Warren County Board of Education

BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,952,982.18	17,740,615.13
	10	6102	CASH IN PAYROLL CLEARING ACCT	-1,428.25	1,017,298.66
	10	6130	INTERFUND RECEIVABLES	.00	812,455.41
	10	6153	ACCOUNTS RECEIVABLE	-182,521.14	2,506,183.15
	10	6153 150X	ACCOUNTS RECEIVABLE	.00	2,530.53
	10	6153 920PV	ACCOUNTS RECEIVABLE	.00	324.66
	10	6153 USFX	ACCOUNTS RECEIVABLE	.00	-19,500.13
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	453,376.14
	10	6181	PREPAID EXPENDITURES	.00	229,798.99
	10	6181WC	PREPD INSUR - WORKERS COMP	-25,348.62	239,392.92
		TOTAL ASSETS		-2,162,280.19	22,982,475.46
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	-20,654.62
	10	7421 018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7421 920PV	ACCOUNTS PAYABLE	.00	-1,042.25
	10	7460UE	UNEMPLOYMENT PAYABLE	11,381.80	5,347.91
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-774.00	-19,165.19
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	124,717.60	.00
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-5,952.72	-300,677.56
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-219.90	-7,711.62
	10	7471	FEDERAL TAX WITHHELD PAYABLE	649.51	-242,536.09
	10	7472	FICA WITHHELD PAYABLE	99.80	-222,471.46
	10	7473	STATE TAX WITHHELD PAYABLE	1,313.34	-158,668.12
	10	7474	KTRS WITHHELD PAYABLE	5,088.11	-561,163.02
	10	7475	CERS WITHHELD PAYABLE	2,335.34	-576,121.64
	10	7477	OTHER INSURANCES WITHHELD	-1,483.49	-22,464.02
	10	7477DC	DEF COMP WITHHELD PAYABLE	.00	-64,619.10
	10	7479	DEF COMP WITHHELD PAYABLE	565.00	25,979.79
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-5,252.96
	10	7603	PURCHASE OBLIGATIONS	-652,054.97	6,891,687.76
		TOTAL LIABILITIES		-514,334.58	4,720,176.87
FUND BALANCE					
	10	6302	REVENUES CONTROL	-7,478,171.61	-27,962,510.56
	10	7602	EXPENDITURES CONTROL	9,502,731.41	34,659,795.69
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-453,376.14
	10	8723	NONSPENDABLE-PREPAIDS	.00	-1,014,235.16
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-963,580.58
	10	8753	ASSIGNED-PURCH OBL - CURRENT	652,054.97	-6,891,687.76
	10	8770	UNASSIGNED FUND BALANCE	.00	-25,077,057.82
		TOTAL FUND BALANCE		2,676,614.77	-27,702,652.33
		TOTAL LIABILITIES + FUND BALANCE		2,162,280.19	-22,982,475.46

BALANCE SHEET FOR 2023 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	420,911.04	1,728,045.56
	20	6153	ACCOUNTS RECEIVABLE	-838,175.48	3,774,500.08
	20	6181	PREPAID EXPENDITURES	.00	86,354.03
		TOTAL ASSETS		-417,264.44	5,588,899.67
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-812,455.41
	20	7421	ACCOUNTS PAYABLE	31,389.99	-57,538.02
	20	7481	DEFERRED REVENUE	.00	-536.86
	20	7603	PURCHASE OBLIGATIONS	-595,934.72	2,775,989.59
		TOTAL LIABILITIES		-564,544.73	1,905,459.30
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,095,362.08	-11,535,626.86
	20	7602	EXPENDITURES CONTROL	2,481,236.53	9,320,953.50
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,354.03
	20	8731	RESTRICTED GRANTS	.00	-2,417,341.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	595,934.72	-2,775,989.59
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,929,193.74
	20	8770	UNASSIGNED FUND BALANCE	.00	-2,929,193.74
		TOTAL FUND BALANCE		981,809.17	-7,494,358.97
		TOTAL LIABILITIES + FUND BALANCE		417,264.44	-5,588,899.67

BALANCE SHEET FOR 2023 4

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	36,171.48	626,156.74
	TOTAL ASSETS		36,171.48	626,156.74
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	-2,149.43
21	7603	PURCHASE OBLIGATIONS	31,822.40	146,111.23
	TOTAL LIABILITIES		31,822.40	143,961.80
FUND BALANCE				
21	6302	REVENUES CONTROL	-65,185.79	-132,827.13
21	7602	EXPENDITURES CONTROL	29,014.31	65,542.17
21	8737	RESTRICTED - OTHER	.00	-556,722.35
21	8753	ASSIGNED-PURCH OBL - CURRENT	-31,822.40	-146,111.23
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	63,643.92
21	8770	UNASSIGNED FUND BALANCE	.00	-63,643.92
	TOTAL FUND BALANCE		-67,993.88	-770,118.54
TOTAL LIABILITIES + FUND BALANCE			-36,171.48	-626,156.74

BALANCE SHEET FOR 2023 4

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	977,464.04
		TOTAL ASSETS		.00	977,464.04
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-977,464.04
		TOTAL FUND BALANCE		.00	-977,464.04
		TOTAL LIABILITIES + FUND BALANCE		.00	-977,464.04

BALANCE SHEET FOR 2023 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310 CAPITAL OUTLAY FUND					
ASSETS					
	31	6101	CASH IN BANK	.00	1,658,827.64
		TOTAL ASSETS		.00	1,658,827.64
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-767,287.00
	31	8737	RESTRICTED - OTHER	.00	-891,540.64
		TOTAL FUND BALANCE		.00	-1,658,827.64
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,658,827.64

BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-383,987.52	-2,366,070.38
		TOTAL ASSETS		-383,987.52	-2,366,070.38
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-3,203,660.50
	32	7602	EXPENDITURES CONTROL	383,987.52	6,309,067.98
	32	8737	RESTRICTED - OTHER	.00	-739,337.10
		TOTAL FUND BALANCE		383,987.52	2,366,070.38
		TOTAL LIABILITIES + FUND BALANCE		383,987.52	2,366,070.38

BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	-431,840.36	253,967.86
	36	6101	80190	CASH IN BANK	.00	-115,416.00
	36	6101	81038	CASH IN BANK	26.21	72,877.36
	36	6101	81117	CASH IN BANK	-486,126.25	-5,124,243.04
	36	6101	81329	CASH IN BANK	.00	-2,500.00
	36	6101	81335	CASH IN BANK	-409.88	-184,361.23
	36	6101	82264	CASH IN BANK	-58,363.30	-113.37
	36	6101	82329	CASH IN BANK	-152,632.39	-775,527.39
	36	6101	82330	CASH IN BANK	-12,760.00	-44,655.00
	36	6101	82437	CASH IN BANK	-1,782.09	432,169.17
	36	6101	83200	CASH IN BANK	-506,110.44	-506,110.44
	36	6101	8372	CASH IN BANK	.00	3.70
	36	6101	8377	CASH IN BANK	2.63	7,306.82
	36	6101	8380	CASH IN BANK	62.96	175,070.02
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	87130	CASH IN BANK	20.80	57,835.74
	36	6101	89180	CASH IN BANK	30.40	84,535.39
	36	6101	89199	CASH IN BANK	.00	-39,626.93
	36	6101	89288	CASH IN BANK	22.91	63,708.86
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
	TOTAL ASSETS				-1,649,858.80	-5,768,111.59
LIABILITIES						
	36	7421		ACCOUNTS PAYABLE	.00	169,602.91
	36	7421	80066	ACCOUNTS PAYABLE	.00	-169,602.91
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	4,037,992.86	12,930,800.40
	TOTAL LIABILITIES				4,037,992.86	12,910,800.40
FUND BALANCE						
	36	6302		REVENUES CONTROL	-412.66	-5,299.96
	36	7602		EXPENDITURES CONTROL	1,650,271.46	6,015,475.67
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-222,064.12
	36	8753		ASSIGNED-PURCH OBL - CURRENT	-4,037,992.86	-12,930,800.40
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	12,447,298.75
	36	8770		UNASSIGNED FUND BALANCE	.00	-12,447,298.75
	TOTAL FUND BALANCE				-2,388,134.06	-7,142,688.81
TOTAL LIABILITIES + FUND BALANCE					1,649,858.80	5,768,111.59

BALANCE SHEET FOR 2023 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	-383,987.52	-6,309,067.98
	40	7602	EXPENDITURES CONTROL	383,987.52	6,309,067.98
	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 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-1,265,312.27	6,735,719.30
	51	6103	PETTY CASH	.00	4,200.00
	51	6153	ACCOUNTS RECEIVABLE	1,104,427.75	2,527,675.77
	51	6153BD	ACCTS REC - BAD DEBT	.00	-2,271.94
	51	6171	INVENTORIES FOR CONSUMPTION	84,145.56	53,450.82
	51	6172	USDA INVENTORY FOR COMMODITIES	-14,879.01	55,686.00
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,241,582.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,285,685.00
		TOTAL ASSETS		-91,617.97	11,901,726.96
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	.00	-7,304.00
	51	7462	PREPAID ACCOUNT	-3,788.26	-99,649.89
	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	-855,828.86	1,537,118.16
	51	7700O	DEFERRED INFLOW OPEB	.00	-1,119,999.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,452,292.02
		TOTAL LIABILITIES		-859,617.12	-10,030,262.32
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,196,205.64	-4,323,875.17
	51	7602	EXPENDITURES CONTROL	1,291,611.87	4,984,077.12
	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	-9,927,708.01
	51	8753	ASSIGNED-PURCH OBL - CURRENT	855,828.86	-1,537,118.16
	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		951,235.09	-1,871,464.64
		TOTAL LIABILITIES + FUND BALANCE		91,617.97	-11,901,726.96

BALANCE SHEET FOR 2023 4

FUND: 52 DAY CARE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	.00	168.10
	52	6400O	DEFERRED OUTFLOWS OPEB	.00	34,374.00
	52	6400P	DEFERRED OUTFLOWS GASB 68	.00	35,595.00
		TOTAL ASSETS		.00	70,137.10
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	7602	EXPENDITURES CONTROL	.00	-168.10
	52	8737O	RESTRICTED - OTHER OPEB	.00	53,449.00
	52	8737P	RESTRICTED - OTHER	.00	193,871.72
		TOTAL FUND BALANCE		.00	247,152.62
		TOTAL LIABILITIES + FUND BALANCE		.00	-70,137.10

BALANCE SHEET FOR 2023 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 TRUST/AGENCY FUNDS					
ASSETS					
	70	6101	CASH IN BANK	.00	336,656.66
		TOTAL ASSETS		.00	336,656.66
FUND BALANCE					
	70	8739	RESTRICTED-NET POSITION	.00	-336,656.66
		TOTAL FUND BALANCE		.00	-336,656.66
		TOTAL LIABILITIES + FUND BALANCE		.00	-336,656.66

BALANCE SHEET FOR 2023 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	11,559,499.63
	80	6211	LAND IMPROVEMENT	.00	26,545,949.28
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-11,291,697.54
	80	6221	BUILDINGS	.00	364,493,254.48
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-106,103,444.04
	80	6231	TECHNOLOGY EQUIPMENT	.00	8,286,127.83
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-7,397,338.43
	80	6241	VEHICLES	.00	22,225,672.55
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-16,915,204.23
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	20,922,926.38
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,324,102.36
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	29,937,156.83
		TOTAL ASSETS		.00	330,938,800.38
FUND BALANCE					
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-330,938,800.38
		TOTAL FUND BALANCE		.00	-330,938,800.38
		TOTAL LIABILITIES + FUND BALANCE		.00	-330,938,800.38

BALANCE SHEET FOR 2023 4

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS	.00	28,784,586.10
	81	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-6,414,308.99
	81	6231	TECHNOLOGY EQUIPMENT	.00	146,904.67
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-146,904.67
	81	6241	VEHICLES	.00	48,015.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-800.25
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	6,430,164.78
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,972,591.45
		TOTAL ASSETS		.00	24,875,065.19
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-24,875,065.19
		TOTAL FUND BALANCE		.00	-24,875,065.19
		TOTAL LIABILITIES + FUND BALANCE		.00	-24,875,065.19

BALANCE SHEET FOR 2023 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	-13,440.05
		TOTAL ASSETS		.00	9,933.95
FUND BALANCE					
	82	8711	INVESTMENT IN BUSINESS ASSETS	.00	-9,933.95
		TOTAL FUND BALANCE		.00	-9,933.95
		TOTAL LIABILITIES + FUND BALANCE		.00	-9,933.95

BALANCE SHEET FOR 2023 4

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	197,731,645.70
		TOTAL ASSETS		.00	197,731,645.70
LIABILITIES					
	90	7442	BONDS PAYABLE CURRENT	.00	-11,581,000.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-178,850,000.00
	90	7551	COMPENSATED ABSENCES	.00	-7,300,645.70
		TOTAL LIABILITIES		.00	-197,731,645.70
		TOTAL LIABILITIES + FUND BALANCE		.00	-197,731,645.70

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