Warren County Board of Education

BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	573,690.02	34,420,835.86
	10	6102	CASH IN PAYROLL CLEARING ACCT	892,183.62	1,837,185.98
	10	6106 FB&T	OTHER CASH	4,608.24	1,020,291.92
	10	6106 FBTCO	OTHER CASH	.00	1,086,943.43
	10	6153	ACCOUNTS RECEIVABLE	52,739.10	450,489.28
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	494,410.97
	10	6181	PREPAID EXPENDITURES	.00	125,699.09
	10	6181WC	PREPD INSUR - WORKERS COMP	-11,706.23	196,978.15
	TOTAL ASSETS			1,511,514.75	39,632,834.68
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-1,423,114.19	-2,454,741.12
	10	7460UE	UNEMPLOYMENT PAYABLE	14,919.40	8,335.23
	10	7461FX	ACCR HEALTH BENEFITS - FSA	37,849.50	-21,287.15
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-202,790.04	-202,790.04
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	282,878.21	-317,698.49
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	8,549.81	-9,712.08
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	.00	-4,505.00
	10	7471	FEDERAL TAX WITHHELD PAYABLE	144,504.41	-162,811.25
	10	7472	FICA WITHHELD PAYABLE	76,795.62	-177,009.10
	10	7473	STATE TAX WITHHELD PAYABLE	119,489.99	-28,480.38
	10	7474	KTRS WITHHELD PAYABLE	-105,772.51	-106,384.03
	10	7475	CERS WITHHELD PAYABLE	687,647.08	-225,455.86
	10	7477	OTHER INSURANCES WITHHELD	27,798.74	-29,126.62
	10	7477DC	DEF COMP WITHHELD PAYABLE	136,526.42	-37,675.69
	10	7478	TSA WITHHELD PAYABLE	674.64	674.64
	10	7603	PURCHASE OBLIGATIONS	6,139,627.28	12,459,442.86
	TOTAL LIABILITIES			5,945,584.36	8,690,775.92
FUND BALANCE					
	10	6302	REVENUES CONTROL	-6,765,723.44	-6,765,723.44
	10	7602	EXPENDITURES CONTROL	5,448,251.61	5,448,251.61
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-494,410.97
	10	8723	NONSPENDABLE-PREPAIDS	.00	-334,383.47
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-767,188.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-6,139,627.28	-12,459,442.86
	10	8770	UNASSIGNED FUND BALANCE	.00	-32,950,713.47
	TOTAL FUND BALANCE			-7,457,099.11	-48,323,610.60
TOTAL LIABILITIES + FUND BALANCE				-1,511,514.75	-39,632,834.68

BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	3,614,364.28	4,135,990.59
	20	6153	ACCOUNTS RECEIVABLE	-4,937,822.21	1,094,795.13
	20	6181	PREPAID EXPENDITURES	.00	45,774.17
		TOTAL ASSETS		-1,323,457.93	5,276,559.89
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	372,869.54	.00
	20	7481	DEFERRED REVENUE	3,595,647.41	.00
	20	7603	PURCHASE OBLIGATIONS	-534,765.17	1,217,747.59
		TOTAL LIABILITIES		3,433,751.78	1,217,747.59
FUND BALANCE					
	20	6302	REVENUES CONTROL	-4,619,487.74	-4,619,487.74
	20	7602	EXPENDITURES CONTROL	1,974,428.72	1,974,428.72
	20	8723	NONSPENDABLE-PREPAIDS	.00	-45,774.17
	20	8731	RESTRICTED GRANTS	.00	-2,580,494.98
	20	8753	ASSIGNED-PURCH OBL - CURRENT	534,765.17	-1,217,747.59
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,752,512.76
	20	8770	UNASSIGNED FUND BALANCE	.00	-1,757,744.48
		TOTAL FUND BALANCE		-2,110,293.85	-6,494,307.48
		TOTAL LIABILITIES + FUND BALANCE		1,323,457.93	-5,276,559.89

BALANCE SHEET FOR 2025 1

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-16,350.15	234,176.61
	21	6106 SCBD	OTHER CASH	2,284.30	537,368.44
		TOTAL ASSETS		-14,065.85	771,545.05
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	6,216.75	.00
	21	7603	PURCHASE OBLIGATIONS	21,052.78	33,116.26
		TOTAL LIABILITIES		27,269.53	33,116.26
FUND BALANCE					
	21	6302	REVENUES CONTROL	-9,139.90	-9,139.90
	21	7602	EXPENDITURES CONTROL	16,989.00	16,989.00
	21	8737	RESTRICTED - OTHER	.00	-779,394.15
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-21,052.78	-33,116.26
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	12,063.48
	21	8770	UNASSIGNED FUND BALANCE	.00	-12,063.48
		TOTAL FUND BALANCE		-13,203.68	-804,661.31
		TOTAL LIABILITIES + FUND BALANCE		14,065.85	-771,545.05

BALANCE SHEET FOR 2025 1

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 2025 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	818,678.00	1,834,075.05
		TOTAL ASSETS		818,678.00	1,834,075.05
FUND BALANCE					
	31	6302	REVENUES CONTROL	-818,678.00	-818,678.00
	31	8737	RESTRICTED - OTHER	.00	-1,015,397.05
		TOTAL FUND BALANCE		-818,678.00	-1,834,075.05
		TOTAL LIABILITIES + FUND BALANCE		-818,678.00	-1,834,075.05

BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,595,300.49	7,100,381.35
		TOTAL ASSETS		2,595,300.49	7,100,381.35
FUND BALANCE					
	32	6302	REVENUES CONTROL	-4,513,767.00	-4,513,767.00
	32	7602	EXPENDITURES CONTROL	1,918,466.51	1,918,466.51
	32	8737	RESTRICTED - OTHER	.00	-4,505,080.86
		TOTAL FUND BALANCE		-2,595,300.49	-7,100,381.35
		TOTAL LIABILITIES + FUND BALANCE		-2,595,300.49	-7,100,381.35

BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81038	CASH IN BANK	400.54	66,775.84
	36	6101	81117	CASH IN BANK	3,600.00	211,732.47
	36	6101	82329	CASH IN BANK	-2,651,947.64	33,949,955.13
	36	6101	82437	CASH IN BANK	-3,830.00	42,844.80
	36	6101	83226	CASH IN BANK	.00	-6,044,902.25
	36	6101	83232	CASH IN BANK	-2,212,207.71	-8,070,765.90
	36	6101	83506	CASH IN BANK	-1,445,462.82	23,952,914.73
	36	6101	84038	CASH IN BANK	-55,545.00	.00
	36	6101	84264	CASH IN BANK	-2,220.00	-267,038.94
	36	6101	84266	CASH IN BANK	-43,158.40	-180,333.70
	36	6101	84347	CASH IN BANK	-57,649.99	-516,274.91
	36	6101	84348	CASH IN BANK	-12,675.00	-149,850.30
	36	6101	84388	CASH IN BANK	-433,534.00	.00
	36	6101	89199	CASH IN BANK	.00	-24,587.99
	36	6101	89288	CASH IN BANK	415.69	69,301.23
	36	6153	81117	ACCOUNTS RECEIVABLE	-3,600.00	48,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	24,587.99
		TOTAL ASSETS			-6,917,414.33	43,112,358.20
LIABILITIES						
	36	7421	82329	ACCOUNTS PAYABLE	2,855,589.53	.00
	36	7421	82437	ACCOUNTS PAYABLE	3,830.00	.00
	36	7421	83232	ACCOUNTS PAYABLE	2,212,207.71	.00
	36	7421	83506	ACCOUNTS PAYABLE	1,590,954.45	.00
	36	7421	84038	ACCOUNTS PAYABLE	55,545.00	.00
	36	7421	84264	ACCOUNTS PAYABLE	2,220.00	.00
	36	7421	84266	ACCOUNTS PAYABLE	43,158.40	.00
	36	7421	84347	ACCOUNTS PAYABLE	57,649.99	.00
	36	7421	84348	ACCOUNTS PAYABLE	12,675.00	.00
	36	7421	84388	ACCOUNTS PAYABLE	433,534.00	.00
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-21,690.93	73,710,119.21
		TOTAL LIABILITIES			7,245,673.15	73,690,119.21
FUND BALANCE						
	36	6302		REVENUES CONTROL	-349,949.75	-349,949.75
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-42,742,501.15
	36	8753		ASSIGNED-PURCH OBL - CURRENT	21,690.93	-73,710,119.21
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	73,731,810.14
	36	8770		UNASSIGNED FUND BALANCE	.00	-73,731,717.44
		TOTAL FUND BALANCE			-328,258.82	-116,802,477.41
		TOTAL LIABILITIES + FUND BALANCE			6,917,414.33	-43,112,358.20

BALANCE SHEET FOR 2025 1

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	-1,918,466.51	-1,918,466.51
	40	7602	EXPENDITURES CONTROL	1,918,466.51	1,918,466.51
	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 2025 1

					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND					
ASSETS						
	51	6101		CASH IN BANK	-320,297.51	1,616,464.01
	51	6103		PETTY CASH	4,200.00	4,200.00
	51	6106	BECMM	OTHER CASH	24,122.63	5,360,340.37
	51	6153		ACCOUNTS RECEIVABLE	-92,278.02	9,456.03
	51	6171		INVENTORIES FOR CONSUMPTION	.00	206,524.49
	51	6172		USDA INVENTORY FOR COMMODITIES	.00	59,167.98
	51	6400O		DEFERRED OUTFLOWS OPEB	.00	1,041,968.01
	51	6400P		DEFERRED OUTFLOWS GASB 68	.00	1,519,085.00
		TOTAL ASSETS			-384,252.90	9,817,205.89
LIABILITIES						
	51	7421		ACCOUNTS PAYABLE	134,582.17	.00
	51	7462		PREPAID ACCOUNT	-1,144.64	-64,305.96
	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	-74,331.55	1,384,436.67
	51	7700O		DEFERRED INFLOW OPEB	.00	-960,640.20
	51	7700P		DEFERRED INFLOW GASB 68	.00	-200,550.02
		TOTAL LIABILITIES			59,105.98	-11,445,209.88
FUND BALANCE						
	51	6302		REVENUES CONTROL	-36,488.75	-36,488.75
	51	7602		EXPENDITURES CONTROL	287,304.12	287,304.12
	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	-7,455,534.79
	51	8753		ASSIGNED-PURCH OBL - CURRENT	74,331.55	-1,384,436.67
	51	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,458,768.22
	51	8770		UNASSIGNED FUND BALANCE	.00	-1,445,895.72
		TOTAL FUND BALANCE			325,146.92	1,628,003.99
		TOTAL LIABILITIES + FUND BALANCE			384,252.90	-9,817,205.89

BALANCE SHEET FOR 2025 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 TRUST/AGENCY FUNDS					
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 2025 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	.00	30,094,727.16
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-12,553,240.98
	80	6221	BUILDINGS	.00	382,675,604.75
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-110,800,797.39
	80	6231	TECHNOLOGY EQUIPMENT	.00	6,709,556.65
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-5,007,016.36
	80	6241	VEHICLES	.00	23,992,988.47
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,962,662.34
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	29,005,189.86
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,619,694.19
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	23,462,425.68
		TOTAL ASSETS		.00	352,070,820.88
FUND BALANCE					
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-352,070,820.88
		TOTAL FUND BALANCE		.00	-352,070,820.88
		TOTAL LIABILITIES + FUND BALANCE		.00	-352,070,820.88

BALANCE SHEET FOR 2025 1

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	.00	94,925.46
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.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	.00	8,477,521.20
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,844,254.67
		TOTAL ASSETS		.00	29,511,009.98
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-29,511,009.98
		TOTAL FUND BALANCE		.00	-29,511,009.98
		TOTAL LIABILITIES + FUND BALANCE		.00	-29,511,009.98

BALANCE SHEET FOR 2025 1

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 **