

Warren County School District
Statement of Activities
June 30, 2006

Functions/Programs		Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:								
Instruction:								
1100	Regular instruction	\$ 25,533,859	\$ 26,109	\$ 2,321,456	\$ -	\$ (23,186,294)	\$ -	\$ (23,186,294)
1200	Special instruction	9,131,785	-	5,360,925	-	(3,770,860)	-	(3,770,860)
1300	Vocational instruction	1,446,305	-	278,677	-	(1,167,628)	-	(1,167,628)
1400	Other instructional programs	1,747,559	-	1,672,000	-	(75,559)	-	(75,559)
1600	Adult education programs	-	20	-	-	20	-	20
Total instructional services		37,859,508	26,129	9,633,058	-	(28,200,321)	-	(28,200,321)
Support services:								
2100	Pupil personnel	1,231,146	-	89,400	-	(1,141,746)	-	(1,141,746)
2200	Instructional staff	2,534,891	-	867,870	-	(1,667,021)	-	(1,667,021)
2300	Administration	4,392,275	-	178,637	-	(4,213,638)	-	(4,213,638)
2400	Pupil health	391,328	-	133,641	-	(257,687)	-	(257,687)
2500	Business services	664,226	-	30,280	-	(633,946)	-	(633,946)
2600	Operation and maintenance of plant services	6,339,133	3,594	132,098	-	(6,203,441)	-	(6,203,441)
2700	Student transportation	4,751,627	-	3,151,769	-	(1,599,858)	-	(1,599,858)
2800	Central	273,895	-	236,202	-	(37,693)	-	(37,693)
2900	Other support services	93,347	-	-	-	(93,347)	-	(93,347)
Total support services		20,671,868	3,594	4,819,897	-	(15,848,377)	-	(15,848,377)
Non-instructional services:								
3200	Student activities	1,023,919	90,930	23,654	-	(909,335)	-	(909,335)
3300	Community services (excl. 3340)	20,084	-	17,462	-	(2,622)	-	(2,622)
3400	Scholarships and awards	-	-	-	-	-	-	-
5100-83	Interest on long-term debt	428,913	-	876,796	-	447,883	-	447,883
0750	Unallocated depreciation expense	-	-	-	-	-	-	-
Total non-instructional services		1,472,916	90,930	917,912	-	(464,074)	-	(464,074)
Total governmental activities		60,004,292	120,653	15,370,867	-	(44,512,772)	-	(44,512,772)
3100	Business-type activities:							
	Food service	1,650,612	806,068	790,538	-	-	(54,006)	(54,006)
Total primary government		\$ 61,654,904	\$ 926,721	\$ 16,161,405	\$ -	(44,512,772)	(54,006)	(44,566,778)
General revenues								
Taxes:								
6111	Property taxes, levied for general purposes,net					24,596,400	-	24,596,400
	Taxes levied for specific purposes					-	-	-
	Grants, subsidies and contributions not restricted					21,767,073	-	21,767,073
9640, 9611	Receipts from member districts					-	-	-
6500	Investment earnings					359,622	826	360,448
	Miscellaneous income					640,187	26,110	666,297
8888	Special items					-	-	-
8889	Extraordinary items					-	-	-
	Transfers					-	-	-
Total general revenues, special items, extraordinary items and transfers						47,363,282	26,936	47,390,218
Change in net assets						2,850,510	(27,070)	2,823,440
Net assets-beginning						18,505,925	309,955	18,815,880
Prior period adjustment						-	-	-
Net assets-ending						\$ 21,356,435	\$ 282,885	\$ 21,639,320

The accompanying notes are an integral part of these statements.