Warren County Board of Education

BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,092,354.23	26,088,149.93
	10	6102	CASH IN PAYROLL CLEARING ACCT	-491,117.79	527,296.93
	10	6130	INTERFUND RECEIVABLES	.00	735,238.67
	10	6153	ACCOUNTS RECEIVABLE	139,301.31	520,185.76
	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	596,032.15
	10	6181WC	PREPD INSUR - WORKERS COMP	-6,897.11	-25,303.45
	TOTAL ASSETS			733,640.64	28,818,838.21
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	90,515.56	-243,414.56
	10	7421 018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7460UE	UNEMPLOYMENT PAYABLE	17,207.57	8,479.97
	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	30,772.49	-18,243.29
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-141,228.53	-141,228.53
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	267,678.70	-300,688.31
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	6,409.45	-7,526.58
	10	7468	CITY TAX WITHHELD PAYABLE	-19,702.33	-19,702.33
	10	7469	COUNTY TAX WITHHELD PAYABLE	-6,486.09	-6,496.58
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	-6,651.86	-4,182.59
	10	7471	FEDERAL TAX WITHHELD PAYABLE	207,271.53	-54,915.24
	10	7472	FICA WITHHELD PAYABLE	161,072.66	-55,139.76
	10	7473	STATE TAX WITHHELD PAYABLE	123,346.56	-31,138.89
	10	7474	KTRS WITHHELD PAYABLE	-92,127.18	-93,568.76
	10	7475	CERS WITHHELD PAYABLE	667,383.44	-175,187.03
	10	7477	OTHER INSURANCES WITHHELD	17,776.52	-19,705.60
	10	7477DC	DEF COMP WITHHELD PAYABLE	.00	-64,619.10
	10	7479	DEF COMP WITHHELD PAYABLE	25,458.79	25,458.79
	10	7480	GARNISHMENTS WITHHELD PAYABLE	1,182.72	1,182.72
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-9,179.69
	10	7603	PURCHASE OBLIGATIONS	6,060,031.80	11,601,690.05
	TOTAL LIABILITIES			7,409,911.80	10,390,301.09
FUND BALANCE					
	10	6302	REVENUES CONTROL	-6,717,353.95	-6,717,353.95
	10	7602	EXPENDITURES CONTROL	4,633,833.31	4,633,833.31
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-371,059.25
	10	8723	NONSPENDABLE-PREPAIDS	.00	-577,625.81
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-906,142.68
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-6,060,031.80	-11,601,690.05
	10	8770	UNASSIGNED FUND BALANCE	.00	-23,669,100.87

BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	-8,143,552.44	-39,209,139.30
TOTAL LIABILITIES + FUND BALANCE	-733,640.64	-28,818,838.21

BALANCE SHEET FOR 2023 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-923,570.60	-924,638.09
	20	6153	ACCOUNTS RECEIVABLE	139,352.98	6,597,423.49
	20	6181	PREPAID EXPENDITURES	.00	54,490.00
		TOTAL ASSETS		-784,217.62	5,727,275.40
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-735,238.67
	20	7421	ACCOUNTS PAYABLE	356,646.91	.00
	20	7481	DEFERRED REVENUE	2,970,980.10	.00
	20	7603	PURCHASE OBLIGATIONS	452,414.33	3,428,230.24
		TOTAL LIABILITIES		3,780,041.34	2,692,991.57
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,507,436.36	-3,507,436.36
	20	7602	EXPENDITURES CONTROL	964,026.97	964,026.97
	20	8723	NONSPENDABLE-PREPAIDS	.00	-54,490.00
	20	8731	RESTRICTED GRANTS	.00	-2,395,204.83
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-452,414.33	-3,428,230.24
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,929,193.74
	20	8770	UNASSIGNED FUND BALANCE	.00	-2,928,126.25
		TOTAL FUND BALANCE		-2,995,823.72	-8,420,266.97
		TOTAL LIABILITIES + FUND BALANCE		784,217.62	-5,727,275.40

BALANCE SHEET FOR 2023 1

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	4,592.46	561,517.77
	TOTAL ASSETS		4,592.46	561,517.77
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	66,079.13	129,723.05
	TOTAL LIABILITIES		66,079.13	129,723.05
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,821.36	-5,821.36
21	7602	EXPENDITURES CONTROL	1,228.90	1,228.90
21	8737	RESTRICTED - OTHER	.00	-556,925.31
21	8753	ASSIGNED-PURCH OBL - CURRENT	-66,079.13	-129,723.05
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	63,643.92
21	8770	UNASSIGNED FUND BALANCE	.00	-63,643.92
	TOTAL FUND BALANCE		-70,671.59	-691,240.82
TOTAL LIABILITIES + FUND BALANCE			-4,592.46	-561,517.77

BALANCE SHEET FOR 2023 1

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 2023 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	767,287.00	2,301,860.00
		TOTAL ASSETS		767,287.00	2,301,860.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-767,287.00	-767,287.00
	31	8737	RESTRICTED - OTHER	.00	-1,534,573.00
		TOTAL FUND BALANCE		-767,287.00	-2,301,860.00
		TOTAL LIABILITIES + FUND BALANCE		-767,287.00	-2,301,860.00

BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,006,908.73	6,141,416.32
		TOTAL ASSETS		2,006,908.73	6,141,416.32
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,203,660.50	-3,203,660.50
	32	7602	EXPENDITURES CONTROL	1,196,751.77	1,196,751.77
	32	8737	RESTRICTED - OTHER	.00	-4,134,507.59
		TOTAL FUND BALANCE		-2,006,908.73	-6,141,416.32
		TOTAL LIABILITIES + FUND BALANCE		-2,006,908.73	-6,141,416.32

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	80066	CASH IN BANK	-174,361.38	4,181,626.04
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	100,000.00	-244,506.67
36	6101	80189	CASH IN BANK	119.50	166,894.66
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	43.45	72,760.68
36	6101	81117	CASH IN BANK	.00	-3,408,955.91
36	6101	81161	CASH IN BANK	.00	.77
36	6101	81312	CASH IN BANK	8.29	13,880.03
36	6101	81329	CASH IN BANK	.00	-1,800.00
36	6101	81335	CASH IN BANK	9.12	15,267.29
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	.00	-369,000.00
36	6101	82330	CASH IN BANK	.00	-18,000.00
36	6101	82437	CASH IN BANK	.00	-29,062.69
36	6101	8372	CASH IN BANK	.00	3.70
36	6101	8377	CASH IN BANK	4.36	7,295.12
36	6101	8380	CASH IN BANK	104.37	174,789.72
36	6101	85181	CASH IN BANK	.00	-162,660.04
36	6101	85258	CASH IN BANK	.85	1,427.59
36	6101	87046	CASH IN BANK	.61	1,027.44
36	6101	87130	CASH IN BANK	34.48	57,743.14
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	68.81	115,228.27
36	6101	89180	CASH IN BANK	3,562.52	-1,420,477.09
36	6101	89199	CASH IN BANK	.00	-682,659.29
36	6101	89288	CASH IN BANK	37.98	63,606.86
36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
TOTAL ASSETS				-70,367.04	-3,825,983.45
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	169,602.91	.00
36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
36	7603		PURCHASE OBLIGATIONS	247,866.88	12,701,335.63
TOTAL LIABILITIES				417,469.79	12,681,335.63
FUND BALANCE					
36	6302		REVENUES CONTROL	-102,928.85	-102,928.85
36	7602		EXPENDITURES CONTROL	3,692.98	3,692.98
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	3,945,219.32
36	8753		ASSIGNED-PURCH OBL - CURRENT	-247,866.88	-12,701,335.63
36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	12,447,298.75

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	36	8770	UNASSIGNED FUND BALANCE	.00	-12,447,298.75
		TOTAL FUND BALANCE		-347,102.75	-8,855,352.18
		TOTAL LIABILITIES + FUND BALANCE		70,367.04	3,825,983.45

BALANCE SHEET FOR 2023 1

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	-1,196,751.77	-1,196,751.77
	40	7602	EXPENDITURES CONTROL	1,196,751.77	1,196,751.77
	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 2023 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-101,582.71	8,589,262.40
	51	6153	ACCOUNTS RECEIVABLE	10,950.69	1,095,135.40
	51	6153BD	ACCTS REC - BAD DEBT	.00	-5,183.11
	51	6171	INVENTORIES FOR CONSUMPTION	-11,140.18	118,193.35
	51	6172	USDA INVENTORY FOR COMMODITIES	-2,464.43	95,126.73
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,241,582.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,285,685.00
		TOTAL ASSETS		-104,236.63	12,419,801.78
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	14,097.50	.00
	51	7462	PREPAID ACCOUNT	.00	-75,361.66
	51	7541O	UNFUNDED PENSION LIAB OPEB	.00	-2,052,152.37
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-6,835,983.00
	51	7603	PURCHASE OBLIGATIONS	1,057,744.66	4,327,423.85
	51	7700O	DEFERRED INFLOW OPEB	.00	-1,119,999.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,452,292.02
		TOTAL LIABILITIES		1,071,842.16	-7,208,364.40
FUND BALANCE					
	51	6302	REVENUES CONTROL	-13,688.92	-13,688.92
	51	7602	EXPENDITURES CONTROL	103,828.05	103,828.05
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,930,569.56
	51	8737P	RESTRICTED - OTHER	.00	7,002,590.02
	51	8739	RESTRICTED-NET ASSETS	.00	-9,907,312.24
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,057,744.66	-4,327,423.85
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,269,679.19
	51	8770	UNASSIGNED FUND BALANCE	.00	-3,269,679.19
		TOTAL FUND BALANCE		-967,605.53	-5,211,437.38
		TOTAL LIABILITIES + FUND BALANCE		104,236.63	-12,419,801.78

BALANCE SHEET FOR 2023 1

FUND: 52 DAY CARE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	.00	-43,709.65
	52	6400O	DEFERRED OUTFLOWS OPEB	.00	34,374.00
	52	6400P	DEFERRED OUTFLOWS GASB 68	.00	35,595.00
		TOTAL ASSETS		.00	26,259.35
LIABILITIES					
	52	7541O	UNFUNDED PENSION LIAB OPEB	.00	-56,815.00
	52	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-189,258.72
	52	7700O	DEFERRED INFLOW OPEB	.00	-31,008.00
	52	7700P	DEFERRED INFLOW GASB 68	.00	-40,208.00
		TOTAL LIABILITIES		.00	-317,289.72
FUND BALANCE					
	52	8737O	RESTRICTED - OTHER OPEB	.00	53,449.00
	52	8737P	RESTRICTED - OTHER	.00	193,871.72
	52	8739	RESTRICTED-NET ASSETS	.00	43,709.65
		TOTAL FUND BALANCE		.00	291,030.37
		TOTAL LIABILITIES + FUND BALANCE		.00	-26,259.35

BALANCE SHEET FOR 2023 1

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 2023 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	11,559,499.63
	80	6211	LAND IMPROVEMENT	.00	25,435,272.89
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-10,135,023.05
	80	6221	BUILDINGS	.00	336,231,508.71
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-96,972,424.89
	80	6231	TECHNOLOGY EQUIPMENT	.00	7,711,454.41
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-6,814,385.42
	80	6241	VEHICLES	.00	21,961,600.45
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,925,269.15
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	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		.00	324,439,942.01
FUND BALANCE					
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-324,439,942.01
		TOTAL FUND BALANCE		.00	-324,439,942.01
		TOTAL LIABILITIES + FUND BALANCE		.00	-324,439,942.01

BALANCE SHEET FOR 2023 1

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	146,904.67
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-146,904.67
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	5,825,515.81
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,623,323.28
		TOTAL ASSETS		.00	23,010,378.37
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-23,010,378.37
		TOTAL FUND BALANCE		.00	-23,010,378.37
		TOTAL LIABILITIES + FUND BALANCE		.00	-23,010,378.37

BALANCE SHEET FOR 2023 1

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 2023 1

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 **