Warren County Board of Education

BALANCE SHEET FOR 2023 6

FUND: 1 GENERAL FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	10	6101		CASH IN BANK	-37,563,792.14	779,697.64
	10	6102		CASH IN PAYROLL CLEARING ACCT	72,117.05	1,102,346.22
	10	6106	IBTMM	OTHER CASH	35,000,000.00	35,000,000.00
	10	6153		ACCOUNTS RECEIVABLE	-46,574.99	1,829,526.13
	10	6153	150X	ACCOUNTS RECEIVABLE	.00	2,530.53
	10	6153	920PV	ACCOUNTS RECEIVABLE	.00	324.66
	10	6171	DBGI	INVENTORIES FOR CONSUMPTION	.00	453,376.14
	10	6181		PREPAID EXPENDITURES	.00	229,798.99
	10	6181WC		PREPD INSUR - WORKERS COMP	-31,891.64	181,376.73
		TOTAL ASSETS			-2,570,141.72	39,578,977.04
LIABILITIES						
	10	7421	018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7421	920PV	ACCOUNTS PAYABLE	.00	-1,042.25
	10	7460UE		UNEMPLOYMENT PAYABLE	-3,037.66	-1,506.16
	10	7461EP		ACCR HLTH BNFT - EMPLOYER PD	342.48	342.48
	10	7461FX		ACCR HEALTH BENEFITS - FSA	-190.92	-18,607.90
	10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	-307.73	-138,224.56
	10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	-1,200.11	-304,280.02
	10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-115.69	-7,912.35
	10	7468		CITY TAX WITHHELD PAYABLE	154.35	154.35
	10	7469		COUNTY TAX WITHHELD PAYABLE	41.71	41.71
	10	7471		FEDERAL TAX WITHHELD PAYABLE	-35,229.06	-283,639.10
	10	7472		FICA WITHHELD PAYABLE	-16,273.66	-241,125.80
	10	7473		STATE TAX WITHHELD PAYABLE	-12,418.47	-174,778.85
	10	7474		KTRS WITHHELD PAYABLE	-43,881.64	-619,662.33
	10	7475		CERS WITHHELD PAYABLE	-159,108.62	-738,815.00
	10	7477		OTHER INSURANCES WITHHELD	-483.88	-23,339.14
	10	7477DC		DEF COMP WITHHELD PAYABLE	-77,438.31	-77,648.31
	10	7480		GARNISHMENTS WITHHELD PAYABLE	444.93	444.93
	10	7493		SICK LEAVE PAYABLE IN PROCESS	.00	-5,252.96
	10	7603		PURCHASE OBLIGATIONS	-471,266.60	7,778,225.77
		TOTAL LIABILITIES			-819,968.88	5,143,083.57
FUND BALANCE						
	10	6302		REVENUES CONTROL	-6,800,001.51	-84,003,871.85
	10	7602		EXPENDITURES CONTROL	9,718,845.51	54,764,532.43
	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	471,266.60	-7,778,225.77
	10	8770		UNASSIGNED FUND BALANCE	.00	-5,273,303.54
		TOTAL FUND BALANCE			3,390,110.60	-44,722,060.61
		TOTAL LIABILITIES + FUND BALANCE			2,570,141.72	-39,578,977.04

BALANCE SHEET FOR 2023 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-462,621.24	1,441,667.29
	20	6153	ACCOUNTS RECEIVABLE	86,054.59	2,955,350.66
	20	6181	PREPAID EXPENDITURES	.00	86,354.03
		TOTAL ASSETS		-376,566.65	4,483,371.98
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	15,126.24	2,878,259.57
		TOTAL LIABILITIES		15,126.24	2,878,259.57
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,360,711.67	-16,993,525.39
	20	7602	EXPENDITURES CONTROL	3,737,278.32	15,013,849.43
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,354.03
	20	8731	RESTRICTED GRANTS	.00	-2,417,341.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-15,126.24	-2,878,259.57
		TOTAL FUND BALANCE		361,440.41	-7,361,631.55
		TOTAL LIABILITIES + FUND BALANCE		376,566.65	-4,483,371.98

BALANCE SHEET FOR 2023 6

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	22,189.43	626,876.60
	TOTAL ASSETS		22,189.43	626,876.60
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-13,100.80	157,575.29
	TOTAL LIABILITIES		-13,100.80	157,575.29
FUND BALANCE				
21	6302	REVENUES CONTROL	-54,842.67	-744,746.36
21	7602	EXPENDITURES CONTROL	32,653.24	117,869.76
21	8753	ASSIGNED-PURCH OBL - CURRENT	13,100.80	-157,575.29
	TOTAL FUND BALANCE		-9,088.63	-784,451.89
TOTAL LIABILITIES + FUND BALANCE			-22,189.43	-626,876.60

BALANCE SHEET FOR 2023 6

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 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	13,284,976.62
		TOTAL ASSETS		.00	13,284,976.62
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-21,676,548.51
	32	7602	EXPENDITURES CONTROL	.00	8,391,571.89
		TOTAL FUND BALANCE		.00	-13,284,976.62
		TOTAL LIABILITIES + FUND BALANCE		.00	-13,284,976.62

BALANCE SHEET FOR 2023 6

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	-255,261.86	-260,596.81
	36	6101	80190	CASH IN BANK	.00	-115,416.00
	36	6101	81038	CASH IN BANK	-11,470.41	61,469.69
	36	6101	81117	CASH IN BANK	9,534,365.66	3,486,022.01
	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	-367,607.03	-1,523,640.22
	36	6101	82330	CASH IN BANK	-17,647.50	-62,302.50
	36	6101	82437	CASH IN BANK	208.13	432,413.04
	36	6101	83200	CASH IN BANK	-742.50	-506,852.94
	36	6101	83232	CASH IN BANK	-202,492.50	-455,608.13
	36	6101	8372	CASH IN BANK	.00	3.70
	36	6101	8377	CASH IN BANK	3.52	7,316.63
	36	6101	8380	CASH IN BANK	84.38	175,305.11
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	87130	CASH IN BANK	27.88	57,913.41
	36	6101	89180	CASH IN BANK	40.74	84,648.90
	36	6101	89199	CASH IN BANK	.00	-39,626.93
	36	6101	89288	CASH IN BANK	30.71	63,794.41
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
		TOTAL ASSETS			8,679,539.22	1,094,835.66
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-1,062,603.66	12,179,587.16
		TOTAL LIABILITIES			-1,062,603.66	12,159,587.16
FUND BALANCE						
	36	6302		REVENUES CONTROL	-9,879,501.50	-9,885,570.34
	36	7602		EXPENDITURES CONTROL	1,199,962.28	9,032,798.80
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-222,064.12
	36	8753		ASSIGNED-PURCH OBL - CURRENT	1,062,603.66	-12,179,587.16
		TOTAL FUND BALANCE			-7,616,935.56	-13,254,422.82
	TOTAL LIABILITIES + FUND BALANCE				-8,679,539.22	-1,094,835.66

BALANCE SHEET FOR 2023 6

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	-9,995,797.55	-18,387,369.44
	40	7602	EXPENDITURES CONTROL	9,995,797.55	18,387,369.44
	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 6

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-70,230.10	7,901,153.43
	51	6103	PETTY CASH	.00	4,200.00
	51	6153	ACCOUNTS RECEIVABLE	-357,066.15	851,153.07
	51	6153BD	ACCTS REC - BAD DEBT	.00	-2,271.94
	51	6171	INVENTORIES FOR CONSUMPTION	.00	-4,438.68
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	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		-427,296.25	11,385,716.11
LIABILITIES					
	51	7462	PREPAID ACCOUNT	2,659.93	-91,792.02
	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	108,363.51	2,653,936.37
	51	7700O	DEFERRED INFLOW OPEB	.00	-1,119,999.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,452,292.02
		TOTAL LIABILITIES		111,023.44	-8,898,282.24
FUND BALANCE					
	51	6302	REVENUES CONTROL	-881,712.79	-16,515,959.64
	51	7602	EXPENDITURES CONTROL	1,306,349.11	7,749,302.56
	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	-108,363.51	-2,653,936.37
		TOTAL FUND BALANCE		316,272.81	-2,487,433.87
		TOTAL LIABILITIES + FUND BALANCE		427,296.25	-11,385,716.11

BALANCE SHEET FOR 2023 6

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	112.94	281.04
52	6400O	DEFERRED OUTFLOWS OPEB	.00	34,374.00
52	6400P	DEFERRED OUTFLOWS GASB 68	.00	35,595.00
TOTAL ASSETS			112.94	70,250.04
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	-112.94	-281.04
52	8737O	RESTRICTED - OTHER OPEB	.00	53,449.00
52	8737P	RESTRICTED - OTHER	.00	193,871.72
TOTAL FUND BALANCE			-112.94	247,039.68
TOTAL LIABILITIES + FUND BALANCE			-112.94	-70,250.04

BALANCE SHEET FOR 2023 6

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 6

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 8	GOVERNMENTAL ASSETS				
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	-131,542.16	7,131,567.17
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	131,542.16	-6,242,916.75
	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 6

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	-1,468.00	137,053.53
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	1,468.00	-137,053.53
	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 6

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 6

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 **