

**Warren County School District**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2006**

	General Fund	Capital Reserve	Capital Projects	Debt Service	Non Major Funds	Total Gov't Funds
<b>Assets</b>						
0100 Cash and cash equivalents	\$ 5,576,446	\$ 1,718,798	\$ 392,538	\$ 500	\$ -	\$ 7,688,282
0110 Investments	87,597	-	-	-	-	87,597
0120 Taxes receivable (net)	3,014,872	-	-	-	-	3,014,872
0130 Due from other funds	614,081	686,490	-	-	6,261	1,306,832
0141 Due from other governments	799,391	-	-	-	-	799,391
0146 Due from primary government	-	-	-	-	-	-
0147 Due from component units	-	-	-	-	-	-
0150 Other receivables	64,882	246	-	-	-	65,128
0160 Advances to other funds	-	-	-	-	-	-
0170 Inventories	-	-	-	-	-	-
0180 Prepaid expenses	670,620	-	-	-	-	670,620
0190 Other current assets	197,220	-	-	-	-	197,220
XXXX Total assets	<u>\$ 11,025,109</u>	<u>\$ 2,405,534</u>	<u>\$ 392,538</u>	<u>\$ 500</u>	<u>\$ 6,261</u>	<u>\$ 13,829,942</u>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
0400 Due to other funds	\$ 692,752	\$ 178,376	\$ -	\$ -	\$ -	\$ 871,128
0411 Due to other governments	-	-	-	-	-	-
0412 Due to primary government	-	-	-	-	-	-
0413 Due to component units	-	-	-	-	-	-
0420 Accounts payable	611,009	56,484	41,654	-	2,123	711,270
0430 Contracts payable	-	-	-	-	-	-
0440 Current portion of long-term debt	-	-	-	-	-	-
0450 Short-term payables	-	-	-	-	-	-
0461 Accrued salaries and benefits	1,454,768	-	-	-	4,138	1,458,906
0462 Payroll deductions and withholdings	337,472	-	-	-	-	337,472
0470 Advances from other funds	-	-	-	-	-	-
0480 Deferred revenues	2,348,620	-	-	-	-	2,348,620
0490 Other current liabilities	158,102	-	-	-	-	158,102
XXXX Total liabilities	<u>5,602,723</u>	<u>234,860</u>	<u>41,654</u>	<u>-</u>	<u>6,261</u>	<u>5,885,498</u>
<b>Fund Balances</b>						
<b>Standard Fund Balance Reserves</b>						
0751 Reserve for inventories	-	-	-	-	-	-
0752 Reserve for prepaid expenses	-	-	-	-	-	-
0753 Reserve for encumbrances	-	-	-	-	-	-
0754 Reserve for retirement of long-term debt	-	-	-	500	-	500
0755 Reserve for Capital Projects	-	-	350,884	-	-	350,884
0795 Reserve for other (explain)	-	-	-	-	-	-
0760 Specific fund balance reserves	-	-	-	-	-	-
0771 Unreserved - designated	2,391,465	2,170,674	-	-	-	4,562,139
0772 Unreserved - undesignated	3,030,921	-	-	-	-	3,030,921
XXXX Total fund balances	<u>5,422,386</u>	<u>2,170,674</u>	<u>350,884</u>	<u>500</u>	<u>-</u>	<u>7,944,444</u>
XXXX Total liabilities and fund balances	<u>\$ 11,025,109</u>	<u>\$ 2,405,534</u>	<u>\$ 392,538</u>	<u>\$ 500</u>	<u>\$ 6,261</u>	<u>\$ 13,829,942</u>

The accompanying notes are an integral part of these statements.