Warren County Board of Education

BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101		CASH IN BANK	19,785,314.14	38,338,384.68
10	6102		CASH IN PAYROLL CLEARING ACCT	12,930.51	1,030,229.17
10	6153		ACCOUNTS RECEIVABLE	-630,082.03	1,876,101.12
10	6153	150X	ACCOUNTS RECEIVABLE	.00	2,530.53
10	6153	920PV	ACCOUNTS RECEIVABLE	.00	324.66
10	6153	USFX	ACCOUNTS RECEIVABLE	19,500.13	.00
10	6171	DBGI	INVENTORIES FOR CONSUMPTION	.00	453,376.14
10	6181		PREPAID EXPENDITURES	.00	229,798.99
10	6181WC		PREPD INSUR - WORKERS COMP	-26,124.55	213,268.37
	TOTAL ASSETS			19,161,538.20	42,144,013.66
LIABILITIES					
10	7421	018PV	ACCOUNTS PAYABLE	.00	-290.94
10	7421	920PV	ACCOUNTS PAYABLE	.00	-1,042.25
10	7460UE		UNEMPLOYMENT PAYABLE	-3,816.41	1,531.50
10	7461FX		ACCR HEALTH BENEFITS - FSA	748.21	-18,416.98
10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	-137,916.83	-137,916.83
10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	-2,402.35	-303,079.91
10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-85.04	-7,796.66
10	7471		FEDERAL TAX WITHHELD PAYABLE	-5,873.95	-248,410.04
10	7472		FICA WITHHELD PAYABLE	-2,380.68	-224,852.14
10	7473		STATE TAX WITHHELD PAYABLE	-3,692.26	-162,360.38
10	7474		KTRS WITHHELD PAYABLE	-14,617.67	-575,780.69
10	7475		CERS WITHHELD PAYABLE	-3,584.74	-579,706.38
10	7477		OTHER INSURANCES WITHHELD	-391.24	-22,855.26
10	7477DC		DEF COMP WITHHELD PAYABLE	64,409.10	-210.00
10	7479		DEF COMP WITHHELD PAYABLE	-25,979.79	.00
10	7493		SICK LEAVE PAYABLE IN PROCESS	.00	-5,252.96
10	7603		PURCHASE OBLIGATIONS	1,357,804.61	8,249,492.37
	TOTAL LIABILITIES			1,222,220.96	5,963,052.45
FUND BALANCE					
10	6302		REVENUES CONTROL	-29,437,605.50	-77,203,870.34
10	7602		EXPENDITURES CONTROL	10,411,650.95	45,050,792.02
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	-1,357,804.61	-8,249,492.37
10	8770		UNASSIGNED FUND BALANCE	.00	-5,273,303.54
	TOTAL FUND BALANCE			-20,383,759.16	-48,107,066.11
	TOTAL LIABILITIES + FUND BALANCE			-19,161,538.20	-42,144,013.66

BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	993,803.48	1,909,393.63
	20	6153	ACCOUNTS RECEIVABLE	-850,651.01	2,895,710.07
	20	6181	PREPAID EXPENDITURES	.00	86,354.03
		TOTAL ASSETS		143,152.47	4,891,457.73
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	87,143.74	2,863,133.33
		TOTAL LIABILITIES		87,143.74	2,863,133.33
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,119,813.01	-13,659,227.72
	20	7602	EXPENDITURES CONTROL	1,976,660.54	11,271,466.01
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,354.03
	20	8731	RESTRICTED GRANTS	.00	-2,417,341.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-87,143.74	-2,863,133.33
	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		-230,296.21	-7,754,591.06
		TOTAL LIABILITIES + FUND BALANCE		-143,152.47	-4,891,457.73

BALANCE SHEET FOR 2023 5

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-21,823.78	604,332.96
	TOTAL ASSETS		-21,823.78	604,332.96
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	24,564.86	170,676.09
	TOTAL LIABILITIES		24,564.86	170,676.09
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-689,549.48
21	7602	EXPENDITURES CONTROL	21,823.78	85,216.52
21	8753	ASSIGNED-PURCH OBL - CURRENT	-24,564.86	-170,676.09
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	63,643.92
21	8770	UNASSIGNED FUND BALANCE	.00	-63,643.92
	TOTAL FUND BALANCE		-2,741.08	-775,009.05
TOTAL LIABILITIES + FUND BALANCE			21,823.78	-604,332.96

BALANCE SHEET FOR 2023 5

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	6302	REVENUES CONTROL	.00	-977,464.04
		TOTAL FUND BALANCE		.00	-977,464.04
		TOTAL LIABILITIES + FUND BALANCE		.00	-977,464.04

BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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	-1,658,827.64
		TOTAL FUND BALANCE		.00	-1,658,827.64
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,658,827.64

BALANCE SHEET FOR 2023 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	15,651,047.00	13,284,976.62
		TOTAL ASSETS		15,651,047.00	13,284,976.62
FUND BALANCE					
	32	6302	REVENUES CONTROL	-17,733,550.91	-21,676,548.51
	32	7602	EXPENDITURES CONTROL	2,082,503.91	8,391,571.89
		TOTAL FUND BALANCE		-15,651,047.00	-13,284,976.62
		TOTAL LIABILITIES + FUND BALANCE		-15,651,047.00	-13,284,976.62

BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	-259,302.81	-5,334.95
	36	6101	80190	CASH IN BANK	.00	-115,416.00
	36	6101	81038	CASH IN BANK	62.74	72,940.10
	36	6101	81117	CASH IN BANK	-924,100.61	-6,048,343.65
	36	6101	81329	CASH IN BANK	.00	-2,500.00
	36	6101	81335	CASH IN BANK	.00	-184,361.23
	36	6101	82264	CASH IN BANK	.00	-113.37
	36	6101	82329	CASH IN BANK	-380,505.80	-1,156,033.19
	36	6101	82330	CASH IN BANK	.00	-44,655.00
	36	6101	82437	CASH IN BANK	35.74	432,204.91
	36	6101	83200	CASH IN BANK	.00	-506,110.44
	36	6101	83232	CASH IN BANK	-253,115.63	-253,115.63
	36	6101	8372	CASH IN BANK	.00	3.70
	36	6101	8377	CASH IN BANK	6.29	7,313.11
	36	6101	8380	CASH IN BANK	150.71	175,220.73
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	87130	CASH IN BANK	49.79	57,885.53
	36	6101	89180	CASH IN BANK	72.77	84,608.16
	36	6101	89199	CASH IN BANK	.00	-39,626.93
	36	6101	89288	CASH IN BANK	54.84	63,763.70
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
		TOTAL ASSETS			-1,816,591.97	-7,584,703.56
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	311,390.42	13,242,190.82
		TOTAL LIABILITIES			311,390.42	13,222,190.82
FUND BALANCE						
	36	6302		REVENUES CONTROL	-768.88	-6,068.84
	36	7602		EXPENDITURES CONTROL	1,817,360.85	7,832,836.52
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-222,064.12
	36	8753		ASSIGNED-PURCH OBL - CURRENT	-311,390.42	-13,242,190.82
	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			1,505,201.55	-5,637,487.26
		TOTAL LIABILITIES + FUND BALANCE			1,816,591.97	7,584,703.56

BALANCE SHEET FOR 2023 5

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	-2,082,503.91	-8,391,571.89
	40	7602	EXPENDITURES CONTROL	2,082,503.91	8,391,571.89
	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 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	1,235,664.23	7,971,383.53
	51	6103	PETTY CASH	.00	4,200.00
	51	6153	ACCOUNTS RECEIVABLE	-1,331,234.43	1,205,996.97
	51	6153BD	ACCTS REC - BAD DEBT	.00	-2,271.94
	51	6171	INVENTORIES FOR CONSUMPTION	-57,889.50	-4,438.68
	51	6172	USDA INVENTORY FOR COMMODITIES	52,967.22	108,653.22
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,241,582.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,285,685.00
		TOTAL ASSETS		-100,492.48	11,810,790.11
LIABILITIES					
	51	7462	PREPAID ACCOUNT	5,197.94	-94,451.95
	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	1,008,454.70	2,545,572.86
	51	7700O	DEFERRED INFLOW OPEB	.00	-1,119,999.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,452,292.02
		TOTAL LIABILITIES		1,013,652.64	-9,009,305.68
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,370,885.79	-15,632,024.60
	51	7602	EXPENDITURES CONTROL	1,466,180.33	6,442,953.45
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,930,569.56
	51	8737P	RESTRICTED - OTHER	.00	7,002,590.02
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,008,454.70	-2,545,572.86
	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		-913,160.16	-2,801,484.43
		TOTAL LIABILITIES + FUND BALANCE		100,492.48	-11,810,790.11

BALANCE SHEET FOR 2023 5

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 5

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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 5

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	7,263,109.33
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-6,374,458.91
	80	6241	VEHICLES	.00	22,207,087.55
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-16,896,619.23
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	20,822,989.87
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,241,347.22
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	29,937,156.83
		TOTAL ASSETS		.00	330,921,480.03
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	16,287.80
	80	7602	EXPENDITURES CONTROL	.00	1,032.55
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-330,938,800.38
		TOTAL FUND BALANCE		.00	-330,921,480.03
		TOTAL LIABILITIES + FUND BALANCE		.00	-330,921,480.03

BALANCE SHEET FOR 2023 5

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	138,521.53
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-138,521.53
	81	6241	VEHICLES	.00	48,015.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-800.25
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	6,398,079.78
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,940,506.45
		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 5

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 5

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 **