Warren County Board of Education

BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	12,106,512.97	15,593,808.69
	10	6102	CASH IN PAYROLL CLEARING ACCT	43,679.87	1,025,383.57
	10	6106 FBTCO	OTHER CASH	2,000,000.00	2,000,000.00
	10	6106 IBTMM	OTHER CASH	-12,662,285.39	14,837,714.61
	10	6153	ACCOUNTS RECEIVABLE	-53,267.29	282,136.74
	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	56,537.62	286,336.61
	10	6181WC	PREPD INSUR - WORKERS COMP	-26,789.46	54,240.82
		TOTAL ASSETS		1,464,388.32	34,535,852.37
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-58,163.14	.00
	10	7421 018PV	ACCOUNTS PAYABLE	.00	-290.94
	10	7421 920PV	ACCOUNTS PAYABLE	.00	-1,042.25
	10	7460UE	UNEMPLOYMENT PAYABLE	-5,162.88	-5,676.41
	10	7461EP	ACCR HLTH BNFT - EMPLOYER PD	-342.48	.00
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-19,283.74	-38,978.17
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-13,815.02	-173,921.39
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	2,332.38	-306,965.56
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	32.87	-7,922.22
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-13,614.15	-240,108.04
	10	7472	FICA WITHHELD PAYABLE	-21,614.88	-232,167.76
	10	7473	STATE TAX WITHHELD PAYABLE	-8,185.00	-147,653.78
	10	7474	KTRS WITHHELD PAYABLE	-15,677.71	-580,785.15
	10	7475	CERS WITHHELD PAYABLE	-37,410.09	-594,420.00
	10	7477	OTHER INSURANCES WITHHELD	185.56	-25,285.32
	10	7477DC	DEF COMP WITHHELD PAYABLE	95,543.28	-210.00
	10	7480	GARNISHMENTS WITHHELD PAYABLE	451.36	444.93
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-5,252.96
	10	7603	PURCHASE OBLIGATIONS	444,057.14	6,637,915.38
		TOTAL LIABILITIES		349,333.50	4,277,680.36
FUND BALANCE					
	10	6302	REVENUES CONTROL	-11,780,590.12	-128,371,877.14
	10	7602	EXPENDITURES CONTROL	10,410,925.44	103,900,755.21
	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	-444,057.14	-6,637,915.38
	10	8770	UNASSIGNED FUND BALANCE	.00	-5,273,303.54
		TOTAL FUND BALANCE		-1,813,721.82	-38,813,532.73
		TOTAL LIABILITIES + FUND BALANCE		-1,464,388.32	-34,535,852.37

BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	545,367.97	3,740,599.77
	20	6153	ACCOUNTS RECEIVABLE	-102,331.23	2,345,383.16
	20	6181	PREPAID EXPENDITURES	.00	86,354.03
		TOTAL ASSETS		443,036.74	6,172,336.96
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-358,418.60	3,010,590.20
		TOTAL LIABILITIES		-358,418.60	3,010,590.20
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,837,666.15	-32,431,409.51
	20	7602	EXPENDITURES CONTROL	3,394,629.41	28,762,768.57
	20	8723	NONSPENDABLE-PREPAIDS	.00	-86,354.03
	20	8731	RESTRICTED GRANTS	.00	-2,417,341.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	358,418.60	-3,010,590.20
		TOTAL FUND BALANCE		-84,618.14	-9,182,927.16
		TOTAL LIABILITIES + FUND BALANCE		-443,036.74	-6,172,336.96

BALANCE SHEET FOR 2023 11

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-66,831.62	642,510.02
TOTAL ASSETS			-66,831.62	642,510.02
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-35,970.40	126,113.69
TOTAL LIABILITIES			-35,970.40	126,113.69
FUND BALANCE				
21	6302	REVENUES CONTROL	-31,236.66	-1,016,767.13
21	7602	EXPENDITURES CONTROL	98,068.28	374,257.11
21	8753	ASSIGNED-PURCH OBL - CURRENT	35,970.40	-126,113.69
TOTAL FUND BALANCE			102,802.02	-768,623.71
TOTAL LIABILITIES + FUND BALANCE			66,831.62	-642,510.02

BALANCE SHEET FOR 2023 11

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 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	809,362.00	42,076.00
		TOTAL ASSETS		809,362.00	42,076.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-809,896.00	-2,468,723.64
	31	7602	EXPENDITURES CONTROL	534.00	2,426,647.64
		TOTAL FUND BALANCE		-809,362.00	-42,076.00
		TOTAL LIABILITIES + FUND BALANCE		-809,362.00	-42,076.00

BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-6,247,976.41	-1,954,272.05
		TOTAL ASSETS		-6,247,976.41	-1,954,272.05
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-22,435,212.10
	32	7602	EXPENDITURES CONTROL	6,247,976.41	24,389,484.15
		TOTAL FUND BALANCE		6,247,976.41	1,954,272.05
		TOTAL LIABILITIES + FUND BALANCE		6,247,976.41	1,954,272.05

BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	80066	CASH IN BANK	752,642.41	-331.80
	36	6101	80190	CASH IN BANK	.00	-182,935.90
	36	6101	81038	CASH IN BANK	134.21	61,780.67
	36	6101	81117	CASH IN BANK	-191,087.56	852,660.48
	36	6101	81329	CASH IN BANK	2,500.00	.00
	36	6101	81335	CASH IN BANK	206,428.23	.00
	36	6101	82264	CASH IN BANK	113.37	.00
	36	6101	82329	CASH IN BANK	933,705.78	-3,103,276.68
	36	6101	82437	CASH IN BANK	538.91	248,083.43
	36	6101	83200	CASH IN BANK	899,477.64	.00
	36	6101	83226	CASH IN BANK	-1,561,731.87	-3,009,191.07
	36	6101	83232	CASH IN BANK	-352,761.50	-1,198,253.85
	36	6101	83506	CASH IN BANK	-782,143.48	-782,143.48
	36	6101	8372	CASH IN BANK	-3.38	.32
	36	6101	8377	CASH IN BANK	15.97	7,353.64
	36	6101	8380	CASH IN BANK	382.74	176,192.01
	36	6101	85181	CASH IN BANK	.00	-162,660.04
	36	6101	87130	CASH IN BANK	126.44	58,206.40
	36	6101	89180	CASH IN BANK	184.81	85,077.15
	36	6101	89199	CASH IN BANK	.00	-39,626.93
	36	6101	89288	CASH IN BANK	139.28	64,117.15
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	60,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	39,626.93
	TOTAL ASSETS				-91,338.00	-6,825,321.57
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-2,001,236.82	12,685,126.83
	TOTAL LIABILITIES				-2,001,236.82	12,665,126.83
FUND BALANCE						
	36	6302		REVENUES CONTROL	-2,483,256.72	-16,779,696.05
	36	7602		EXPENDITURES CONTROL	2,574,594.72	23,847,081.74
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-222,064.12
	36	8753		ASSIGNED-PURCH OBL - CURRENT	2,001,236.82	-12,685,126.83
	TOTAL FUND BALANCE				2,092,574.82	-5,839,805.26
TOTAL LIABILITIES + FUND BALANCE					91,338.00	6,825,321.57

BALANCE SHEET FOR 2023 11

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	-3,768,758.62	-30,059,358.19
	40	7602	EXPENDITURES CONTROL	3,768,758.62	30,059,358.19
	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 11

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND				
ASSETS					
51	6101		CASH IN BANK	-163,358.31	3,672,223.41
51	6103		PETTY CASH	4,200.00	8,400.00
51	6106	BECMM	OTHER CASH	21,626.42	5,057,443.68
51	6153		ACCOUNTS RECEIVABLE	147,697.84	1,257,952.54
51	6153BD		ACCTS REC - BAD DEBT	.00	-2,271.94
51	6171		INVENTORIES FOR CONSUMPTION	36,138.43	-125,746.39
51	6172		USDA INVENTORY FOR COMMODITIES	-18,879.98	54,677.53
51	6400O		DEFERRED OUTFLOWS OPEB	.00	1,241,582.01
51	6400P		DEFERRED OUTFLOWS GASB 68	.00	1,285,685.00
TOTAL ASSETS				27,424.40	12,449,945.84
LIABILITIES					
51	7462		PREPAID ACCOUNT	13,130.70	-72,687.94
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	-1,111,077.23	2,152,607.30
51	7700O		DEFERRED INFLOW OPEB	.00	-1,119,999.20
51	7700P		DEFERRED INFLOW GASB 68	.00	-1,452,292.02
TOTAL LIABILITIES				-1,097,946.53	-9,380,507.23
FUND BALANCE					
51	6302		REVENUES CONTROL	-1,453,983.08	-23,653,203.90
51	7602		EXPENDITURES CONTROL	1,413,427.98	13,803,213.01
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	1,111,077.23	-2,152,607.30
TOTAL FUND BALANCE				1,070,522.13	-3,069,438.61
TOTAL LIABILITIES + FUND BALANCE				-27,424.40	-12,449,945.84

BALANCE SHEET FOR 2023 11

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

BALANCE SHEET FOR 2023 11

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 11

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

BALANCE SHEET FOR 2023 11

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	111,949.53
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-111,949.53
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-800.25
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	7,406,876.53
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,836,704.26
		TOTAL ASSETS		.00	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	.00	-26,052,044.72
		TOTAL FUND BALANCE		.00	-26,022,797.64
		TOTAL LIABILITIES + FUND BALANCE		.00	-26,022,797.64

BALANCE SHEET FOR 2023 11

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 11

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 **