Warren County Board of Education

BALANCE SHEET FOR 2024 10

					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND					
ASSETS						
	10	6101		CASH IN BANK	565,358.71	39,630,718.66
	10	6102		CASH IN PAYROLL CLEARING ACCT	-77,546.55	838,292.67
	10	6106	FB&T	OTHER CASH	.00	1,002,483.49
	10	6106	FBTCO	OTHER CASH	.00	1,078,377.17
	10	6106	IBTMM	OTHER CASH	10.40	12,061.01
	10	6153		ACCOUNTS RECEIVABLE	-4,328.38	522,890.49
	10	6171	DBGI	INVENTORIES FOR CONSUMPTION	.00	494,410.97
	10	6181		PREPAID EXPENDITURES	.00	42,917.81
	10	6181WC		PREPD INSUR - WORKERS COMP	-26,659.40	23,439.75
		TOTAL ASSETS			456,834.78	43,645,592.02
LIABILITIES						
	10	7421		ACCOUNTS PAYABLE	-60,712.34	-60,712.34
	10	7460UE		UNEMPLOYMENT PAYABLE	134,615.75	-115.98
	10	7461		ACCR SALARIES & BENEFT PAYABLE	.00	40.29
	10	7461BR		ACCR HLTH BENFT - EMPLOYEE PD	.00	-40.29
	10	7461FX		ACCR HEALTH BENEFITS - FSA	-721.47	-22,070.33
	10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	14,977.91	-192,022.02
	10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	-3,719.39	-320,781.82
	10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-60.45	-9,734.29
	10	7471		FEDERAL TAX WITHHELD PAYABLE	33,957.74	-238,632.71
	10	7472		FICA WITHHELD PAYABLE	32,590.86	-234,737.00
	10	7473		STATE TAX WITHHELD PAYABLE	14,096.78	-135,340.43
	10	7474		KTRS WITHHELD PAYABLE	24,554.59	-610,446.51
	10	7475		CERS WITHHELD PAYABLE	22,853.13	-553,837.38
	10	7477		OTHER INSURANCES WITHHELD	1,093.96	-29,337.98
	10	7477DC		DEF COMP WITHHELD PAYABLE	18.00	-37,966.41
	10	7478		TSA WITHHELD PAYABLE	.00	-2,567.50
	10	7603		PURCHASE OBLIGATIONS	-608,849.83	7,808,846.68
		TOTAL LIABILITIES			-395,304.76	5,360,543.98
FUND BALANCE						
	10	6302		REVENUES CONTROL	-10,550,955.89	-152,776,427.22
	10	7602		EXPENDITURES CONTROL	9,880,576.04	139,494,861.06
	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	608,849.83	-7,808,846.68
	10	8770		UNASSIGNED FUND BALANCE	.00	-24,450,100.09
		TOTAL FUND BALANCE			-61,530.02	-49,006,136.00
		TOTAL LIABILITIES + FUND BALANCE			-456,834.78	-43,645,592.02

BALANCE SHEET FOR 2024 10

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	878,989.04	4,110,042.00
	20	6153	ACCOUNTS RECEIVABLE	-915,786.58	2,128,362.85
	20	6181	PREPAID EXPENDITURES	.00	45,774.17
		TOTAL ASSETS		-36,797.54	6,284,179.02
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-6,533.18	-6,533.18
	20	7603	PURCHASE OBLIGATIONS	586,300.01	2,482,888.05
		TOTAL LIABILITIES		579,766.83	2,476,354.87
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,664,146.67	-32,120,569.33
	20	7602	EXPENDITURES CONTROL	2,707,477.39	28,348,838.38
	20	8723	NONSPENDABLE-PREPAIDS	.00	-115,527.95
	20	8731	RESTRICTED GRANTS	.00	-2,390,386.94
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-586,300.01	-2,482,888.05
	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		-542,969.29	-8,760,533.89
		TOTAL LIABILITIES + FUND BALANCE		36,797.54	-6,284,179.02

BALANCE SHEET FOR 2024 10

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	1,860.02	297,380.58
	21	6106 SCBD	OTHER CASH	2,193.46	539,565.54
		TOTAL ASSETS		4,053.48	836,946.12
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	9,523.35	119,499.73
		TOTAL LIABILITIES		9,523.35	119,499.73
FUND BALANCE					
	21	6302	REVENUES CONTROL	-59,008.85	-1,097,291.16
	21	7602	EXPENDITURES CONTROL	54,955.37	260,345.04
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-9,523.35	-119,499.73
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	83,226.64
	21	8770	UNASSIGNED FUND BALANCE	.00	-83,226.64
		TOTAL FUND BALANCE		-13,576.83	-956,445.85
		TOTAL LIABILITIES + FUND BALANCE		-4,053.48	-836,946.12

BALANCE SHEET FOR 2024 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-316,087.52	4,849,468.81
		TOTAL ASSETS		-316,087.52	4,849,468.81
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-23,119,852.75
	32	7602	EXPENDITURES CONTROL	316,087.52	18,270,383.94
		TOTAL FUND BALANCE		316,087.52	-4,849,468.81
		TOTAL LIABILITIES + FUND BALANCE		316,087.52	-4,849,468.81

BALANCE SHEET FOR 2024 10

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81038	CASH IN BANK	2,164.08	65,524.97
	36	6101	81117	CASH IN BANK	10,433.47	196,405.06
	36	6101	82329	CASH IN BANK	40,360,270.44	41,409,683.37
	36	6101	82437	CASH IN BANK	1,521.77	46,076.85
	36	6101	83226	CASH IN BANK	.00	-6,044,902.25
	36	6101	83232	CASH IN BANK	-355,255.20	-3,475,440.87
	36	6101	83457	CASH IN BANK	-4,690.91	-5,863.64
	36	6101	83506	CASH IN BANK	-2,264,124.14	-12,596,608.35
	36	6101	83548	CASH IN BANK	.00	-1,800.00
	36	6101	84036	CASH IN BANK	.00	-15,050.00
	36	6101	84037	CASH IN BANK	.00	-33,351.12
	36	6101	84038	CASH IN BANK	-17,890.19	-98,490.19
	36	6101	84264	CASH IN BANK	-185,658.70	-185,658.70
	36	6101	84266	CASH IN BANK	-22,862.55	-22,862.55
	36	6101	84347	CASH IN BANK	-288,249.95	-288,249.95
	36	6101	84348	CASH IN BANK	-22,862.55	-22,862.55
	36	6101	87130	CASH IN BANK	.00	59,173.40
	36	6101	89180	CASH IN BANK	.00	86,490.58
	36	6101	89199	CASH IN BANK	.00	-32,107.46
	36	6101	89288	CASH IN BANK	2,245.92	68,003.05
	36	6106	82329	OTHER CASH	-41,440,760.09	.00
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	60,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	32,107.46
		TOTAL ASSETS			-4,225,718.60	19,200,217.11
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-3,994,532.68	52,329,676.36
		TOTAL LIABILITIES			-3,994,532.68	52,309,676.36
FUND BALANCE						
	36	6302		REVENUES CONTROL	600,554.81	-44,616,711.63
	36	7602		EXPENDITURES CONTROL	3,625,163.79	67,466,581.31
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-42,030,086.79
	36	8753		ASSIGNED-PURCH OBL - CURRENT	3,994,532.68	-52,329,676.36
	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			8,220,251.28	-71,509,893.47
		TOTAL LIABILITIES + FUND BALANCE			4,225,718.60	-19,200,217.11

BALANCE SHEET FOR 2024 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	-316,087.52	-15,359,306.91
	40	7602	EXPENDITURES CONTROL	316,087.52	15,359,306.91
	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 10

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	104,890.15	2,525,163.98
	51	6103	PETTY CASH	.00	4,200.00
	51	6106 BECMM	OTHER CASH	23,102.45	5,293,349.65
	51	6153	ACCOUNTS RECEIVABLE	-73,298.51	1,297,782.62
	51	6153BD	ACCTS REC - BAD DEBT	.00	-5,861.01
	51	6171	INVENTORIES FOR CONSUMPTION	-61,990.55	51,204.39
	51	6172	USDA INVENTORY FOR COMMODITIES	-17,417.20	31,971.25
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,041,968.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,519,085.00
		TOTAL ASSETS		-24,713.66	11,758,863.89
LIABILITIES					
	51	7462	PREPAID ACCOUNT	4,989.86	-78,342.13
	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	1,320,092.50	4,444,538.03
	51	7700O	DEFERRED INFLOW OPEB	.00	-960,640.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-200,550.02
		TOTAL LIABILITIES		1,325,082.36	-8,399,144.69
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,397,020.15	-13,083,887.67
	51	7602	EXPENDITURES CONTROL	1,416,743.95	12,854,792.01
	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	-1,320,092.50	-4,444,538.03
	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		-1,300,368.70	-3,359,719.20
		TOTAL LIABILITIES + FUND BALANCE		24,713.66	-11,758,863.89

BALANCE SHEET FOR 2024 10

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 10

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 8	GOVERNMENTAL ASSETS				
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	.00	29,157,994.70
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-12,553,240.98
	80	6221	BUILDINGS	.00	381,890,147.17
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-110,800,797.39
	80	6231	TECHNOLOGY EQUIPMENT	-55,162.90	6,722,213.38
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	55,162.90	-5,138,943.93
	80	6241	VEHICLES	247,976.00	23,449,110.01
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-16,823,748.88
	80	6251	OTHER MACHINERY & EQUIPMENT	1,128,850.79	26,548,270.78
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	3,366.60	-11,680,785.43
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	23,462,425.68
		TOTAL ASSETS		1,380,193.39	346,306,384.68
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	5,681,684.97
	80	7602	EXPENDITURES CONTROL	33.33	155,784.58
	80	8710	INVESTMENT IN GOV'T ASSETS	-1,380,226.72	-352,143,854.23
		TOTAL FUND BALANCE		-1,380,193.39	-346,306,384.68
		TOTAL LIABILITIES + FUND BALANCE		-1,380,193.39	-346,306,384.68

BALANCE SHEET FOR 2024 10

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS	.00	31,671,350.38
	81	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-6,917,322.85
	81	6231	TECHNOLOGY EQUIPMENT	-4,404.00	94,925.46
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	4,404.00	-94,925.46
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-27,624.08
	81	6251	OTHER MACHINERY & EQUIPMENT	509,146.41	8,121,218.00
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,893,665.10
		TOTAL ASSETS		509,146.41	29,105,296.35
FUND BALANCE					
	81	6302	REVENUES CONTROL	.00	88,663.74
	81	7602	EXPENDITURES CONTROL	.00	2,646.68
	81	8711	INVESTMENT IN BUSINESS ASSETS	-509,146.41	-29,196,606.77
		TOTAL FUND BALANCE		-509,146.41	-29,105,296.35
		TOTAL LIABILITIES + FUND BALANCE		-509,146.41	-29,105,296.35

BALANCE SHEET FOR 2024 10

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 **