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OWEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,017,744.50
ACCOUNTS RECEIVABLE	77,781.62
TOTAL ASSETS	3,095,526.12
LIABILITIES	
ACCOUNTS PAYABLE	-27,503.01
ACI LIABILITY	-32,223.86
ACCR SALARIES & BENEFIT PAYABLE	26,694.37
FICA WITHHELD PAYABLE	1,292.15
STATE TAX WITHHELD PAYABLE	-10,713.31
KTRS WITHHELD PAYABLE	563.00
CERS WITHHELD PAYABLE	-147,679.93
TOTAL LIABILITIES	-189,570.59
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-228,704.00
UNASSIGNED FUND BALANCE	-2,677,251.53
TOTAL FUND BALANCE FOR FUND 1	-2,905,955.53

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-75,644.74
ACCOUNTS RECEIVABLE	305,552.89
TOTAL ASSETS	229,908.15
LIABILITIES	
ACI LIABILITY	-10,383.89
ADVANCES FROM GRANTORS	-219,524.26
TOTAL LIABILITIES	-229,908.15

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SCHOOL ACTIVITY FUNDS (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	265,782.56
TOTAL ASSETS	265,782.56
LIABILITIES	
ACI LIABILITY	-4,689.99
TOTAL LIABILITIES	-4,689.99
FUND BALANCE	
RESTRICTED - OTHER	-261,092.57
TOTAL FUND BALANCE FOR FUND 25	-261,092.57

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-35.42
RESTRICTED-FUTURE CONSTR BG-1	35.42
TOTAL FUND BALANCE FOR FUND 310	.00

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	549,219.70
TOTAL ASSETS	549,219.70
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-373,500.37
RESTRICTED-FUTURE CONSTR BG-1	-175,719.33
TOTAL FUND BALANCE FOR FUND 320	-549,219.70

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	624,424.88
TOTAL ASSETS	624,424.88
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-484,322.58
RESTRICTED - OTHER	-140,102.30
TOTAL FUND BALANCE FOR FUND 360	-624,424.88

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	425,048.54
ACCOUNTS RECEIVABLE	31,505.44
INVENTORIES FOR CONSUMPTION	46,453.60
DEF OUTFLOWS RESOURCES OPEB LI	65,040.00
CERS DEFERRED OUTFLOWS PENSION	207,862.00
TOTAL ASSETS	775,909.58
LIABILITIES	
ACCOUNTS PAYABLE	-72.13
ACI LIABILITY	-217.75
UNFUNDED PENSION OPEB LIABILIT	-154,542.00
UNFUNDED PENSION PENSION LIABI	-956,944.00
DEF INFLOW OPEB LIABILITY	-56,217.00
DEF INFLOWS OF RESOURCES	-23,787.00
TOTAL LIABILITIES	-1,191,779.88
FUND BALANCE	
UNRESTRICTED NET POSITION	-502,717.70
RESTRICTED OTHER OPEB	145,719.00
RESTRICTED - OTHER	772,869.00
TOTAL FUND BALANCE FOR FUND 51	415,870.30

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DUSH SCHOLARSHIP FUND (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	139,391.18
TOTAL ASSETS	139,391.18
FUND BALANCE	
RESTRICTED - OTHER	-148,508.21
UNASSIGNED FUND BALANCE	9,117.03
TOTAL FUND BALANCE FOR FUND 7000	-139,391.18

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HUNTER SCHOLARSHIP FUND (7002)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	501,364.48
TOTAL ASSETS	501,364.48
FUND BALANCE	
RESTRICTED - OTHER	-507,533.47
UNASSIGNED FUND BALANCE	6,168.99
TOTAL FUND BALANCE FOR FUND 7002	-501,364.48

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BOURNE SCHOLARSHIP FUND (7005)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	106,416.28
TOTAL ASSETS	106,416.28
FUND BALANCE	
RESTRICTED - OTHER	-111,378.79
UNASSIGNED FUND BALANCE	4,962.51
TOTAL FUND BALANCE FOR FUND 7005	-106,416.28

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SPARKS SCHOLARSHIP FUND (7006)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	169,500.52
TOTAL ASSETS	169,500.52
FUND BALANCE	
RESTRICTED - OTHER	-170,052.96
UNASSIGNED FUND BALANCE	552.44
TOTAL FUND BALANCE FOR FUND 7006	-169,500.52

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	460,244.00
LAND IMPROVEMENTS	2,071,690.25
ACCUM DEP-LAND IMPROVEMENTS	-1,146,714.05
BUILDING & BUILDING IMPROVEMEN	52,993,096.86
ACCUM DEP-BUILDING & IMPROVE	-15,511,437.47
TECHNOLOGY EQUIPMENT	1,356,429.15
ACCUM DEP-TECHNOLOGY	-1,334,022.03
VEHICLES	2,941,008.17
ACCUM DEP - VEHICLES	-1,996,595.44
GENERAL EQUIPMENT	1,016,433.87
ACCUM DEP - GENERAL EQUIPMENT	-499,703.63
CONSTRUCTION WORK IN PROGRESS	10,964,044.84
TOTAL ASSETS	51,314,474.52
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-51,314,474.52
TOTAL FUND BALANCE FOR FUND 8	-51,314,474.52

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	7,265.00
ACCUM DEP-TECHNOLOGY	-7,265.00
GENERAL EQUIPMENT	818,894.68
ACCUM DEP - GENERAL EQUIPMENT	-466,556.15
TOTAL ASSETS	352,338.53
FUND BALANCE	
NET INVESMENT CAPITAL ASSETS	-352,338.53
TOTAL FUND BALANCE FOR FUND 81	-352,338.53

