Warren County Board of Education

BALANCE SHEET FOR 2022 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,622,505.20	39,135,830.68
	10	6102	CASH IN PAYROLL CLEARING ACCT	1,193,756.58	2,079,170.77
	10	6153	ACCOUNTS RECEIVABLE	-66,049.25	536,483.64
	10	6153 025PV	ACCOUNTS RECEIVABLE	.00	615.64
	10	6153 150X	ACCOUNTS RECEIVABLE	.00	30.00
	10	6153 920PV	ACCOUNTS RECEIVABLE	.00	324.66
	10	6153 USFX	ACCOUNTS RECEIVABLE	.00	5,208.67
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	371,059.25
	10	6181	PREPAID EXPENDITURES	.00	206,803.43
	10	6181WC	PREPD INSUR - WORKERS COMP	-24,305.30	126,731.80
	TOTAL ASSETS			2,725,907.23	42,462,258.54
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	363,486.11	-393,223.36
	10	7421 018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7460UE	UNEMPLOYMENT PAYABLE	-70,303.74	-71,186.51
	10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	-939.54
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	.00	-.64
	10	7461EP	ACCR HLTH BNFT - EMPLOYER PD	-79.98	-79.98
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-35,876.98	-54,407.77
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-133,453.28	-233,228.26
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-300,584.07	-588,699.01
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-7,715.97	-15,772.55
	10	7468	CITY TAX WITHHELD PAYABLE	.00	-10.49
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-433,101.90	-683,929.09
	10	7472	FICA WITHHELD PAYABLE	-465,411.32	-682,230.87
	10	7473	STATE TAX WITHHELD PAYABLE	-295,128.87	-450,219.76
	10	7474	KTRS WITHHELD PAYABLE	-1,025,856.38	-1,580,176.50
	10	7475	CERS WITHHELD PAYABLE	-514,685.51	-1,329,355.33
	10	7477	OTHER INSURANCES WITHHELD	-19,925.49	-38,607.89
	10	7477DC	DEF COMP WITHHELD PAYABLE	.00	-150,605.08
	10	7478	TSA WITHHELD PAYABLE	.00	-562.00
	10	7479	DEF COMP WITHHELD PAYABLE	35,078.16	111,047.52
	10	7480	GARNISHMENTS WITHHELD PAYABLE	-457.52	578.60
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-9,179.69
	10	7603	PURCHASE OBLIGATIONS	-337,804.72	6,745,258.50
	TOTAL LIABILITIES			-3,241,821.46	574,179.36
FUND BALANCE					
	10	6302	REVENUES CONTROL	-8,232,588.06	-68,436,031.20
	10	7602	EXPENDITURES CONTROL	8,410,697.57	59,404,591.36
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-371,059.25
	10	8723	NONSPENDABLE-PREPAIDS	.00	-347,929.31
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-906,142.68
	10	8753	ASSIGNED-PURCH OBL - CURRENT	337,804.72	-6,745,258.50
	10	8770	UNASSIGNED FUND BALANCE	.00	-25,634,608.32

BALANCE SHEET FOR 2022 7

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	515,914.23	-43,036,437.90
TOTAL LIABILITIES + FUND BALANCE	-2,725,907.23	-42,462,258.54

BALANCE SHEET FOR 2022 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-669,748.37	-3,115,059.68
	20	6153	ACCOUNTS RECEIVABLE	123,390.95	7,547,842.04
	20	6181	PREPAID EXPENDITURES	54,490.00	54,490.00
		TOTAL ASSETS		-491,867.42	4,487,272.36
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	3,550.72	-71,388.63
	20	7481	DEFERRED REVENUE	.00	9,100.00
	20	7603	PURCHASE OBLIGATIONS	-580,814.52	4,391,638.98
		TOTAL LIABILITIES		-577,263.80	4,329,350.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,394,869.82	-25,496,746.41
	20	7602	EXPENDITURES CONTROL	2,883,186.52	23,263,503.91
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,393.01
	20	8731	RESTRICTED GRANTS	.00	-2,105,348.22
	20	8753	ASSIGNED-PURCH OBL - CURRENT	580,814.52	-4,391,638.98
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,087,879.43
	20	8770	UNASSIGNED FUND BALANCE	.00	-1,087,879.43
		TOTAL FUND BALANCE		1,069,131.22	-8,816,622.71
		TOTAL LIABILITIES + FUND BALANCE		491,867.42	-4,487,272.36

BALANCE SHEET FOR 2022 7

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	4,996.25	547,352.89
		TOTAL ASSETS		4,996.25	547,352.89
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-3,148.96	-3,148.96
	21	7603	PURCHASE OBLIGATIONS	-13,395.09	122,137.41
		TOTAL LIABILITIES		-16,544.05	118,988.45
FUND BALANCE					
	21	6302	REVENUES CONTROL	-36,548.46	-704,319.87
	21	7602	EXPENDITURES CONTROL	34,701.17	160,115.94
	21	8753	ASSIGNED-PURCH OBL - CURRENT	13,395.09	-122,137.41
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	33,887.40
	21	8770	UNASSIGNED FUND BALANCE	.00	-33,887.40
		TOTAL FUND BALANCE		11,547.80	-666,341.34
		TOTAL LIABILITIES + FUND BALANCE		-4,996.25	-547,352.89

BALANCE SHEET FOR 2022 7

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	834,875.31
		TOTAL ASSETS		.00	834,875.31
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-834,875.31
		TOTAL FUND BALANCE		.00	-834,875.31
	TOTAL LIABILITIES + FUND BALANCE			.00	-834,875.31

BALANCE SHEET FOR 2022 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-722,802.60	12,615,159.24
		TOTAL ASSETS		-722,802.60	12,615,159.24
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-18,668,673.41
	32	7602	EXPENDITURES CONTROL	722,802.60	6,053,514.17
		TOTAL FUND BALANCE		722,802.60	-12,615,159.24
		TOTAL LIABILITIES + FUND BALANCE		722,802.60	-12,615,159.24

BALANCE SHEET FOR 2022 7

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	-815,521.93	10,248,936.61
	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	-567.00	-141,022.63
	36	6101	80189	CASH IN BANK	17.18	166,432.42
	36	6101	80190	CASH IN BANK	19.59	227,634.07
	36	6101	80227	CASH IN BANK	.00	1.39
	36	6101	81038	CASH IN BANK	-16,879.47	73,370.82
	36	6101	81117	CASH IN BANK	.00	-355,771.63
	36	6101	81161	CASH IN BANK	.00	.77
	36	6101	81312	CASH IN BANK	1.19	13,847.96
	36	6101	81335	CASH IN BANK	-6,324.82	55,135.08
	36	6101	82070	CASH IN BANK	.00	-127,861.19
	36	6101	82126	CASH IN BANK	-1,650.00	-1,650.00
	36	6101	82264	CASH IN BANK	-9,680.08	-9,680.08
	36	6101	8372	CASH IN BANK	.00	3.70
	36	6101	8377	CASH IN BANK	.63	7,278.27
	36	6101	8380	CASH IN BANK	15.01	174,386.01
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	85258	CASH IN BANK	.12	1,424.29
	36	6101	87046	CASH IN BANK	.09	1,025.07
	36	6101	87130	CASH IN BANK	-18,535.04	57,609.78
	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	-819.35	116,225.82
	36	6101	89180	CASH IN BANK	.00	-1,537,336.57
	36	6101	89199	CASH IN BANK	-76,211.09	-690,178.76
	36	6101	89288	CASH IN BANK	5.46	63,459.94
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	47,146.40
	TOTAL ASSETS				-946,129.51	7,310,244.02
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-666,651.16	9,696,629.55
	TOTAL LIABILITIES				-666,651.16	9,676,629.55
FUND BALANCE						
	36	6302		REVENUES CONTROL	-967.38	-9,736.61
	36	7602		EXPENDITURES CONTROL	947,096.89	9,656,785.95
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-16,937,293.36
	36	8753		ASSIGNED-PURCH OBL - CURRENT	666,651.16	-9,696,629.55
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	13,532,091.14
	36	8770		UNASSIGNED FUND BALANCE	.00	-13,532,091.14

BALANCE SHEET FOR 2022 7

FUND: 360 CONSTRUCTION FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	1,612,780.67	-16,986,873.57
TOTAL LIABILITIES + FUND BALANCE	946,129.51	-7,310,244.02

BALANCE SHEET FOR 2022 7

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	-722,802.60	-6,053,514.17
	40	7602	EXPENDITURES CONTROL	722,802.60	6,053,514.17
	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 7

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-97,220.71	8,091,437.37
	51	6103	PETTY CASH	.00	4,400.00
	51	6153	ACCOUNTS RECEIVABLE	268,789.16	1,020,610.68
	51	6153BD	ACCTS REC - BAD DEBT	.00	-5,183.11
	51	6171	INVENTORIES FOR CONSUMPTION	.00	196,520.85
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	138,919.34
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,205,878.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,645,718.00
		TOTAL ASSETS		171,568.45	12,298,301.14
LIABILITIES					
	51	7462	PREPAID ACCOUNT	-36,845.20	-140,137.35
	51	7541O	UNFUNDED PENSION LIAB OPEB	.00	-2,490,484.37
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-7,912,940.00
	51	7603	PURCHASE OBLIGATIONS	1,074,289.44	4,268,227.16
	51	7700O	DEFERRED INFLOW OPEB	.00	-471,785.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-144,988.02
		TOTAL LIABILITIES		1,037,444.24	-6,892,107.78
FUND BALANCE					
	51	6302	REVENUES CONTROL	-997,925.24	-7,813,375.24
	51	7602	EXPENDITURES CONTROL	863,201.99	7,122,317.76
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,756,391.56
	51	8737P	RESTRICTED - OTHER	.00	6,412,210.02
	51	8739	RESTRICTED-NET ASSETS	.00	-8,615,510.30
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,074,289.44	-4,268,227.16
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,763,281.47
	51	8770	UNASSIGNED FUND BALANCE	.00	-1,763,281.47
		TOTAL FUND BALANCE		-1,209,012.69	-5,406,193.36
		TOTAL LIABILITIES + FUND BALANCE		-171,568.45	-12,298,301.14

BALANCE SHEET FOR 2022 7

FUND: 52 DAY CARE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-8,191.86	-13,077.29
	52	6153	ACCOUNTS RECEIVABLE	.00	409.16
	52	6400O	DEFERRED OUTFLOWS OPEB	.00	26,627.00
	52	6400P	DEFERRED OUTFLOWS GASB 68	.00	36,338.00
		TOTAL ASSETS		-8,191.86	50,296.87
LIABILITIES					
	52	7541O	UNFUNDED PENSION LIAB OPEB	.00	-54,992.00
	52	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-174,722.72
	52	7603	PURCHASE OBLIGATIONS	1,370.83	18,401.63
	52	7700O	DEFERRED INFLOW OPEB	.00	-10,417.00
	52	7700P	DEFERRED INFLOW GASB 68	.00	-3,201.00
		TOTAL LIABILITIES		1,370.83	-224,931.09
FUND BALANCE					
	52	6302	REVENUES CONTROL	-7,434.00	-70,763.55
	52	7602	EXPENDITURES CONTROL	15,625.86	89,264.83
	52	8737O	RESTRICTED - OTHER OPEB	.00	38,782.00
	52	8737P	RESTRICTED - OTHER	.00	141,585.72
	52	8739	RESTRICTED-NET ASSETS	.00	-5,833.15
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,370.83	-18,401.63
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200.00
	52	8770	UNASSIGNED FUND BALANCE	.00	-200.00
		TOTAL FUND BALANCE		6,821.03	174,634.22
		TOTAL LIABILITIES + FUND BALANCE		8,191.86	-50,296.87

BALANCE SHEET FOR 2022 7

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	396,975.67
		TOTAL ASSETS		.00	396,975.67
FUND BALANCE					
	70	8739	RESTRICTED-NET POSITION	.00	-273,956.41
	70	8770	UNASSIGNED FUND BALANCE	.00	-123,019.26
		TOTAL FUND BALANCE		.00	-396,975.67
		TOTAL LIABILITIES + FUND BALANCE		.00	-396,975.67

BALANCE SHEET FOR 2022 7

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	9,688,768.74
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-8,799,910.98
	80	6241	VEHICLES	.00	20,760,941.45
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,957,543.15
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	18,374,659.10
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-10,283,900.71
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	42,543,925.25
		TOTAL ASSETS		.00	321,113,680.97
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	1,911.40
	80	7602	EXPENDITURES CONTROL	.00	521.53
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-321,116,113.90
		TOTAL FUND BALANCE		.00	-321,113,680.97
		TOTAL LIABILITIES + FUND BALANCE		.00	-321,113,680.97

BALANCE SHEET FOR 2022 7

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	185,698.20
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-185,698.20
	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 7

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 7

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	209,474,426.10
		TOTAL ASSETS		.00	209,474,426.10
LIABILITIES					
	90	7442	BONDS PAYABLE CURRENT	.00	-11,578,000.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-190,611,000.00
	90	7551	COMPENSATED ABSENCES	.00	-7,285,426.10
		TOTAL LIABILITIES		.00	-209,474,426.10
		TOTAL LIABILITIES + FUND BALANCE		.00	-209,474,426.10

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