Warren County Board of Education

BALANCE SHEET FOR 2024 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	4,332,893.84	-220,557.96
	10	6102	CASH IN PAYROLL CLEARING ACCT	-79,367.83	843,184.92
	10	6106 FBTCO	OTHER CASH	.00	2,054,395.52
	10	6106 IBTMM	OTHER CASH	33,704.78	6,416,605.20
	10	6153	ACCOUNTS RECEIVABLE	-44,424.07	495,148.67
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	494,410.97
	10	6181	PREPAID EXPENDITURES	.00	42,917.81
	10	6181WC	PREPD INSUR - WORKERS COMP	-26,445.61	105,993.16
		TOTAL ASSETS		4,216,361.11	10,232,098.29
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-2,354.59	-2,354.59
	10	7460UE	UNEMPLOYMENT PAYABLE	-76,431.61	-78,295.59
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	-40.29	-40.29
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-1,944.95	-22,343.97
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	3,949.56	-192,022.33
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-2,973.88	-315,022.39
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-1,449.31	-9,787.66
	10	7468	CITY TAX WITHHELD PAYABLE	-4.63	-4.63
	10	7469	COUNTY TAX WITHHELD PAYABLE	-9.22	-9.22
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	-28.25	-28.25
	10	7471	FEDERAL TAX WITHHELD PAYABLE	33,155.90	-241,498.22
	10	7472	FICA WITHHELD PAYABLE	17,733.78	-242,660.24
	10	7473	STATE TAX WITHHELD PAYABLE	27,500.13	-137,275.75
	10	7474	KTRS WITHHELD PAYABLE	30,241.67	-608,961.42
	10	7475	CERS WITHHELD PAYABLE	37,935.76	-547,737.48
	10	7477	OTHER INSURANCES WITHHELD	-2,749.30	-31,771.20
	10	7477DC	DEF COMP WITHHELD PAYABLE	-11.47	-36,943.66
	10	7478	TSA WITHHELD PAYABLE	-2,685.00	-2,685.00
	10	7603	PURCHASE OBLIGATIONS	-518,568.47	10,387,499.59
		TOTAL LIABILITIES		-458,734.17	7,918,057.70
FUND BALANCE					
	10	6302	REVENUES CONTROL	-15,133,692.67	-87,620,927.84
	10	7602	EXPENDITURES CONTROL	10,857,497.26	107,773,994.60
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-494,410.97
	10	8723	NONSPENDABLE-PREPAIDS	.00	-738,504.28
	10	8741	COMMITTED-SBDM CARRYFORWARD	.00	-1,465,519.82
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-767,188.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	518,568.47	-10,387,499.59
	10	8770	UNASSIGNED FUND BALANCE	.00	-24,450,100.09
		TOTAL FUND BALANCE		-3,757,626.94	-18,150,155.99
		TOTAL LIABILITIES + FUND BALANCE		-4,216,361.11	-10,232,098.29

BALANCE SHEET FOR 2024 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,147,416.73	6,955,535.27
	20	6153	ACCOUNTS RECEIVABLE	-1,041,817.23	2,032,885.48
	20	6181	PREPAID EXPENDITURES	.00	45,774.17
		TOTAL ASSETS		105,599.50	9,034,194.92
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	530,273.10	2,054,515.27
		TOTAL LIABILITIES		530,273.10	2,054,515.27
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,496,720.98	-25,907,960.00
	20	7602	EXPENDITURES CONTROL	2,391,121.48	19,379,679.97
	20	8723	NONSPENDABLE-PREPAIDS	.00	-115,527.95
	20	8731	RESTRICTED GRANTS	.00	-2,390,386.94
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-530,273.10	-2,054,515.27
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,086,897.92
	20	8770	UNASSIGNED FUND BALANCE	.00	-3,086,897.92
		TOTAL FUND BALANCE		-635,872.60	-11,088,710.19
		TOTAL LIABILITIES + FUND BALANCE		-105,599.50	-9,034,194.92

BALANCE SHEET FOR 2024 7

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	20,547.12	276,843.49
	21	6106 SCBD	OTHER CASH	2,316.67	524,766.29
	TOTAL ASSETS			22,863.79	801,609.78
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-10,499.25	108,327.71
	TOTAL LIABILITIES			-10,499.25	108,327.71
FUND BALANCE					
	21	6302	REVENUES CONTROL	-42,223.59	-944,591.85
	21	7602	EXPENDITURES CONTROL	19,359.80	142,982.07
	21	8753	ASSIGNED-PURCH OBL - CURRENT	10,499.25	-108,327.71
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	83,226.64
	21	8770	UNASSIGNED FUND BALANCE	.00	-83,226.64
	TOTAL FUND BALANCE			-12,364.54	-909,937.49
TOTAL LIABILITIES + FUND BALANCE				-22,863.79	-801,609.78

BALANCE SHEET FOR 2024 7

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	1,077,120.46
		TOTAL ASSETS		.00	1,077,120.46
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,077,120.46
		TOTAL FUND BALANCE		.00	-1,077,120.46
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,077,120.46

BALANCE SHEET FOR 2024 7

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	792,500.00
		TOTAL ASSETS		.00	792,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-792,500.00
		TOTAL FUND BALANCE		.00	-792,500.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-792,500.00

BALANCE SHEET FOR 2024 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-2,770,675.18	11,007,351.84
		TOTAL ASSETS		-2,770,675.18	11,007,351.84
FUND BALANCE					
	32	6302	REVENUES CONTROL	-733,137.28	-23,119,852.75
	32	7602	EXPENDITURES CONTROL	3,503,812.46	12,112,500.91
		TOTAL FUND BALANCE		2,770,675.18	-11,007,351.84
		TOTAL LIABILITIES + FUND BALANCE		2,770,675.18	-11,007,351.84

BALANCE SHEET FOR 2024 7

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101		CASH IN BANK	258.99	258.99
	36	6101	81038	CASH IN BANK	15.16	62,807.06
	36	6101	81117	CASH IN BANK	58.93	184,221.77
	36	6101	82329	CASH IN BANK	-652,833.26	2,142,476.75
	36	6101	82437	CASH IN BANK	-980.68	80,047.13
	36	6101	83226	CASH IN BANK	.00	-6,026,116.67
	36	6101	83232	CASH IN BANK	-50,387.51	-2,994,865.36
	36	6101	83457	CASH IN BANK	.00	-1,172.73
	36	6101	83506	CASH IN BANK	-1,326,850.60	-6,435,039.58
	36	6101	83548	CASH IN BANK	.00	-1,800.00
	36	6101	8377	CASH IN BANK	1.80	7,475.82
	36	6101	8380	CASH IN BANK	43.22	179,119.15
	36	6101	84036	CASH IN BANK	-1,500.00	-13,800.00
	36	6101	84037	CASH IN BANK	-1,000.00	-23,300.00
	36	6101	84038	CASH IN BANK	.00	-41,600.00
	36	6101	87130	CASH IN BANK	14.28	59,173.40
	36	6101	89180	CASH IN BANK	20.87	86,490.58
	36	6101	89199	CASH IN BANK	.00	-32,107.46
	36	6101	89288	CASH IN BANK	15.73	65,182.35
	36	6106	82329	OTHER CASH	41,093,994.55	41,093,994.55
	36	6106	IB230	OTHER CASH	-42,744,255.05	38,306,501.27
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	60,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	32,107.46
		TOTAL ASSETS			-3,683,383.57	66,790,054.48
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	6,118,721.61	45,747,293.23
		TOTAL LIABILITIES			6,118,721.61	45,727,293.23
FUND BALANCE						
	36	6302		REVENUES CONTROL	-350,445.78	-44,352,758.31
	36	7602		EXPENDITURES CONTROL	4,033,829.35	19,612,790.62
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-42,030,086.79
	36	8753		ASSIGNED-PURCH OBL - CURRENT	-6,118,721.61	-45,747,293.23
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,779,945.38
	36	8770		UNASSIGNED FUND BALANCE	.00	-9,779,945.38
		TOTAL FUND BALANCE			-2,435,338.04	-112,517,347.71
	TOTAL LIABILITIES + FUND BALANCE				3,683,383.57	-66,790,054.48

BALANCE SHEET FOR 2024 7

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	-3,503,812.46	-9,201,423.88
	40	7602	EXPENDITURES CONTROL	3,503,812.46	9,201,423.88
	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 2024 7

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-289,428.82	2,449,159.44
	51	6103	PETTY CASH	.00	4,200.00
	51	6106 BECMM	OTHER CASH	23,529.87	5,228,622.21
	51	6153	ACCOUNTS RECEIVABLE	282,660.36	1,129,541.21
	51	6153BD	ACCTS REC - BAD DEBT	.00	-5,861.01
	51	6171	INVENTORIES FOR CONSUMPTION	.00	328,556.00
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	26,523.96
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,041,968.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,519,085.00
		TOTAL ASSETS		16,761.41	11,721,794.82
LIABILITIES					
	51	7462	PREPAID ACCOUNT	-2,538.37	-86,676.66
	51	7541O	UNFUNDED PENSION LIAB OPEB	.00	-2,488,232.37
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-9,115,918.00
	51	7603	PURCHASE OBLIGATIONS	965,450.70	3,591,827.72
	51	7700O	DEFERRED INFLOW OPEB	.00	-960,640.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-200,550.02
		TOTAL LIABILITIES		962,912.33	-9,260,189.53
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,219,760.56	-8,593,468.90
	51	7602	EXPENDITURES CONTROL	1,205,537.52	8,409,776.84
	51	8737O	RESTRICTED - OTHER OPEB	.00	2,406,904.56
	51	8737P	RESTRICTED - OTHER	.00	7,797,383.02
	51	8739	RESTRICTED-NET ASSETS	.00	-8,890,373.09
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-965,450.70	-3,591,827.72
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,396,720.20
	51	8770	UNASSIGNED FUND BALANCE	.00	-2,396,720.20
		TOTAL FUND BALANCE		-979,673.74	-2,461,605.29
		TOTAL LIABILITIES + FUND BALANCE		-16,761.41	-11,721,794.82

BALANCE SHEET FOR 2024 7

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	333,186.82
		TOTAL ASSETS		.00	333,186.82
FUND BALANCE					
	70	8739	RESTRICTED-NET POSITION	.00	-333,186.82
		TOTAL FUND BALANCE		.00	-333,186.82
		TOTAL LIABILITIES + FUND BALANCE		.00	-333,186.82

BALANCE SHEET FOR 2024 7

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	.00	29,180,379.66
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-12,589,888.85
	80	6221	BUILDINGS	.00	392,516,984.43
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-115,840,549.72
	80	6231	TECHNOLOGY EQUIPMENT	.00	6,652,755.36
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-5,444,848.56
	80	6241	VEHICLES	.00	23,201,134.01
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-16,823,748.88
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	25,859,722.79
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-12,077,523.67
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	23,462,425.68
		TOTAL ASSETS		.00	350,170,581.82
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	887.07
	80	7602	EXPENDITURES CONTROL	.00	250.87
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-350,171,719.76
		TOTAL FUND BALANCE		.00	-350,170,581.82
		TOTAL LIABILITIES + FUND BALANCE		.00	-350,170,581.82

BALANCE SHEET FOR 2024 7

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS	.00	31,904,987.02
	81	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-7,059,649.07
	81	6231	TECHNOLOGY EQUIPMENT	.00	99,329.46
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-99,329.46
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-27,624.08
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	7,702,261.31
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,983,854.82
		TOTAL ASSETS		.00	28,687,460.36
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-28,687,460.36
		TOTAL FUND BALANCE		.00	-28,687,460.36
		TOTAL LIABILITIES + FUND BALANCE		.00	-28,687,460.36

BALANCE SHEET FOR 2024 7

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	243,211,225.00
		TOTAL ASSETS		.00	243,211,225.00
LIABILITIES					
	90	7442	BONDS PAYABLE CURRENT	.00	-12,371,000.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-222,619,000.00
	90	7551	COMPENSATED ABSENCES	.00	-8,221,225.00
		TOTAL LIABILITIES		.00	-243,211,225.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-243,211,225.00

** END OF REPORT - Generated by Kathy Phelps **