Warren County Board of Education

BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	10	6101		CASH IN BANK	-1,822,306.73	3,487,693.72
	10	6102		CASH IN PAYROLL CLEARING ACCT	-23,819.47	981,703.70
	10	6106	IBTMM	OTHER CASH	.00	27,500,000.00
	10	6153		ACCOUNTS RECEIVABLE	-44,269.98	1,714,455.60
	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	-25,323.04	81,030.28
		TOTAL ASSETS			-1,915,719.22	34,450,913.62
LIABILITIES						
	10	7421		ACCOUNTS PAYABLE	71,077.50	58,163.14
	10	7421	018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7421	920PV	ACCOUNTS PAYABLE	.00	-1,042.25
	10	7460UE		UNEMPLOYMENT PAYABLE	125,817.37	-513.53
	10	7461EP		ACCR HLTH BNFT - EMPLOYER PD	.00	342.48
	10	7461FX		ACCR HEALTH BENEFITS - FSA	117.18	-19,094.43
	10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	6,125.46	-160,106.37
	10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	-1,685.99	-309,295.94
	10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-22.84	-7,955.09
	10	7471		FEDERAL TAX WITHHELD PAYABLE	10,030.37	-226,493.89
	10	7472		FICA WITHHELD PAYABLE	8,761.14	-210,552.88
	10	7473		STATE TAX WITHHELD PAYABLE	5,478.28	-139,468.78
	10	7474		KTRS WITHHELD PAYABLE	28,230.25	-565,107.44
	10	7475		CERS WITHHELD PAYABLE	-6,773.00	-557,009.91
	10	7477		OTHER INSURANCES WITHHELD	-267.09	-26,470.88
	10	7477DC		DEF COMP WITHHELD PAYABLE	-37,380.14	-95,753.28
	10	7480		GARNISHMENTS WITHHELD PAYABLE	.00	-6.43
	10	7493		SICK LEAVE PAYABLE IN PROCESS	.00	-5,252.96
	10	7603		PURCHASE OBLIGATIONS	-274,592.24	6,193,858.24
		TOTAL LIABILITIES			-65,083.75	3,927,948.86
FUND BALANCE						
	10	6302		REVENUES CONTROL	-7,989,467.44	-117,970,338.59
	10	7602		EXPENDITURES CONTROL	9,695,678.17	93,489,829.77
	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	274,592.24	-6,193,858.24
	10	8770		UNASSIGNED FUND BALANCE	.00	-5,273,303.54
		TOTAL FUND BALANCE			1,980,802.97	-38,378,862.48
		TOTAL LIABILITIES + FUND BALANCE			1,915,719.22	-34,450,913.62

BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-1,359,772.14	3,195,231.80
	20	6153	ACCOUNTS RECEIVABLE	452,649.90	2,447,714.39
	20	6181	PREPAID EXPENDITURES	.00	86,354.03
		TOTAL ASSETS		-907,122.24	5,729,300.22
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-658,293.38	3,369,008.80
		TOTAL LIABILITIES		-658,293.38	3,369,008.80
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,247,698.17	-28,593,743.36
	20	7602	EXPENDITURES CONTROL	3,154,820.41	25,368,139.16
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,354.03
	20	8731	RESTRICTED GRANTS	.00	-2,417,341.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	658,293.38	-3,369,008.80
		TOTAL FUND BALANCE		1,565,415.62	-9,098,309.02
		TOTAL LIABILITIES + FUND BALANCE		907,122.24	-5,729,300.22

BALANCE SHEET FOR 2023 10

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	58,985.14	709,341.64
		TOTAL ASSETS		58,985.14	709,341.64
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	9,638.31	.00
	21	7603	PURCHASE OBLIGATIONS	31,467.81	162,084.09
		TOTAL LIABILITIES		41,106.12	162,084.09
FUND BALANCE					
	21	6302	REVENUES CONTROL	-91,062.04	-985,530.47
	21	7602	EXPENDITURES CONTROL	22,438.59	276,188.83
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-31,467.81	-162,084.09
		TOTAL FUND BALANCE		-100,091.26	-871,425.73
		TOTAL LIABILITIES + FUND BALANCE		-58,985.14	-709,341.64

BALANCE SHEET FOR 2023 10

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 10

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

BALANCE SHEET FOR 2023 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-245,601.52	4,293,704.36
		TOTAL ASSETS		-245,601.52	4,293,704.36
FUND BALANCE					
	32	6302	REVENUES CONTROL	-72,086.00	-22,435,212.10
	32	7602	EXPENDITURES CONTROL	317,687.52	18,141,507.74
		TOTAL FUND BALANCE		245,601.52	-4,293,704.36
		TOTAL LIABILITIES + FUND BALANCE		245,601.52	-4,293,704.36

BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	-118,680.78	-752,974.21
	36	6101	80190	CASH IN BANK	.00	-182,935.90
	36	6101	81038	CASH IN BANK	103.87	61,646.46
	36	6101	81117	CASH IN BANK	-110,273.99	1,043,748.04
	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	-580,573.07	-4,036,982.46
	36	6101	82437	CASH IN BANK	-183,574.37	247,544.52
	36	6101	83200	CASH IN BANK	-283,536.54	-899,477.64
	36	6101	83226	CASH IN BANK	-867,846.47	-1,447,459.20
	36	6101	83232	CASH IN BANK	-170,243.75	-845,492.35
	36	6101	8372	CASH IN BANK	.00	3.70
	36	6101	8377	CASH IN BANK	12.36	7,337.67
	36	6101	8380	CASH IN BANK	296.23	175,809.27
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	87130	CASH IN BANK	97.86	58,079.96
	36	6101	89180	CASH IN BANK	143.04	84,892.34
	36	6101	89199	CASH IN BANK	.00	-39,626.93
	36	6101	89288	CASH IN BANK	107.80	63,977.87
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	60,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
		TOTAL ASSETS			-2,313,967.81	-6,733,983.57
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-2,364,135.40	14,686,363.65
		TOTAL LIABILITIES			-2,364,135.40	14,666,363.65
FUND BALANCE						
	36	6302		REVENUES CONTROL	-3,037.99	-14,296,439.33
	36	7602		EXPENDITURES CONTROL	2,317,005.80	21,272,487.02
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-222,064.12
	36	8753		ASSIGNED-PURCH OBL - CURRENT	2,364,135.40	-14,686,363.65
		TOTAL FUND BALANCE			4,678,103.21	-7,932,380.08
		TOTAL LIABILITIES + FUND BALANCE			2,313,967.81	6,733,983.57

BALANCE SHEET FOR 2023 10

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	-389,773.52	-26,290,599.57
	40	7602	EXPENDITURES CONTROL	389,773.52	26,290,599.57
	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 10

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51 FOOD SERVICE FUND					
ASSETS					
	51	6101	CASH IN BANK	423,260.69	3,835,581.72
	51	6103	PETTY CASH	.00	4,200.00
	51	6106 BECMM	OTHER CASH	.00	5,018,493.15
	51	6153	ACCOUNTS RECEIVABLE	-287,785.05	1,111,204.95
	51	6153BD	ACCTS REC - BAD DEBT	.00	-2,271.94
	51	6171	INVENTORIES FOR CONSUMPTION	-128,054.05	-161,884.82
	51	6172	USDA INVENTORY FOR COMMODITIES	16,444.60	73,557.51
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,241,582.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,285,685.00
		TOTAL ASSETS		23,866.19	12,406,147.58
LIABILITIES					
	51	7462	PREPAID ACCOUNT	2,607.44	-85,818.64
	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	1,368,763.61	3,263,684.53
	51	7700O	DEFERRED INFLOW OPEB	.00	-1,119,999.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,452,292.02
		TOTAL LIABILITIES		1,371,371.05	-8,282,560.70
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,199,914.10	-22,182,846.96
	51	7602	EXPENDITURES CONTROL	1,173,440.47	12,389,785.03
	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	-1,368,763.61	-3,263,684.53
		TOTAL FUND BALANCE		-1,395,237.24	-4,123,586.88
		TOTAL LIABILITIES + FUND BALANCE		-23,866.19	-12,406,147.58

BALANCE SHEET FOR 2023 10

FUND: 52 DAY CARE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-3,317.71	-3,471.24
	52	6400O	DEFERRED OUTFLOWS OPEB	.00	34,374.00
	52	6400P	DEFERRED OUTFLOWS GASB 68	.00	35,595.00
		TOTAL ASSETS		-3,317.71	66,497.76
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	3,317.71	3,471.24
	52	8737O	RESTRICTED - OTHER OPEB	.00	53,449.00
	52	8737P	RESTRICTED - OTHER	.00	193,871.72
		TOTAL FUND BALANCE		3,317.71	250,791.96
		TOTAL LIABILITIES + FUND BALANCE		3,317.71	-66,497.76

BALANCE SHEET FOR 2023 10

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 10

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	-559,494.15	6,381,561.46
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	559,494.15	-5,492,911.04
	80	6241	VEHICLES	290,123.90	21,749,989.35
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-16,158,824.23
	80	6251	OTHER MACHINERY & EQUIPMENT	576,914.11	21,341,641.64
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	79,271.05	-11,120,255.43
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	29,937,156.83
		TOTAL ASSETS		946,309.06	331,803,049.53
FUND BALANCE					
	80	6302	REVENUES CONTROL	18,949.55	50,725.38
	80	7602	EXPENDITURES CONTROL	3,001.24	4,869.04
	80	8710	INVESTMENT IN GOV'T ASSETS	-968,259.85	-331,858,643.95
		TOTAL FUND BALANCE		-946,309.06	-331,803,049.53
		TOTAL LIABILITIES + FUND BALANCE		-946,309.06	-331,803,049.53

BALANCE SHEET FOR 2023 10

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	-25,104.00	111,949.53
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	25,104.00	-111,949.53
	81	6241	VEHICLES	103,325.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-800.25
	81	6251	OTHER MACHINERY & EQUIPMENT	1,141,846.02	7,406,876.53
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,836,704.26
		TOTAL ASSETS		1,245,171.02	26,022,797.64
FUND BALANCE					
	81	6302	REVENUES CONTROL	.00	24,697.20
	81	7602	EXPENDITURES CONTROL	.00	4,549.88
	81	8711	INVESTMENT IN BUSINESS ASSETS	-1,245,171.02	-26,052,044.72
		TOTAL FUND BALANCE		-1,245,171.02	-26,022,797.64
		TOTAL LIABILITIES + FUND BALANCE		-1,245,171.02	-26,022,797.64

BALANCE SHEET FOR 2023 10

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 10

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 **