECHNOLOGY EQUIPMENT	-21,721.30
VEHICLES	17,122.00
A/D - VEHICLES	-5,421.97
GENERAL EQUIPMENT	917,852.98
A/D - GENERAL EQUIPMENT	-737,966.35
TOTAL ASSETS	416,313.24
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-416,313.24
TOTAL FUND BALANCE FOR FUND 81	-416,313.24

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG-TERM DEBT	44,022,525.94
DEF OUT OF RES/OPEB LIAB	1,607,408.00
DEFERRED OUTFLOWS PENS LIAB	2,077,419.00
TOTAL ASSETS	47,707,352.94
LIABILITIES	
UNAMORTIZED PREM ON ISS BONDS	130,232.00
LOAN INTEREST PAYABLE	-384,375.00
ADVANCES FROM GRANTORS	-2,542,776.00
CURRENT BOND OBLIGATION	-2,399,306.00
SICK LEAVE PAYABLE	-436,116.00
BONDS PAYABLE (LONG TERM)	-24,443,344.00
GAIN/LOSS DEBT REFUNDING	91,190.00
UNFUNDED OPEB LIABILITIES	-8,272,020.00
UNFUNDED PENSION LIABILITIES	-9,431,986.00
COMPENSATED ABSENCES	-694,476.00
DEFERRED INFLOW RESOURCE OPEB	-2,434,655.00
DEFERRED INFLOW RES PEN LIAB	-395,868.00
TOTAL LIABILITIES	-51,213,500.00
FUND BALANCE	
RESTRICTED SICK LEAVE	1,308,554.60
RESTRICTED - DEBT SERVICE	2,594,127.46
UNASSIGNED FUND BALANCE	-396,535.00
TOTAL FUND BALANCE FOR FUND 9	3,506,147.06

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LONG-TERM DEBT (9)

ACCOUNT
BALANCE

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