# Warren County Board of Education

## BALANCE SHEET FOR 2022 8

| FUND: 1 GENERAL FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 10 | 6101 | CASH IN BANK | -3,343,126.35 | 32,940,990.62 |
| | 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | -40,507.34 | 857,043.75 |
| | 10 | 6153 | ACCOUNTS RECEIVABLE | -38,817.95 | 497,665.69 |
| | 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 | -23,549.86 | 103,181.94 |
| | TOTAL ASSETS | | | -3,446,001.50 | 34,982,923.65 |
| LIABILITIES | | | | | |
| | 10 | 7421 | ACCOUNTS PAYABLE | -200.00 | 60.71 |
| | 10 | 7421 018PV | ACCOUNTS PAYABLE | .00 | -290.94 |
| | 10 | 7460UE | UNEMPLOYMENT PAYABLE | -36,961.59 | -108,148.10 |
| | 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 | -262.50 | -342.48 |
| | 10 | 7461FX | ACCR HEALTH BENEFITS - FSA | -142.31 | -18,286.02 |
| | 10 | 7461HI | ACCR HEALTH INSUR W/H PAYABLE | -103,810.77 | -103,810.77 |
| | 10 | 7461HR | ACCR. HEALTH RESOURCES PAYABLE | 641.03 | -298,597.77 |
| | 10 | 7461LI | ACCR STATE LIFE INSUR. W/H PAY | 95.21 | -7,669.09 |
| | 10 | 7468 | CITY TAX WITHHELD PAYABLE | .00 | -10.49 |
| | 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -18,592.13 | -230,179.60 |
| | 10 | 7472 | FICA WITHHELD PAYABLE | 58,274.18 | -212,251.50 |
| | 10 | 7473 | STATE TAX WITHHELD PAYABLE | 912.91 | -151,733.98 |
| | 10 | 7474 | KTRS WITHHELD PAYABLE | -12,140.03 | -534,092.75 |
| | 10 | 7475 | CERS WITHHELD PAYABLE | -9,036.35 | -523,903.06 |
| | 10 | 7477 | OTHER INSURANCES WITHHELD | -35.67 | -20,087.10 |
| | 10 | 7478 | TSA WITHHELD PAYABLE | .00 | -562.00 |
| | 10 | 7479 | DEF COMP WITHHELD PAYABLE | -80.00 | -39,637.56 |
| | 10 | 7480 | GARNISHMENTS WITHHELD PAYABLE | .00 | 578.60 |
| | 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | .00 | -9,179.69 |
| | 10 | 7603 | PURCHASE OBLIGATIONS | -208,881.47 | 6,588,045.28 |
| | TOTAL LIABILITIES | | | -330,219.49 | 4,328,961.51 |
| FUND BALANCE | | | | | |
| | 10 | 6302 | REVENUES CONTROL | -5,894,651.09 | -74,330,682.29 |
| | 10 | 7602 | EXPENDITURES CONTROL | 9,461,990.61 | 68,866,581.97 |
| | 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 | 208,881.47 | -6,588,045.28 |
| | 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -25,634,608.32 |

## BALANCE SHEET FOR 2022 8

| FUND: 1 GENERAL FUND | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|
| FUND BALANCE | | |
| TOTAL FUND BALANCE | 3,776,220.99 | -39,311,885.16 |
| TOTAL LIABILITIES + FUND BALANCE | 3,446,001.50 | -34,982,923.65 |

## BALANCE SHEET FOR 2022 8

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | 6,182,168.40 | 2,995,720.09 |
| | 20 | 6153 | ACCOUNTS RECEIVABLE | -5,163,602.83 | 2,445,750.81 |
| | 20 | 6181 | PREPAID EXPENDITURES | .00 | 54,490.00 |
| | | TOTAL ASSETS | | 1,018,565.57 | 5,495,960.90 |
| LIABILITIES | | | | | |
| | 20 | 7421 | ACCOUNTS PAYABLE | -1,202.00 | -1,202.00 |
| | 20 | 7481 | DEFERRED REVENUE | .00 | 9,100.00 |
| | 20 | 7603 | PURCHASE OBLIGATIONS | -102,772.57 | 4,454,022.58 |
| | | TOTAL LIABILITIES | | -103,974.57 | 4,461,920.58 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -3,753,582.04 | -29,311,262.37 |
| | 20 | 7602 | EXPENDITURES CONTROL | 2,736,218.47 | 25,999,144.70 |
| | 20 | 8723 | NONSPENDABLE-PREPAIDS | .00 | -86,393.01 |
| | 20 | 8731 | RESTRICTED GRANTS | .00 | -2,105,348.22 |
| | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 102,772.57 | -4,454,022.58 |
| | 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 | | -914,591.00 | -9,957,881.48 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -1,018,565.57 | -5,495,960.90 |

## BALANCE SHEET FOR 2022 8

| FUND: 21 DISTRICT ACTIVITY (SPECREVANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 22,882.20 | 567,086.13 |
| | TOTAL ASSETS | | 22,882.20 | 567,086.13 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 5,272.37 | 131,622.58 |
| | TOTAL LIABILITIES | | 5,272.37 | 131,622.58 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -35,630.12 | -739,949.99 |
| 21 | 7602 | EXPENDITURES CONTROL | 12,747.92 | 172,863.86 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -5,272.37 | -131,622.58 |
| 21 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 33,887.40 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | -33,887.40 |
| | TOTAL FUND BALANCE | | -28,154.57 | -698,708.71 |
| TOTAL LIABILITIES + FUND BALANCE | | | -22,882.20 | -567,086.13 |

## BALANCE SHEET FOR 2022 8

| 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 8

| 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 8

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -461,935.32 | 12,153,223.92 |
| | | TOTAL ASSETS | | -461,935.32 | 12,153,223.92 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -665,258.45 | -19,333,931.86 |
| | 32 | 7602 | EXPENDITURES CONTROL | 1,127,193.77 | 7,180,707.94 |
| | | TOTAL FUND BALANCE | | 461,935.32 | -12,153,223.92 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 461,935.32 | -12,153,223.92 |

## BALANCE SHEET FOR 2022 8

| FUND: 360 CONSTRUCTION FUND | | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| | 36 | 6101 | 80066 | CASH IN BANK | -860,957.83 | 9,387,978.78 |
| | 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 | -126,797.66 | -267,820.29 |
| | 36 | 6101 | 80189 | CASH IN BANK | 20.83 | 166,453.25 |
| | 36 | 6101 | 80190 | CASH IN BANK | -184,797.03 | 42,837.04 |
| | 36 | 6101 | 80227 | CASH IN BANK | .00 | 1.39 |
| | 36 | 6101 | 81038 | CASH IN BANK | 7.65 | 73,378.47 |
| | 36 | 6101 | 81117 | CASH IN BANK | -5,964.00 | -361,735.63 |
| | 36 | 6101 | 81161 | CASH IN BANK | .00 | .77 |
| | 36 | 6101 | 81312 | CASH IN BANK | 1.44 | 13,849.40 |
| | 36 | 6101 | 81329 | CASH IN BANK | -1,800.00 | -1,800.00 |
| | 36 | 6101 | 81335 | CASH IN BANK | 5.75 | 55,140.83 |
| | 36 | 6101 | 82070 | CASH IN BANK | -64,469.25 | -192,330.44 |
| | 36 | 6101 | 82126 | CASH IN BANK | -7,600.00 | -9,250.00 |
| | 36 | 6101 | 82264 | CASH IN BANK | .00 | -9,680.08 |
| | 36 | 6101 | 82329 | CASH IN BANK | -7,125.00 | -7,125.00 |
| | 36 | 6101 | 82330 | CASH IN BANK | -7,125.00 | -7,125.00 |
| | 36 | 6101 | 8372 | CASH IN BANK | .00 | 3.70 |
| | 36 | 6101 | 8377 | CASH IN BANK | .76 | 7,279.03 |
| | 36 | 6101 | 8380 | CASH IN BANK | 18.19 | 174,404.20 |
| | 36 | 6101 | 85181 | CASH IN BANK | .00 | -162,660.04 |
| | 36 | 6101 | 85258 | CASH IN BANK | .15 | 1,424.44 |
| | 36 | 6101 | 87046 | CASH IN BANK | .11 | 1,025.18 |
| | 36 | 6101 | 87130 | CASH IN BANK | 6.01 | 57,615.79 |
| | 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 | 12.13 | 116,237.95 |
| | 36 | 6101 | 89180 | CASH IN BANK | .00 | -1,537,336.57 |
| | 36 | 6101 | 89199 | CASH IN BANK | .00 | -690,178.76 |
| | 36 | 6101 | 89288 | CASH IN BANK | 6.62 | 63,466.56 |
| | 36 | 6153 | 89199 | ACCOUNTS RECEIVABLE | .00 | 47,146.40 |
| | TOTAL ASSETS | | | | -1,266,556.13 | 6,043,687.89 |
| LIABILITIES | | | | | | |
| | 36 | 7421 | 89288 | ACCOUNTS PAYABLE | .00 | -20,000.00 |
| | 36 | 7603 | | PURCHASE OBLIGATIONS | 5,664,430.11 | 15,367,023.66 |
| | TOTAL LIABILITIES | | | | 5,664,430.11 | 15,347,023.66 |
| FUND BALANCE | | | | | | |
| | 36 | 6302 | | REVENUES CONTROL | -1,063.46 | -10,800.07 |
| | 36 | 7602 | | EXPENDITURES CONTROL | 1,267,619.59 | 10,924,405.54 |
| | 36 | 8735 | | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -16,937,293.36 |
| | 36 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | -5,664,430.11 | -15,367,023.66 |
| | 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 8

| FUND: 360 CONSTRUCTION FUND | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|
| FUND BALANCE | | |
| TOTAL FUND BALANCE | -4,397,873.98 | -21,390,711.55 |
| TOTAL LIABILITIES + FUND BALANCE | 1,266,556.13 | -6,043,687.89 |

## BALANCE SHEET FOR 2022 8

| 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 | -1,127,193.77 | -7,180,707.94 |
| | 40 | 7602 | EXPENDITURES CONTROL | 1,127,193.77 | 7,180,707.94 |
| | 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 8

| FUND: 51 FOOD SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | 47,488.55 | 8,138,925.92 |
| | 51 | 6103 | PETTY CASH | .00 | 4,400.00 |
| | 51 | 6153 | ACCOUNTS RECEIVABLE | 359,257.50 | 1,382,200.49 |
| | 51 | 6153BD | ACCTS REC - BAD DEBT | .00 | -5,183.11 |
| | 51 | 6171 | INVENTORIES FOR CONSUMPTION | -40,006.77 | 99,600.45 |
| | 51 | 6172 | USDA INVENTORY FOR COMMODITIES | -40,995.67 | 100,006.87 |
| | 51 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 1,205,878.01 |
| | 51 | 6400P | DEFERRED OUTFLOWS GASB 68 | .00 | 1,645,718.00 |
| | | TOTAL ASSETS | | 325,743.61 | 12,571,546.63 |
| LIABILITIES | | | | | |
| | 51 | 7462 | PREPAID ACCOUNT | 1,914.77 | -103,375.64 |
| | 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 | -462,642.52 | 3,805,584.64 |
| | 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -471,785.20 |
| | 51 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -144,988.02 |
| | | TOTAL LIABILITIES | | -460,727.75 | -7,317,988.59 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -1,415,280.99 | -9,306,390.62 |
| | 51 | 7602 | EXPENDITURES CONTROL | 1,087,622.61 | 8,305,325.94 |
| | 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 | 462,642.52 | -3,805,584.64 |
| | 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 | | 134,984.14 | -5,253,558.04 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -325,743.61 | -12,571,546.63 |

## BALANCE SHEET FOR 2022 8

| FUND: 52 DAY CARE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 52 | 6101 | CASH IN BANK | -17,715.15 | -30,792.44 |
| | 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 | | -17,715.15 | 32,581.72 |
| 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 | 748.17 | 19,149.80 |
| | 52 | 7700O | DEFERRED INFLOW OPEB | .00 | -10,417.00 |
| | 52 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -3,201.00 |
| | | TOTAL LIABILITIES | | 748.17 | -224,182.92 |
| FUND BALANCE | | | | | |
| | 52 | 6302 | REVENUES CONTROL | 6,637.05 | -64,126.50 |
| | 52 | 7602 | EXPENDITURES CONTROL | 11,078.10 | 100,342.93 |
| | 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 | -748.17 | -19,149.80 |
| | 52 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 200.00 |
| | 52 | 8770 | UNASSIGNED FUND BALANCE | .00 | -200.00 |
| | | TOTAL FUND BALANCE | | 16,966.98 | 191,601.20 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 17,715.15 | -32,581.72 |

## BALANCE SHEET FOR 2022 8

| 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 8

| | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| FUND: 8 | GOVERNMENTAL ASSETS | | | | |
| 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 | 8,745,826.40 |
| | 80 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | .00 | -7,856,968.64 |
| | 80 | 6241 | VEHICLES | .00 | 20,728,667.45 |
| | 80 | 6242 | ACCUM DEPRECIATION-VEHICLES | .00 | -15,925,269.15 |
| | 80 | 6251 | OTHER MACHINERY & EQUIPMENT | .00 | 18,344,165.20 |
| | 80 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -10,255,729.44 |
| | 80 | 6261 | CONTRUCTION WORK IN PROGRESS | .00 | 42,543,925.25 |
| | | TOTAL ASSETS | | .00 | 321,111,358.34 |
| FUND BALANCE | | | | | |
| | 80 | 6302 | REVENUES CONTROL | .00 | 3,802.37 |
| | 80 | 7602 | EXPENDITURES CONTROL | .00 | 953.19 |
| | 80 | 8710 | INVESTMENT IN GOV'T ASSETS | .00 | -321,116,113.90 |
| | | TOTAL FUND BALANCE | | .00 | -321,111,358.34 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -321,111,358.34 |

## BALANCE SHEET FOR 2022 8

| 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 | 157,644.13 |
| | 81 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | .00 | -157,644.13 |
| | 81 | 6251 | OTHER MACHINERY & EQUIPMENT | .00 | 5,270,901.60 |
| | 81 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -3,824,247.27 |
| | | TOTAL ASSETS | | .00 | 22,254,840.17 |
| FUND BALANCE | | | | | |
| | 81 | 6302 | REVENUES CONTROL | .00 | 1,853.32 |
| | 81 | 7602 | EXPENDITURES CONTROL | .00 | 3,137.11 |
| | 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -22,259,830.60 |
| | | TOTAL FUND BALANCE | | .00 | -22,254,840.17 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -22,254,840.17 |

## BALANCE SHEET FOR 2022 8

| 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 8

| 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 **