# Warren County Board of Education

## BALANCE SHEET FOR 2022 4

| | | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|---|
| FUND: 1 | GENERAL FUND | | | | | |
| ASSETS | | | | | | |
| | 10 | 6101 | | CASH IN BANK | -2,690,184.82 | 18,760,772.13 |
| | 10 | 6102 | | CASH IN PAYROLL CLEARING ACCT | -12,437.26 | 845,295.26 |
| | 10 | 6153 | | ACCOUNTS RECEIVABLE | -25,947.76 | 943,510.62 |
| | 10 | 6153 | 025PV | ACCOUNTS RECEIVABLE | .00 | 615.64 |
| | 10 | 6153 | 150X | ACCOUNTS RECEIVABLE | -11,057.31 | 30.00 |
| | 10 | 6153 | 920PV | ACCOUNTS RECEIVABLE | .00 | 324.66 |
| | 10 | 6153 | USFX | ACCOUNTS RECEIVABLE | .00 | 139,339.87 |
| | 10 | 6171 | DBGI | INVENTORIES FOR CONSUMPTION | .00 | 371,059.25 |
| | 10 | 6181 | | PREPAID EXPENDITURES | .00 | 206,803.43 |
| | 10 | 6181WC | | PREPD INSUR - WORKERS COMP | -23,740.93 | 209,529.50 |
| | | TOTAL ASSETS | | | -2,763,368.08 | 21,477,280.36 |
| LIABILITIES | | | | | | |
| | 10 | 7421 | | ACCOUNTS PAYABLE | -530,609.78 | -835,916.43 |
| | 10 | 7421 | 018PV | ACCOUNTS PAYABLE | .00 | -290.94 |
| | 10 | 7460UE | | UNEMPLOYMENT PAYABLE | 9,795.00 | 5,747.84 |
| | 10 | 7461 | | ACCR SALARIES & BENEFT PAYABLE | -697.54 | -939.54 |
| | 10 | 7461BR | | ACCR HLTH BENFT - EMPLOYEE PD | .00 | -.64 |
| | 10 | 7461FX | | ACCR HEALTH BENEFITS - FSA | -974.50 | -18,481.53 |
| | 10 | 7461HI | | ACCR HEALTH INSUR W/H PAYABLE | -119,390.43 | -119,390.43 |
| | 10 | 7461HR | | ACCR. HEALTH RESOURCES PAYABLE | -12,381.14 | -281,592.23 |
| | 10 | 7461LI | | ACCR STATE LIFE INSUR. W/H PAY | -488.61 | -7,784.75 |
| | 10 | 7471 | | FEDERAL TAX WITHHELD PAYABLE | 7,714.76 | -228,972.49 |
| | 10 | 7472 | | FICA WITHHELD PAYABLE | 1,580.54 | -206,268.14 |
| | 10 | 7473 | | STATE TAX WITHHELD PAYABLE | 3,209.11 | -147,701.67 |
| | 10 | 7474 | | KTRS WITHHELD PAYABLE | 11,699.91 | -510,611.77 |
| | 10 | 7475 | | CERS WITHHELD PAYABLE | 2,848.25 | -525,750.41 |
| | 10 | 7477 | | OTHER INSURANCES WITHHELD | -2,940.40 | -17,373.33 |
| | 10 | 7477DC | | DEF COMP WITHHELD PAYABLE | .00 | -150,605.08 |
| | 10 | 7478 | | TSA WITHHELD PAYABLE | -512.00 | -512.00 |
| | 10 | 7479 | | DEF COMP WITHHELD PAYABLE | -38,974.64 | 111,528.36 |
| | 10 | 7480 | | GARNISHMENTS WITHHELD PAYABLE | .00 | 578.60 |
| | 10 | 7482 | | MEMBER DUES WITHHELD PAYABLE | -108.72 | -108.72 |
| | 10 | 7493 | | SICK LEAVE PAYABLE IN PROCESS | .00 | -9,179.69 |
| | 10 | 7603 | | PURCHASE OBLIGATIONS | 2,368,428.44 | 7,989,503.98 |
| | | TOTAL LIABILITIES | | | 1,698,198.25 | 5,045,878.99 |
| FUND BALANCE | | | | | | |
| | 10 | 6302 | | REVENUES CONTROL | -5,523,206.07 | -24,059,043.54 |
| | 10 | 7602 | | EXPENDITURES CONTROL | 8,956,804.34 | 32,020,966.87 |
| | 10 | 8722 | DBGI | NONSPENDABLE-INVENTORIES | .00 | -371,059.25 |
| | 10 | 8723 | | NONSPENDABLE-PREPAIDS | .00 | -174,681.34 |
| | 10 | 8742 | | COMMITTED - SICK LEAVE PAYABLE | .00 | -906,142.68 |
| | 10 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | -2,368,428.44 | -7,989,503.98 |
| | 10 | 8770 | | UNASSIGNED FUND BALANCE | .00 | -25,043,695.43 |

## BALANCE SHEET FOR 2022 4

| FUND: 1 GENERAL FUND | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|
| FUND BALANCE | | |
| TOTAL FUND BALANCE | 1,065,169.83 | -26,523,159.35 |
| TOTAL LIABILITIES + FUND BALANCE | 2,763,368.08 | -21,477,280.36 |

## BALANCE SHEET FOR 2022 4

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | -1,390,307.69 | -244,475.17 |
| | 20 | 6153 | ACCOUNTS RECEIVABLE | 809,608.20 | 2,904,908.60 |
| | | TOTAL ASSETS | | -580,699.49 | 2,660,433.43 |
| LIABILITIES | | | | | |
| | 20 | 7421 | ACCOUNTS PAYABLE | -92,942.61 | -96,091.16 |
| | 20 | 7603 | PURCHASE OBLIGATIONS | 2,700,018.25 | 5,623,623.54 |
| | | TOTAL LIABILITIES | | 2,607,075.64 | 5,527,532.38 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -1,002,015.54 | -12,964,898.56 |
| | 20 | 7602 | EXPENDITURES CONTROL | 1,675,657.64 | 12,495,684.52 |
| | 20 | 8731 | RESTRICTED GRANTS | .00 | -2,093,879.23 |
| | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,700,018.25 | -5,623,623.54 |
| | 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 1,087,879.43 |
| | 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -1,089,128.43 |
| | | TOTAL FUND BALANCE | | -2,026,376.15 | -8,187,965.81 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 580,699.49 | -2,660,433.43 |

## BALANCE SHEET FOR 2022 4

| FUND: 21 DISTRICT ACTIVITY (SPECREVANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -8,314.23 | 530,522.06 |
| | TOTAL ASSETS | | -8,314.23 | 530,522.06 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 51,282.35 | 130,328.75 |
| | TOTAL LIABILITIES | | 51,282.35 | 130,328.75 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -23,892.68 | -104,813.99 |
| 21 | 7602 | EXPENDITURES CONTROL | 32,206.91 | 76,943.24 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | -502,651.81 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -51,282.35 | -130,328.75 |
| 21 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 33,887.40 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | -33,886.90 |
| | TOTAL FUND BALANCE | | -42,968.12 | -660,850.81 |
| TOTAL LIABILITIES + FUND BALANCE | | | 8,314.23 | -530,522.06 |

## BALANCE SHEET FOR 2022 4

| FUND: 25 STUDENT ACTIVITY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 25 | 6106 | OTHER CASH | .00 | 834,695.31 |
| | | TOTAL ASSETS | | .00 | 834,695.31 |
| FUND BALANCE | | | | | |
| | 25 | 8737 | RESTRICTED - OTHER | .00 | -830,068.61 |
| | 25 | 8770 | UNASSIGNED FUND BALANCE | .00 | -4,626.70 |
| | | TOTAL FUND BALANCE | | .00 | -834,695.31 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -834,695.31 |

## BALANCE SHEET FOR 2022 4

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | .00 | 767,287.00 |
| | | TOTAL ASSETS | | .00 | 767,287.00 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | .00 | -767,287.00 |
| | | TOTAL FUND BALANCE | | .00 | -767,287.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -767,287.00 |

## BALANCE SHEET FOR 2022 4

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -324,087.52 | -1,450,153.53 |
| | | TOTAL ASSETS | | -324,087.52 | -1,450,153.53 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | .00 | -1,889,254.45 |
| | 32 | 7602 | EXPENDITURES CONTROL | 324,087.52 | 3,312,730.54 |
| | 32 | 8734 | RESTRICTED-SFCC ESCROW-PR | .00 | -517,497.76 |
| | 32 | 8770 | UNASSIGNED FUND BALANCE | .00 | 544,175.20 |
| | | TOTAL FUND BALANCE | | 324,087.52 | 1,450,153.53 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 324,087.52 | 1,450,153.53 |

## BALANCE SHEET FOR 2022 4

| FUND: 360 CONSTRUCTION FUND | | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| | 36 | 6101 | 80066 | CASH IN BANK | -774,196.41 | 12,980,948.82 |
| | 36 | 6101 | 80087 | CASH IN BANK | .00 | -950,742.67 |
| | 36 | 6101 | 80173 | CASH IN BANK | .00 | 33,222.32 |
| | 36 | 6101 | 80178 | CASH IN BANK | .00 | -69,750.13 |
| | 36 | 6101 | 80189 | CASH IN BANK | 39.93 | 373,474.43 |
| | 36 | 6101 | 80190 | CASH IN BANK | -444,647.14 | 227,571.29 |
| | 36 | 6101 | 80227 | CASH IN BANK | .00 | 1.39 |
| | 36 | 6101 | 81038 | CASH IN BANK | -19,889.65 | 96,668.16 |
| | 36 | 6101 | 81117 | CASH IN BANK | -11,000.00 | -327,425.91 |
| | 36 | 6101 | 81161 | CASH IN BANK | .00 | .77 |
| | 36 | 6101 | 81312 | CASH IN BANK | 1.71 | 17,443.78 |
| | 36 | 6101 | 81335 | CASH IN BANK | -2,678.19 | 61,448.24 |
| | 36 | 6101 | 82070 | CASH IN BANK | -18,225.00 | -51,490.00 |
| | 36 | 6101 | 8372 | CASH IN BANK | .00 | 3.70 |
| | 36 | 6101 | 8377 | CASH IN BANK | .71 | 7,276.26 |
| | 36 | 6101 | 8380 | CASH IN BANK | 17.12 | 174,337.91 |
| | 36 | 6101 | 85181 | CASH IN BANK | .00 | -162,660.04 |
| | 36 | 6101 | 85258 | CASH IN BANK | .14 | 1,423.90 |
| | 36 | 6101 | 87046 | CASH IN BANK | .10 | 1,024.79 |
| | 36 | 6101 | 87130 | CASH IN BANK | 7.47 | 76,130.37 |
| | 36 | 6101 | 87287 | CASH IN BANK | .00 | .04 |
| | 36 | 6101 | 87288 | CASH IN BANK | .00 | .21 |
| | 36 | 6101 | 88327 | CASH IN BANK | .00 | 3.87 |
| | 36 | 6101 | 88360 | CASH IN BANK | .00 | 2.75 |
| | 36 | 6101 | 88367 | CASH IN BANK | 18.57 | 189,172.87 |
| | 36 | 6101 | 89180 | CASH IN BANK | -162,410.48 | -1,197,041.42 |
| | 36 | 6101 | 89199 | CASH IN BANK | .00 | -611,292.54 |
| | 36 | 6101 | 89288 | CASH IN BANK | 6.23 | 63,442.44 |
| | 36 | 6153 | 89199 | ACCOUNTS RECEIVABLE | .00 | 47,146.40 |
| | TOTAL ASSETS | | | | -1,432,954.89 | 10,980,342.00 |
| LIABILITIES | | | | | | |
| | 36 | 7421 | | ACCOUNTS PAYABLE | -38,474.47 | -40,590.58 |
| | 36 | 7421 | 89288 | ACCOUNTS PAYABLE | .00 | -20,000.00 |
| | 36 | 7603 | | PURCHASE OBLIGATIONS | -1,234,050.33 | 10,563,734.63 |
| | TOTAL LIABILITIES | | | | -1,272,524.80 | 10,503,144.05 |
| FUND BALANCE | | | | | | |
| | 36 | 6302 | | REVENUES CONTROL | -1,404.40 | -6,364.03 |
| | 36 | 7602 | | EXPENDITURES CONTROL | 1,472,833.76 | 6,023,905.97 |
| | 36 | 8735 | | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -17,348,858.83 |
| | 36 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | 1,234,050.33 | -10,563,734.63 |
| | 36 | 8755 | | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 13,532,091.14 |
| | 36 | 8770 | | UNASSIGNED FUND BALANCE | .00 | -13,120,525.67 |
| | TOTAL FUND BALANCE | | | | 2,705,479.69 | -21,483,486.05 |
| TOTAL LIABILITIES + FUND BALANCE | | | | | 1,432,954.89 | -10,980,342.00 |

## BALANCE SHEET FOR 2022 4

| FUND: 400 DEBT SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 40 | 6101 BOND | CASH IN BANK | .00 | 1,052.83 |
| | | TOTAL ASSETS | | .00 | 1,052.83 |
| FUND BALANCE | | | | | |
| | 40 | 6302 | REVENUES CONTROL | -324,087.52 | -3,312,730.54 |
| | 40 | 7602 | EXPENDITURES CONTROL | 324,087.52 | 3,312,730.54 |
| | 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -1,052.83 |
| | | TOTAL FUND BALANCE | | .00 | -1,052.83 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -1,052.83 |

## BALANCE SHEET FOR 2022 4

| FUND: 51 FOOD SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | 528,717.27 | 8,003,513.32 |
| | 51 | 6103 | PETTY CASH | .00 | 4,400.00 |
| | 51 | 6153 | ACCOUNTS RECEIVABLE | -293,704.89 | 1,264,344.93 |
| | 51 | 6153BD | ACCTS REC - BAD DEBT | .00 | -5,183.11 |
| | 51 | 6171 | INVENTORIES FOR CONSUMPTION | 329,006.62 | -46,545.82 |
| | 51 | 6172 | USDA INVENTORY FOR COMMODITIES | -11,915.40 | 186,306.09 |
| | 51 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 720,440.01 |
| | 51 | 6400P | DEFERRED OUTFLOWS GASB 68 | .00 | 1,781,787.00 |
| | | TOTAL ASSETS | | 552,103.60 | 11,909,062.42 |
| LIABILITIES | | | | | |
| | 51 | 7462 | PREPAID ACCOUNT | -404.36 | -106,845.21 |
| | 51 | 7541O | UNFUNDED PENSION LIAB OPEB | .00 | -1,758,021.37 |
| | 51 | 7541P | UNFUNDED PENSION LIAB GASB 68 | .00 | -7,352,884.00 |
| | 51 | 7603 | PURCHASE OBLIGATIONS | 192,399.84 | 3,185,641.44 |
| | 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -626,462.20 |
| | 51 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -293,664.02 |
| | | TOTAL LIABILITIES | | 191,995.48 | -6,952,235.36 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -1,331,682.99 | -4,497,548.41 |
| | 51 | 7602 | EXPENDITURES CONTROL | 779,983.75 | 3,813,068.51 |
| | 51 | 8737O | RESTRICTED - OTHER OPEB | .00 | 1,664,043.56 |
| | 51 | 8737P | RESTRICTED - OTHER | .00 | 5,864,761.02 |
| | 51 | 8739 | RESTRICTED-NET ASSETS | .00 | -8,594,687.03 |
| | 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -192,399.84 | -3,185,641.44 |
| | 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 1,763,281.47 |
| | 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -1,784,104.74 |
| | | TOTAL FUND BALANCE | | -744,099.08 | -4,956,827.06 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -552,103.60 | -11,909,062.42 |

## BALANCE SHEET FOR 2022 4

| FUND: 52 DAY CARE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 52 | 6101 | CASH IN BANK | -1,423.48 | 17,813.26 |
| | 52 | 6153 | ACCOUNTS RECEIVABLE | .00 | 409.16 |
| | 52 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 18,421.00 |
| | 52 | 6400P | DEFERRED OUTFLOWS GASB 68 | .00 | 45,559.00 |
| | | TOTAL ASSETS | | -1,423.48 | 82,202.42 |
| LIABILITIES | | | | | |
| | 52 | 7541O | UNFUNDED PENSION LIAB OPEB | .00 | -44,951.00 |
| | 52 | 7541P | UNFUNDED PENSION LIAB GASB 68 | .00 | -188,007.72 |
| | 52 | 7603 | PURCHASE OBLIGATIONS | .00 | 18,715.98 |
| | 52 | 7700O | DEFERRED INFLOW OPEB | .00 | -16,018.00 |
| | 52 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -7,509.00 |
| | | TOTAL LIABILITIES | | .00 | -237,769.74 |
| FUND BALANCE | | | | | |
| | 52 | 6302 | REVENUES CONTROL | -11,804.00 | -47,760.00 |
| | 52 | 7602 | EXPENDITURES CONTROL | 13,227.48 | 44,470.73 |
| | 52 | 8737O | RESTRICTED - OTHER OPEB | .00 | 42,548.00 |
| | 52 | 8737P | RESTRICTED - OTHER | .00 | 149,957.72 |
| | 52 | 8739 | RESTRICTED-NET ASSETS | .00 | -14,933.15 |
| | 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -18,715.98 |
| | 52 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 200.00 |
| | 52 | 8770 | UNASSIGNED FUND BALANCE | .00 | -200.00 |
| | | TOTAL FUND BALANCE | | 1,423.48 | 155,567.32 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 1,423.48 | -82,202.42 |

## BALANCE SHEET FOR 2022 4

| FUND: 7000 TRUST/AGENCY FUNDS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 70 | 6101 | CASH IN BANK | .00 | 335,466.04 |
| | | TOTAL ASSETS | | .00 | 335,466.04 |
| FUND BALANCE | | | | | |
| | 70 | 8739 | RESTRICTED-NET POSITION | .00 | -335,466.04 |
| | | TOTAL FUND BALANCE | | .00 | -335,466.04 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -335,466.04 |

## BALANCE SHEET FOR 2022 4

| FUND: 8 GOVERNMENTAL ASSETS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 80 | 6201 | LAND | .00 | 10,859,435.63 |
| | 80 | 6211 | LAND IMPROVEMENT | .00 | 25,127,908.72 |
| | 80 | 6212 | ACCUM DEPRECIATION-LAND IMPROV | .00 | -10,135,023.05 |
| | 80 | 6221 | BUILDINGS | .00 | 335,906,844.86 |
| | 80 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -96,972,424.89 |
| | 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 10,271,086.78 |
| | 80 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | .00 | -9,382,229.02 |
| | 80 | 6241 | VEHICLES | .00 | 20,760,941.45 |
| | 80 | 6242 | ACCUM DEPRECIATION-VEHICLES | .00 | -15,957,543.15 |
| | 80 | 6251 | OTHER MACHINERY & EQUIPMENT | .00 | 18,438,634.65 |
| | 80 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -10,345,443.33 |
| | 80 | 6261 | CONTRUCTION WORK IN PROGRESS | .00 | 57,856,545.02 |
| | | TOTAL ASSETS | | .00 | 336,428,733.67 |
| FUND BALANCE | | | | | |
| | 80 | 8710 | INVESTMENT IN GOV'T ASSETS | .00 | -336,428,733.67 |
| | | TOTAL FUND BALANCE | | .00 | -336,428,733.67 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -336,428,733.67 |

## BALANCE SHEET FOR 2022 4

| FUND: 81 FOOD SERVICE ASSETS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 81 | 6221 | BUILDINGS | .00 | 26,639,588.93 |
| | 81 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -5,831,403.09 |
| | 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 191,022.83 |
| | 81 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | .00 | -191,022.83 |
| | 81 | 6251 | OTHER MACHINERY & EQUIPMENT | .00 | 5,386,685.21 |
| | 81 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -3,935,040.45 |
| | | TOTAL ASSETS | | .00 | 22,259,830.60 |
| FUND BALANCE | | | | | |
| | 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -22,259,830.60 |
| | | TOTAL FUND BALANCE | | .00 | -22,259,830.60 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -22,259,830.60 |

## BALANCE SHEET FOR 2022 4

| FUND: 82 FIXED ASSETS DAY CARE OPS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 82 | 6251 | OTHER MACHINERY & EQUIPMENT | .00 | 23,374.00 |
| | 82 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -11,102.65 |
| | | TOTAL ASSETS | | .00 | 12,271.35 |
| FUND BALANCE | | | | | |
| | 82 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -12,271.35 |
| | | TOTAL FUND BALANCE | | .00 | -12,271.35 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -12,271.35 |

## BALANCE SHEET FOR 2022 4

| FUND: 9 LONG TERM DEBT ACCOUNT GROUP | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 90 | 6304 | AMT RETIRE LONG TERM DEBT | .00 | 194,668,103.10 |
| | | TOTAL ASSETS | | .00 | 194,668,103.10 |
| LIABILITIES | | | | | |
| | 90 | 7442 | BONDS PAYABLE CURRENT | .00 | -11,259,000.00 |
| | 90 | 7511 | BONDS PAYABLE (LONG TERM) | .00 | -177,039,000.00 |
| | 90 | 7551 | COMPENSATED ABSENCES | .00 | -6,370,103.10 |
| | | TOTAL LIABILITIES | | .00 | -194,668,103.10 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -194,668,103.10 |

** END OF REPORT - Generated by Kathy Phelps **