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**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***  
**BALANCE SHEET REPORT FOR FY2021**

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,833,474.24
INTERFUND RECEIVABLES	2,259,394.01
ACCOUNTS RECEIVABLE	191,773.26
TOTAL ASSETS	6,284,641.51
LIABILITIES	
ACCOUNTS PAYABLE	-64,894.55
ACCOUNTS PAYABLE-ACI	-5,286.32
ACCR SALARIES & BENEFIT PAYABLE	-129,575.79
UNEMPLOYMENT TAX PAYABLE	-535.28
WORKERS COMPENSATION PAYABLE	-11,295.40
TOTAL LIABILITIES	-211,587.34
FUND BALANCE	
SICK LEAVE PAYABLE	-185,000.00
COMMITTED - OTHER	-236,513.00
UNRESERVED FUND BALANCE	-5,651,541.17
TOTAL FUND BALANCE FOR FUND 1	-6,073,054.17

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	2,495,787.05
TOTAL ASSETS	2,495,787.05
LIABILITIES	
INTERFUND PAYABLES	-2,259,394.01
ACCOUNTS PAYABLE	-22,351.32
DEFERRED REVENUE	-214,041.72
TOTAL LIABILITIES	-2,495,787.05

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DISTRICT WIDE ACTIVITY FUNDS (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	142,272.97
TOTAL ASSETS	142,272.97
FUND BALANCE	
RESTRICTED - OTHER	-142,272.97
TOTAL FUND BALANCE FOR FUND 22	-142,272.97

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STUDENT ACTIVITY FUND-SP REV (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	277,087.93
ACCOUNTS RECEIVABLE	4,764.04
TOTAL ASSETS	281,851.97
LIABILITIES	
ACCOUNTS PAYABLE	-12,680.45
TOTAL LIABILITIES	-12,680.45
FUND BALANCE	
RESTRICTED - OTHER	-269,171.52
TOTAL FUND BALANCE FOR FUND 25	-269,171.52

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,874,145.87
TOTAL ASSETS	1,874,145.87
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-1,874,145.87
TOTAL FUND BALANCE FOR FUND 360	-1,874,145.87

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	560,608.58
TOTAL ASSETS	560,608.58
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-560,608.58
TOTAL FUND BALANCE FOR FUND 400	-560,608.58

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	705,831.08
ACCOUNTS RECEIVABLE	18,119.89
INVENTORIES FOR CONSUMPTION	200,874.91
TOTAL ASSETS	924,825.88
LIABILITIES	
ACCOUNTS PAYABLE	-206.54
TOTAL LIABILITIES	-206.54
FUND BALANCE	
RESTRICTED-NET POSITION (SFS)	-723,744.43
RESTRICTED-NET POSITION INVENT	-200,874.91
TOTAL FUND BALANCE FOR FUND 51	-924,619.34

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	1,423,338.78
LAND IMPROVEMENTS	1,416,756.59
ACCUM DEPR - LAND IMPROVEMENTS	-1,416,756.59
BUILDINGS & BLDG IMPROVEMENTS	70,121,126.05
ACCUM DEPR - BUILDINGS	-26,151,378.59
TECHNOLOGY EQUIPMENT	5,996,943.34
ACCUM DEPR - TECHNOLOGY EQUIP	-5,771,937.98
VEHICLES	6,625,268.00
ACCUM DEPRECIATION - VEHICLES	-5,179,534.66
GENERAL EQUIPMENT	2,902,307.69
ACCUM DEPR GENERAL EQUIPMENT	-2,475,452.77
CONSTRUCTION IN PROGRESS	88,693.58
INFRASTRUCTURE	608,460.41
ACCUM DEPR INFRASTRUCTURE	-349,388.16
TOTAL ASSETS	47,838,445.69
FUND BALANCE	
INVESTMENT IN GOVERNMENT ASSET	-47,838,445.69
TOTAL FUND BALANCE FOR FUND 8	-47,838,445.69



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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	56,259.31
ACCUM DEPR - TECHNOLOGY EQUIP	-45,197.92
VEHICLES	22,780.00
ACCUM DEPRECIATION - VEHICLES	-8,732.33
GENERAL EQUIPMENT	1,416,271.20
ACCUM DEPR GENERAL EQUIPMENT	-900,540.90
TOTAL ASSETS	540,839.36
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-540,839.36
TOTAL FUND BALANCE FOR FUND 81	-540,839.36

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**FOOD SERVICE ASSETS (81)**

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**ACCOUNT  
BALANCE**

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\*\* END OF REPORT - Generated by Alicia Logan \*\*