# Warren County Board of Education

## BALANCE SHEET FOR 2023 9

| FUND: 1 GENERAL FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 10 | 6101 | CASH IN BANK | 5,118,319.75 | 4,743,836.57 |
| | 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | 8,869.48 | 1,005,523.17 |
| | 10 | 6106 IBTMM | OTHER CASH | -7,500,000.00 | 27,500,000.00 |
| | 10 | 6153 | ACCOUNTS RECEIVABLE | 23,478.13 | 1,758,725.58 |
| | 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 | -25,434.04 | 106,353.32 |
| | | TOTAL ASSETS | | -2,374,766.68 | 35,800,468.96 |
| LIABILITIES | | | | | |
| | 10 | 7421 | ACCOUNTS PAYABLE | -71,077.50 | -71,077.50 |
| | 10 | 7421 018PV | ACCOUNTS PAYABLE | .00 | -290.94 |
| | 10 | 7421 920PV | ACCOUNTS PAYABLE | .00 | -1,042.25 |
| | 10 | 7460UE | UNEMPLOYMENT PAYABLE | -15,193.12 | -126,330.90 |
| | 10 | 7461EP | ACCR HLTH BNFT - EMPLOYER PD | 70.05 | 342.48 |
| | 10 | 7461FX | ACCR HEALTH BENEFITS - FSA | -8.60 | -19,211.61 |
| | 10 | 7461HI | ACCR HEALTH INSUR W/H PAYABLE | -11,922.40 | -166,231.83 |
| | 10 | 7461HR | ACCR. HEALTH RESOURCES PAYABLE | -217.78 | -307,609.95 |
| | 10 | 7461LI | ACCR STATE LIFE INSUR. W/H PAY | -82.55 | -7,932.25 |
| | 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -5,736.63 | -236,524.26 |
| | 10 | 7472 | FICA WITHHELD PAYABLE | -1,407.82 | -219,314.02 |
| | 10 | 7473 | STATE TAX WITHHELD PAYABLE | -1,120.08 | -144,947.06 |
| | 10 | 7474 | KTRS WITHHELD PAYABLE | -15,095.06 | -593,337.69 |
| | 10 | 7475 | CERS WITHHELD PAYABLE | 11,163.16 | -550,236.91 |
| | 10 | 7477 | OTHER INSURANCES WITHHELD | -714.66 | -26,203.79 |
| | 10 | 7477DC | DEF COMP WITHHELD PAYABLE | -19,553.00 | -58,373.14 |
| | 10 | 7480 | GARNISHMENTS WITHHELD PAYABLE | .00 | -6.43 |
| | 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | .00 | -5,252.96 |
| | 10 | 7603 | PURCHASE OBLIGATIONS | -40,309.29 | 6,468,450.48 |
| | | TOTAL LIABILITIES | | -171,205.28 | 3,934,869.47 |
| FUND BALANCE | | | | | |
| | 10 | 6302 | REVENUES CONTROL | -6,964,942.50 | -109,455,871.15 |
| | 10 | 7602 | EXPENDITURES CONTROL | 9,470,605.17 | 83,893,478.62 |
| | 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 | 40,309.29 | -6,468,450.48 |
| | 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -5,273,303.54 |
| | | TOTAL FUND BALANCE | | 2,545,971.96 | -39,735,338.43 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 2,374,766.68 | -35,800,468.96 |

## BALANCE SHEET FOR 2023 9

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | -246,793.14 | 4,654,330.96 |
| | 20 | 6153 | ACCOUNTS RECEIVABLE | 358,852.30 | 1,992,564.49 |
| | 20 | 6181 | PREPAID EXPENDITURES | .00 | 86,354.03 |
| | | TOTAL ASSETS | | 112,059.16 | 6,733,249.48 |
| LIABILITIES | | | | | |
| | 20 | 7603 | PURCHASE OBLIGATIONS | 853,286.76 | 4,027,302.18 |
| | | TOTAL LIABILITIES | | 853,286.76 | 4,027,302.18 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -2,564,813.07 | -26,343,545.19 |
| | 20 | 7602 | EXPENDITURES CONTROL | 2,452,753.91 | 22,113,991.73 |
| | 20 | 8723 | NONSPENDABLE-PREPAIDS | .00 | -86,354.03 |
| | 20 | 8731 | RESTRICTED GRANTS | .00 | -2,417,341.99 |
| | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -853,286.76 | -4,027,302.18 |
| | | TOTAL FUND BALANCE | | -965,345.92 | -10,760,551.66 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -112,059.16 | -6,733,249.48 |

## BALANCE SHEET FOR 2023 9

| FUND: 21 DISTRICT ACTIVITY (SPECREVANN) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 21 | 6101 | CASH IN BANK | 22,477.60 | 649,319.50 |
| | | TOTAL ASSETS | | 22,477.60 | 649,319.50 |
| LIABILITIES | | | | | |
| | 21 | 7421 | ACCOUNTS PAYABLE | -9,638.31 | -9,638.31 |
| | 21 | 7603 | PURCHASE OBLIGATIONS | -16,438.56 | 130,616.28 |
| | | TOTAL LIABILITIES | | -26,076.87 | 120,977.97 |
| FUND BALANCE | | | | | |
| | 21 | 6302 | REVENUES CONTROL | -74,639.01 | -893,431.43 |
| | 21 | 7602 | EXPENDITURES CONTROL | 61,799.72 | 253,750.24 |
| | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 16,438.56 | -130,616.28 |
| | | TOTAL FUND BALANCE | | 3,599.27 | -770,297.47 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -22,477.60 | -649,319.50 |

## BALANCE SHEET FOR 2023 9

| 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 9

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | -2,426,113.64 | -767,286.00 |
| | | TOTAL ASSETS | | -2,426,113.64 | -767,286.00 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | .00 | -1,658,827.64 |
| | 31 | 7602 | EXPENDITURES CONTROL | 2,426,113.64 | 2,426,113.64 |
| | | TOTAL FUND BALANCE | | 2,426,113.64 | 767,286.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 2,426,113.64 | 767,286.00 |

## BALANCE SHEET FOR 2023 9

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -7,524,209.92 | 4,539,305.88 |
| | | TOTAL ASSETS | | -7,524,209.92 | 4,539,305.88 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | 11,923.91 | -22,363,126.10 |
| | 32 | 7602 | EXPENDITURES CONTROL | 7,512,286.01 | 17,823,820.22 |
| | | TOTAL FUND BALANCE | | 7,524,209.92 | -4,539,305.88 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 7,524,209.92 | -4,539,305.88 |

## BALANCE SHEET FOR 2023 9

| FUND: 360 CONSTRUCTION FUND | | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| | 36 | 6101 | 80066 | CASH IN BANK | -15,427.10 | -634,293.43 |
| | 36 | 6101 | 80190 | CASH IN BANK | .00 | -182,935.90 |
| | 36 | 6101 | 81038 | CASH IN BANK | 27.14 | 61,542.59 |
| | 36 | 6101 | 81117 | CASH IN BANK | -255,905.42 | 1,154,022.03 |
| | 36 | 6101 | 81329 | CASH IN BANK | .00 | -2,500.00 |
| | 36 | 6101 | 81335 | CASH IN BANK | .00 | -206,428.23 |
| | 36 | 6101 | 82264 | CASH IN BANK | .00 | -113.37 |
| | 36 | 6101 | 82329 | CASH IN BANK | -1,223,695.71 | -3,456,409.39 |
| | 36 | 6101 | 82330 | CASH IN BANK | 66,052.50 | .00 |
| | 36 | 6101 | 82437 | CASH IN BANK | -200.41 | 431,118.89 |
| | 36 | 6101 | 83200 | CASH IN BANK | -17,550.00 | -615,941.10 |
| | 36 | 6101 | 83226 | CASH IN BANK | -579,612.73 | -579,612.73 |
| | 36 | 6101 | 83232 | CASH IN BANK | -101,519.85 | -675,248.60 |
| | 36 | 6101 | 83292 | CASH IN BANK | 4,344,905.36 | .00 |
| | 36 | 6101 | 8372 | CASH IN BANK | .00 | 3.70 |
| | 36 | 6101 | 8377 | CASH IN BANK | 3.23 | 7,325.31 |
| | 36 | 6101 | 8380 | CASH IN BANK | 77.41 | 175,513.04 |
| | 36 | 6101 | 85181 | CASH IN BANK | .00 | -162,660.04 |
| | 36 | 6101 | 87130 | CASH IN BANK | 25.57 | 57,982.10 |
| | 36 | 6101 | 89180 | CASH IN BANK | 37.38 | 84,749.30 |
| | 36 | 6101 | 89199 | CASH IN BANK | .00 | -39,626.93 |
| | 36 | 6101 | 89288 | CASH IN BANK | 28.17 | 63,870.07 |
| | 36 | 6153 | 81117 | ACCOUNTS RECEIVABLE | .00 | 60,000.00 |
| | 36 | 6153 | 89199 | ACCOUNTS RECEIVABLE | .00 | 39,626.93 |
| | TOTAL ASSETS | | | | 2,217,245.54 | -4,420,015.76 |
| LIABILITIES | | | | | | |
| | 36 | 7421 | 89288 | ACCOUNTS PAYABLE | .00 | -20,000.00 |
| | 36 | 7603 | | PURCHASE OBLIGATIONS | -2,093,805.62 | 17,050,499.05 |
| | TOTAL LIABILITIES | | | | -2,093,805.62 | 17,030,499.05 |
| FUND BALANCE | | | | | | |
| | 36 | 6302 | | REVENUES CONTROL | -4,345,829.82 | -14,293,401.34 |
| | 36 | 7602 | | EXPENDITURES CONTROL | 2,128,584.28 | 18,955,481.22 |
| | 36 | 8735 | | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -222,064.12 |
| | 36 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | 2,093,805.62 | -17,050,499.05 |
| | TOTAL FUND BALANCE | | | | -123,439.92 | -12,610,483.29 |
| TOTAL LIABILITIES + FUND BALANCE | | | | | -2,217,245.54 | 4,420,015.76 |

## BALANCE SHEET FOR 2023 9

| 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 | -5,593,494.29 | -25,900,826.05 |
| | 40 | 7602 | EXPENDITURES CONTROL | 5,593,494.29 | 25,900,826.05 |
| | 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 9

| FUND: 51 FOOD SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | -4,832,169.17 | 3,412,321.03 |
| | 51 | 6103 | PETTY CASH | .00 | 4,200.00 |
| | 51 | 6106 BECMM | OTHER CASH | 5,018,493.15 | 5,018,493.15 |
| | 51 | 6153 | ACCOUNTS RECEIVABLE | 146,178.52 | 1,398,990.00 |
| | 51 | 6153BD | ACCTS REC - BAD DEBT | .00 | -2,271.94 |
| | 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | -8,777.76 |
| | 51 | 6172 | USDA INVENTORY FOR COMMODITIES | .00 | 76,046.46 |
| | 51 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 1,241,582.01 |
| | 51 | 6400P | DEFERRED OUTFLOWS GASB 68 | .00 | 1,285,685.00 |
| | | TOTAL ASSETS | | 332,502.50 | 12,426,267.95 |
| LIABILITIES | | | | | |
| | 51 | 7462 | PREPAID ACCOUNT | 4,059.70 | -88,426.08 |
| | 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 | 86,997.02 | 1,894,920.92 |
| | 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -1,119,999.20 |
| | 51 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -1,452,292.02 |
| | | TOTAL LIABILITIES | | 91,056.72 | -9,653,931.75 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -1,497,487.31 | -20,964,761.07 |
| | 51 | 7602 | EXPENDITURES CONTROL | 1,160,925.11 | 11,154,186.21 |
| | 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 | -86,997.02 | -1,894,920.92 |
| | | TOTAL FUND BALANCE | | -423,559.22 | -2,772,336.20 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -332,502.50 | -12,426,267.95 |

## BALANCE SHEET FOR 2023 9

| FUND: 52 DAY CARE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 52 | 6101 | CASH IN BANK | -434.57 | -153.53 |
| | 52 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 34,374.00 |
| | 52 | 6400P | DEFERRED OUTFLOWS GASB 68 | .00 | 35,595.00 |
| | | TOTAL ASSETS | | -434.57 | 69,815.47 |
| 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 | 434.57 | 153.53 |
| | 52 | 8737O | RESTRICTED - OTHER OPEB | .00 | 53,449.00 |
| | 52 | 8737P | RESTRICTED - OTHER | .00 | 193,871.72 |
| | | TOTAL FUND BALANCE | | 434.57 | 247,474.25 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 434.57 | -69,815.47 |

## BALANCE SHEET FOR 2023 9

| 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 9

| 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 | 364,453,589.02 |
| | 80 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -106,102,649.44 |
| | 80 | 6231 | TECHNOLOGY EQUIPMENT | -116,539.23 | 6,941,055.61 |
| | 80 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | 116,539.23 | -6,052,405.19 |
| | 80 | 6241 | VEHICLES | .00 | 22,225,672.55 |
| | 80 | 6242 | ACCUM DEPRECIATION-VEHICLES | .00 | -16,915,204.23 |
| | 80 | 6251 | OTHER MACHINERY & EQUIPMENT | -31,777.61 | 20,764,727.53 |
| | 80 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | 14,982.67 | -11,199,526.48 |
| | 80 | 6261 | CONTRUCTION WORK IN PROGRESS | .00 | 29,937,156.83 |
| | | TOTAL ASSETS | | -16,794.94 | 330,866,167.57 |
| FUND BALANCE | | | | | |
| | 80 | 6302 | REVENUES CONTROL | .00 | 22,348.73 |
| | 80 | 7602 | EXPENDITURES CONTROL | .00 | 1,867.80 |
| | 80 | 8710 | INVESTMENT IN GOV'T ASSETS | 16,794.94 | -330,890,384.10 |
| | | TOTAL FUND BALANCE | | 16,794.94 | -330,866,167.57 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 16,794.94 | -330,866,167.57 |

## BALANCE SHEET FOR 2023 9

| FUND: 81 FOOD SERVICE ASSETS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 81 | 6221 | BUILDINGS | .00 | 28,715,000.56 |
| | 81 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -6,412,914.94 |
| | 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 137,053.53 |
| | 81 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | .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 | 6,265,030.51 |
| | 81 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -3,836,704.26 |
| | | TOTAL ASSETS | | .00 | 24,777,626.62 |
| FUND BALANCE | | | | | |
| | 81 | 6302 | REVENUES CONTROL | .00 | 24,697.20 |
| | 81 | 7602 | EXPENDITURES CONTROL | .00 | 4,549.88 |
| | 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -24,806,873.70 |
| | | TOTAL FUND BALANCE | | .00 | -24,777,626.62 |
| | | TOTAL LIABILITIES + FUND BALANCE | | .00 | -24,777,626.62 |

## BALANCE SHEET FOR 2023 9

| 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 9

| 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 **