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ALLEN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-203,118.64	5,714,739.51
	TOTAL ASSETS		-203,118.64	5,714,739.51
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	140.12	-30,509.30
10	7461UN	UNEMPLOYMENT PAYABLE	-6,976.97	-16,269.89
10	7461WC	WORKERS COMP PAYABLE	-8,768.62	6,516.63
10	7473	STATE TAX WITHHELD PAYABLE	363.44	-25,702.38
10	7474	KTRS WITHHELD PAYABLE	-444.72	-88,644.93
10	7475	CERS WITHHELD PAYABLE	-2,214.39	-97,393.95
10	7494	STATE/DEPENDENT LIFE	-34.96	-1,719.08
10	7495	PLAN SOURCE PAYABLE	-430.74	-57,509.77
10	7499	SCHOLARSHIPS PAYABLE	-1,000.00	-70,606.83
10	7603	PURCHASE OBLIGATIONS	-91,372.22	1,090.15
	TOTAL LIABILITIES		-110,739.06	-380,749.35
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,267,735.50	-15,521,997.37
10	7602	EXPENDITURES CONTROL	1,490,220.98	10,153,020.36
10	8741	COMMITTED - SITE-BASED CFWD	.00	-165,761.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	91,372.22	-1,090.15
10	8770	UNASSIGNED FUND BALANCE	.00	201,838.00
	TOTAL FUND BALANCE		313,857.70	-5,333,990.16
TOTAL LIABILITIES + FUND BALANCE			<u>203,118.64</u>	<u>-5,714,739.51</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	48,280.78	111,063.82
		TOTAL ASSETS	48,280.78	111,063.82
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-153,407.77	57,447.66
		TOTAL LIABILITIES	-153,407.77	57,447.66
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-487,100.47	-3,424,070.62
20	7602	EXPENDITURES CONTROL	438,819.69	3,313,006.80
20	8753	ASSIGNED-PURCH OBL - CURRENT	153,407.77	-57,447.66
		TOTAL FUND BALANCE	105,126.99	-168,511.48
		TOTAL LIABILITIES + FUND BALANCE	-48,280.78	-111,063.82

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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	3,636.84
TOTAL ASSETS			.00	3,636.84
<b>FUND BALANCE</b>				
0152826	6302	REVENUES CONTROL	.00	-842.05
0152826	7602	EXPENDITURES CONTROL	.00	1,500.00
222	8750	ASSIGNED FUND BALANCE	.00	-4,294.79
TOTAL FUND BALANCE			.00	-3,636.84
TOTAL LIABILITIES + FUND BALANCE			.00	-3,636.84

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	134,020.00
		TOTAL ASSETS	.00	134,020.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-134,020.00
		TOTAL FUND BALANCE	.00	-134,020.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-134,020.00

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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	-331,780.71	490,630.14
	TOTAL ASSETS		-331,780.71	490,630.14
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-50,950.54	-2,432,039.30
32	7602	EXPENDITURES CONTROL	382,731.25	2,167,952.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-143,944.67
32	8737	RESTRICTED - OTHER	.00	-36,077.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-46,521.17
	TOTAL FUND BALANCE		331,780.71	-490,630.14
TOTAL LIABILITIES + FUND BALANCE			<u>331,780.71</u>	<u>-490,630.14</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-224.61	115,718.30
	TOTAL ASSETS		-224.61	115,718.30
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-26.31	-511.79
36	7602	EXPENDITURES CONTROL	250.92	297,255.60
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-412,462.11
	TOTAL FUND BALANCE		224.61	-115,718.30
TOTAL LIABILITIES + FUND BALANCE			224.61	-115,718.30

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-382,731.25	-2,167,952.00
40	7602	EXPENDITURES CONTROL	382,731.25	2,167,952.00
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	51,266.03	1,464,807.53
51	6171	INVENTORIES FOR CONSUMPTION	.00	66,613.69
51	6400O	DEF OUT OF RES/OPEB LIAB	.00	145,114.00
51	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	355,668.13
TOTAL ASSETS			51,266.03	2,032,203.35
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-386,137.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,614,816.68
51	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-138,983.00
51	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-67,774.58
TOTAL LIABILITIES			.00	-2,207,711.26
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-175,946.76	-2,591,528.12
51	7602	EXPENDITURES CONTROL	124,680.73	1,122,797.25
51	8712	UNRESTRICTED NET POSITION	.00	1,351,403.21
51	8737O	REST OTH OPEB LIAB ENT FUND ON	.00	380,006.00
51	8737P	RESTRICTED -OTHER	.00	1,326,923.13
51	8739	RESTRICTED NET POSITION	.00	-1,347,479.87
51	8739I	RESTRICTED-NET POSITION-INVENT	.00	-66,613.69
TOTAL FUND BALANCE			-51,266.03	175,507.91
TOTAL LIABILITIES + FUND BALANCE			-51,266.03	-2,032,203.35



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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	-2,727,471.87
80	6221	BUILDINGS & IMPROVEMENTS	.00	73,337,818.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-24,969,864.99
80	6231	TECHNOLOGY EQUIPMENT	.00	2,348,390.52
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,060,016.61
80	6241	VEHICLES	.00	3,976,965.00
80	6242	A/D - VEHICLES	.00	-2,976,236.59
80	6251	GENERAL EQUIPMENT	.00	1,816,779.20
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,014,466.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	10,920.00
	TOTAL ASSETS		.00	53,174,864.80
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-53,174,864.80
	TOTAL FUND BALANCE		.00	-53,174,864.80
TOTAL LIABILITIES + FUND BALANCE			.00	-53,174,864.80

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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	-5,571.75
81	6221	BUILDINGS & IMPROVEMENTS	.00	287,750.00
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-67,141.67
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	-5,421.97
81	6251	GENERAL EQUIPMENT	.00	917,852.98
81	6252	A/D - GENERAL EQUIPMENT	.00	-737,966.35
TOTAL ASSETS			.00	416,313.24
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-416,313.24
TOTAL FUND BALANCE			.00	-416,313.24
TOTAL LIABILITIES + FUND BALANCE			.00	-416,313.24

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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	44,022,951.74
90	64000	DEF OUT OF RES/OPEB LIAB	.00	1,607,408.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	2,077,419.00
TOTAL ASSETS			.00	47,707,778.74
<b>LIABILITIES</b>				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	130,232.00
90	7455	LOAN INTEREST PAYABLE	.00	-384,375.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,542,776.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,399,306.00
90	7493	SICK LEAVE PAYABLE	.00	-436,116.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-24,443,344.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	91,190.00
90	7541O	UNFUNDED OPEB LIABILITIES	.00	-8,272,020.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-9,431,986.00
90	7551	COMPENSATED ABSENCES	.00	-694,476.00
90	7700O	DEFERRED INFLOW RESOURCE OPEB	.00	-2,434,655.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-395,868.00
TOTAL LIABILITIES			.00	-51,213,500.00
<b>FUND BALANCE</b>				
90	8732	RESTRICTED SICK LEAVE	.00	1,305,067.26
90	8736	RESTRICTED - DEBT SERVICE	.00	2,597,189.00
90	8770	UNASSIGNED FUND BALANCE	.00	-396,535.00
TOTAL FUND BALANCE			.00	3,505,721.26
TOTAL LIABILITIES + FUND BALANCE			.00	-47,707,778.74

\*\* END OF REPORT - Generated by Angie Anderson \*\*