Warren County Board of Education

BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-10,282,608.15	21,881,524.22
	10	6102	CASH IN PAYROLL CLEARING ACCT	-6,334.86	1,018,414.72
	10	6153	ACCOUNTS RECEIVABLE	197,134.16	543,858.57
	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	359,556.72	596,032.15
	10	6181WC	PREPD INSUR - WORKERS COMP	-39,393.33	-18,406.34
		TOTAL ASSETS		-9,771,645.46	24,398,661.54
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-333,930.12	-333,930.12
	10	7421 018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7460UE	UNEMPLOYMENT PAYABLE	-1,681.85	-8,727.60
	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	.00	-342.48
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-30,178.00	-49,015.78
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	147,194.46	.00
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-264,677.00	-568,367.01
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-6,273.45	-13,936.03
	10	7468	CITY TAX WITHHELD PAYABLE	.00	-10.49
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-29,938.87	-262,186.77
	10	7472	FICA WITHHELD PAYABLE	-1,714.72	-216,212.42
	10	7473	STATE TAX WITHHELD PAYABLE	92,791.02	-154,485.45
	10	7474	KTRS WITHHELD PAYABLE	530,197.03	-1,441.58
	10	7475	CERS WITHHELD PAYABLE	-14,066.86	-842,570.47
	10	7477	OTHER INSURANCES WITHHELD	-17,610.40	-37,482.12
	10	7478	TSA WITHHELD PAYABLE	.00	-562.00
	10	7479	DEF COMP WITHHELD PAYABLE	-24,928.54	-64,619.10
	10	7480	GARNISHMENTS WITHHELD PAYABLE	169.12	3,031.27
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-9,179.69
	10	7603	PURCHASE OBLIGATIONS	-1,111,708.23	5,669,523.69
		TOTAL LIABILITIES		-1,066,356.41	3,108,254.73
FUND BALANCE					
	10	6302	REVENUES CONTROL	-5,108,435.42	-130,685,037.44
	10	7602	EXPENDITURES CONTROL	14,834,729.06	110,124,846.79
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-371,059.25
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-906,142.68
	10	8753	ASSIGNED-PURCH OBL - CURRENT	1,111,708.23	-5,669,523.69
		TOTAL FUND BALANCE		10,838,001.87	-27,506,916.27
		TOTAL LIABILITIES + FUND BALANCE		9,771,645.46	-24,398,661.54

BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,265,707.76	2,952,964.82
	20	6153	ACCOUNTS RECEIVABLE	-1,918,227.09	2,683,492.37
	20	6181	PREPAID EXPENDITURES	.00	54,490.00
		TOTAL ASSETS		-652,519.33	5,690,947.19
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-358,189.87	-358,189.87
	20	7603	PURCHASE OBLIGATIONS	263,983.86	3,040,411.29
		TOTAL LIABILITIES		-94,206.01	2,682,221.42
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,665,153.93	-44,314,501.72
	20	7602	EXPENDITURES CONTROL	3,675,863.13	41,173,485.63
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,393.01
	20	8731	RESTRICTED GRANTS	.00	-2,105,348.22
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-263,983.86	-3,040,411.29
		TOTAL FUND BALANCE		746,725.34	-8,373,168.61
		TOTAL LIABILITIES + FUND BALANCE		652,519.33	-5,690,947.19

BALANCE SHEET FOR 2022 12

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-21,165.17	556,925.31
	TOTAL ASSETS		-21,165.17	556,925.31
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-28,783.28	64,903.58
	TOTAL LIABILITIES		-28,783.28	64,903.58
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,561.19	-911,210.63
21	7602	EXPENDITURES CONTROL	25,726.36	354,285.32
21	8753	ASSIGNED-PURCH OBL - CURRENT	28,783.28	-64,903.58
	TOTAL FUND BALANCE		49,948.45	-621,828.89
TOTAL LIABILITIES + FUND BALANCE			21,165.17	-556,925.31

BALANCE SHEET FOR 2022 12

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 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,534,573.00
		TOTAL ASSETS		.00	1,534,573.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,534,573.00
		TOTAL FUND BALANCE		.00	-1,534,573.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,534,573.00

BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,807,231.00	4,134,507.59
		TOTAL ASSETS		1,807,231.00	4,134,507.59
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,807,231.00	-21,193,504.86
	32	7602	EXPENDITURES CONTROL	.00	17,058,997.27
		TOTAL FUND BALANCE		-1,807,231.00	-4,134,507.59
		TOTAL LIABILITIES + FUND BALANCE		-1,807,231.00	-4,134,507.59

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-107.10	-107.10
	36	6101	80066 CASH IN BANK	-1,400,019.99	5,259,315.62
	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	-68,521.58	-344,279.87
	36	6101	80189 CASH IN BANK	124.36	166,775.16
	36	6101	80190 CASH IN BANK	.00	-69,646.46
	36	6101	80227 CASH IN BANK	.00	1.39
	36	6101	81038 CASH IN BANK	45.22	72,717.23
	36	6101	81117 CASH IN BANK	-785,060.78	-2,150,609.33
	36	6101	81161 CASH IN BANK	.00	.77
	36	6101	81312 CASH IN BANK	8.63	13,871.74
	36	6101	81329 CASH IN BANK	.00	-1,800.00
	36	6101	81335 CASH IN BANK	-36,861.49	16,282.88
	36	6101	82070 CASH IN BANK	.00	-485,804.22
	36	6101	82126 CASH IN BANK	.00	-24,653.45
	36	6101	82264 CASH IN BANK	.00	-902,423.78
	36	6101	82329 CASH IN BANK	-91,875.00	-189,000.00
	36	6101	82330 CASH IN BANK	-1,875.00	-18,000.00
	36	6101	82437 CASH IN BANK	-29,062.69	-29,062.69
	36	6101	8372 CASH IN BANK	.00	3.70
	36	6101	8377 CASH IN BANK	4.53	7,290.76
	36	6101	8380 CASH IN BANK	108.62	174,685.35
	36	6101	85181 CASH IN BANK	.00	-162,660.04
	36	6101	85258 CASH IN BANK	.89	1,426.74
	36	6101	87046 CASH IN BANK	.64	1,026.83
	36	6101	87130 CASH IN BANK	35.88	57,708.66
	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	71.61	115,159.46
	36	6101	89180 CASH IN BANK	-4,551.02	-1,407,270.04
	36	6101	89199 CASH IN BANK	7,519.47	-682,659.29
	36	6101	89288 CASH IN BANK	39.53	63,568.88
	36	6153	ACCOUNTS RECEIVABLE	-15,038.94	-15,038.94
	36	6153	89199 ACCOUNTS RECEIVABLE	7,519.47	54,665.87
	TOTAL ASSETS			-2,417,494.74	-1,396,027.65
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	-169,602.91	-169,602.91
	36	7421	89288 ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603	PURCHASE OBLIGATIONS	-2,304,163.52	15,715,837.18
	TOTAL LIABILITIES			-2,473,766.43	15,526,234.27
FUND BALANCE					
	36	6302	REVENUES CONTROL	-3,720.35	-157,924.82
	36	7602	EXPENDITURES CONTROL	2,590,818.00	18,680,848.74
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,937,293.36

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	36	8753	ASSIGNED-PURCH OBL - CURRENT	2,304,163.52	-15,715,837.18
		TOTAL FUND BALANCE		4,891,261.17	-14,130,206.62
		TOTAL LIABILITIES + FUND BALANCE		2,417,494.74	1,396,027.65

BALANCE SHEET FOR 2022 12

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	.00	-17,111,339.27
	40	7602	EXPENDITURES CONTROL	.00	17,111,339.27
	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 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-1,154,322.54	8,690,845.11
	51	6153	ACCOUNTS RECEIVABLE	43,800.55	1,084,184.71
	51	6153BD	ACCTS REC - BAD DEBT	.00	-5,183.11
	51	6171	INVENTORIES FOR CONSUMPTION	.00	-8,377.97
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	92,729.88
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,205,878.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,645,718.00
		TOTAL ASSETS		-1,110,521.99	12,705,794.63
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	-14,097.50	-14,097.50
	51	7462	PREPAID ACCOUNT	3,310.87	-75,361.66
	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	-740,327.67	3,269,679.19
	51	7700O	DEFERRED INFLOW OPEB	.00	-471,785.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-144,988.02
		TOTAL LIABILITIES		-751,114.30	-7,839,977.56
FUND BALANCE					
	51	6302	REVENUES CONTROL	-60,152.85	-23,043,330.85
	51	7602	EXPENDITURES CONTROL	1,181,461.47	13,278,591.39
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,756,391.56
	51	8737P	RESTRICTED - OTHER	.00	6,412,210.02
	51	8753	ASSIGNED-PURCH OBL - CURRENT	740,327.67	-3,269,679.19
		TOTAL FUND BALANCE		1,861,636.29	-4,865,817.07
		TOTAL LIABILITIES + FUND BALANCE		1,110,521.99	-12,705,794.63

BALANCE SHEET FOR 2022 12

FUND: 52 DAY CARE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-17,109.86	-43,709.65
	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		-17,109.86	19,664.51
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	-16,222.33	504.23
	52	7700O	DEFERRED INFLOW OPEB	.00	-10,417.00
	52	7700P	DEFERRED INFLOW GASB 68	.00	-3,201.00
		TOTAL LIABILITIES		-16,222.33	-242,828.49
FUND BALANCE					
	52	6302	REVENUES CONTROL	.00	-106,412.65
	52	7602	EXPENDITURES CONTROL	17,109.86	149,713.14
	52	8737O	RESTRICTED - OTHER OPEB	.00	38,782.00
	52	8737P	RESTRICTED - OTHER	.00	141,585.72
	52	8753	ASSIGNED-PURCH OBL - CURRENT	16,222.33	-504.23
		TOTAL FUND BALANCE		33,332.19	223,163.98
		TOTAL LIABILITIES + FUND BALANCE		17,109.86	-19,664.51

BALANCE SHEET FOR 2022 12

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 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 8	GOVERNMENTAL ASSETS				
ASSETS					
	80	6201	LAND	700,064.00	11,559,499.63
	80	6211	LAND IMPROVEMENT	307,364.17	25,435,272.89
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-10,135,023.05
	80	6221	BUILDINGS	324,663.85	336,231,508.71
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-96,972,424.89
	80	6231	TECHNOLOGY EQUIPMENT	-235,330.74	7,711,454.41
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	243,541.97	-6,814,385.42
	80	6241	VEHICLES	1,232,933.00	21,961,600.45
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,925,269.15
	80	6251	OTHER MACHINERY & EQUIPMENT	756,465.05	19,087,910.64
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-10,244,127.46
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	42,543,925.25
		TOTAL ASSETS		3,329,701.30	324,439,942.01
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	4,615.35
	80	7602	EXPENDITURES CONTROL	.00	1,257.84
	80	8710	INVESTMENT IN GOV'T ASSETS	-3,329,701.30	-324,445,815.20
		TOTAL FUND BALANCE		-3,329,701.30	-324,439,942.01
		TOTAL LIABILITIES + FUND BALANCE		-3,329,701.30	-324,439,942.01

BALANCE SHEET FOR 2022 12

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	-1,468.00	146,904.67
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	1,468.00	-146,904.67
	81	6251	OTHER MACHINERY & EQUIPMENT	779,274.78	5,825,515.81
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,623,323.28
		TOTAL ASSETS		779,274.78	23,010,378.37
FUND BALANCE					
	81	6302	REVENUES CONTROL	.00	13,775.85
	81	7602	EXPENDITURES CONTROL	.00	14,951.16
	81	8711	INVESTMENT IN BUSINESS ASSETS	-779,274.78	-23,039,105.38
		TOTAL FUND BALANCE		-779,274.78	-23,010,378.37
		TOTAL LIABILITIES + FUND BALANCE		-779,274.78	-23,010,378.37

BALANCE SHEET FOR 2022 12

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 12

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 **