

# ERLANGER-ELSMERE SCHOOLS

## BALANCE SHEET FOR 2025 4

| FUND: 1 GENERAL FUND |   |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE    |
|----------------------|---|---------------------------------|--------------------------|-----------------------|
| <b>ASSETS</b>        |   |                                 |                          |                       |
| 10                   | 6101                                    | CASH IN BANK                    | 2,978,355.68             | 11,445,482.54         |
| 10                   | 6111                                    | INVESTMENTS                     | -3,507.04                | 2,245,007.17          |
| 10                   | 6153                                    | ACCOUNTS RECEIVABLE             | .00                      | 11,304.26             |
|                      | <b>TOTAL ASSETS</b>                     |                                 | <b>2,974,848.64</b>      | <b>13,701,793.97</b>  |
| <b>LIABILITIES</b>   |   |                                 |                          |                       |
| 10                   | 7420A                                   | ACI Payable                     | 5,495.52                 | -3,198.88             |
| 10                   | 7461                                    | ACCR SALARIES & BENEFIT PAYABLE | -35,649.98               | -45,336.69            |
| 10                   | 7493                                    | SICK LEAVE PAYABLE IN PROCESS   | .00                      | -20,109.45            |
| 10                   | 7603                                    | PURCHASE OBLIGATIONS            | -115,036.70              | 1,755,847.73          |
|                      | <b>TOTAL LIABILITIES</b>                |                                 | <b>-145,191.16</b>       | <b>1,687,202.71</b>   |
| <b>FUND BALANCE</b>  |   |                                 |                          |                       |
| 10                   | 6302                                    | REVENUES CONTROL                | -4,740,969.92            | -7,549,529.95         |
| 10                   | 7602                                    | EXPENDITURES CONTROL            | 1,796,275.74             | 6,085,752.07          |
| 10                   | 8732                                    | RESTRICTED SICK LEAVE PAYABLE   | .00                      | -65,293.09            |
| 10                   | 8753                                    | ASSIGNED-PURCH OBL - CURRENT    | 115,036.70               | -1,755,847.73         |
| 10                   | 8770                                    | UNASSIGNED FUND BALANCE         | .00                      | -12,104,077.98        |
|                      | <b>TOTAL FUND BALANCE</b>               |                                 | <b>-2,829,657.48</b>     | <b>-15,388,996.68</b> |
|                      | <b>TOTAL LIABILITIES + FUND BALANCE</b> |                                 | <b>-2,974,848.64</b>     | <b>-13,701,793.97</b> |

## BALANCE SHEET FOR 2025 4

| FUND: 2 SPECIAL REVENUE |       |   | NET CHANGE FOR PERIOD | ACCOUNT BALANCE    |
|-------------------------|-------|---|-----------------------|--------------------|
| <b>ASSETS</b>           |       |   |                       |                    |
| 20                      | 6101  | CASH IN BANK                            | 220,303.04            | 80,892.34          |
| 20                      | 6153  | ACCOUNTS RECEIVABLE                     | .00                   | 4,269.96           |
|                         |       | <b>TOTAL ASSETS</b>                     | <b>220,303.04</b>     | <b>85,162.30</b>   |
| <b>LIABILITIES</b>      |       |   |                       |                    |
| 20                      | 7420A | ACI Payable                             | 2,994.97              | -29.75             |
| 20                      | 7603  | PURCHASE OBLIGATIONS                    | -65,923.56            | 530,022.02         |
|                         |       | <b>TOTAL LIABILITIES</b>                | <b>-62,928.59</b>     | <b>529,992.27</b>  |
| <b>FUND BALANCE</b>     |       |   |                       |                    |
| 20                      | 6302  | REVENUES CONTROL                        | -612,823.18           | -1,342,667.26      |
| 20                      | 7602  | EXPENDITURES CONTROL                    | 389,525.17            | 1,257,534.71       |
| 20                      | 8753  | ASSIGNED-PURCH OBL - CURRENT            | 65,923.56             | -530,022.02        |
|                         |       | <b>TOTAL FUND BALANCE</b>               | <b>-157,374.45</b>    | <b>-615,154.57</b> |
|                         |       | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-220,303.04</b>    | <b>-85,162.30</b>  |

## BALANCE SHEET FOR 2025 4

| FUND: 22 DIST ACTIVITY (SPEC REV MY) |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                        |      |                                  |                          |                    |
| 22                                   | 6101 | CASH IN BANK                     | 15,342.06                | 93,912.30          |
|                                      |      | TOTAL ASSETS                     | 15,342.06                | 93,912.30          |
| <b>LIABILITIES</b>                   |      |                                  |                          |                    |
| 22                                   | 7603 | PURCHASE OBLIGATIONS             | 2,658.30                 | 5,379.56           |
|                                      |      | TOTAL LIABILITIES                | 2,658.30                 | 5,379.56           |
| <b>FUND BALANCE</b>                  |      |                                  |                          |                    |
| 22                                   | 6302 | REVENUES CONTROL                 | -16,701.00               | -105,887.35        |
| 22                                   | 7602 | EXPENDITURES CONTROL             | 1,358.94                 | 11,975.05          |
| 22                                   | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -2,658.30                | -5,379.56          |
|                                      |      | TOTAL FUND BALANCE               | -18,000.36               | -99,291.86         |
|                                      |      | TOTAL LIABILITIES + FUND BALANCE | -15,342.06               | -93,912.30         |

## BALANCE SHEET FOR 2025 4

| FUND: 25 DISTR ACTIV FUND- SPECIAL REVE |       |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---|-------|---|--------------------------|--------------------|
| <b>ASSETS</b>                           |       |   |                          |                    |
| 25                                      | 6101  | CASH IN BANK                            | 6,272.65                 | 178,482.30         |
|   |       | <b>TOTAL ASSETS</b>                     | <b>6,272.65</b>          | <b>178,482.30</b>  |
| <b>LIABILITIES</b>                      |       |   |                          |                    |
| 25                                      | 7420A | ACI Payable                             | -439.06                  | -2,042.96          |
| 25                                      | 7603  | PURCHASE OBLIGATIONS                    | -12,375.18               | 46,764.73          |
|   |       | <b>TOTAL LIABILITIES</b>                | <b>-12,814.24</b>        | <b>44,721.77</b>   |
| <b>FUND BALANCE</b>                     |       |   |                          |                    |
| 25                                      | 6302  | REVENUES CONTROL                        | -49,919.80               | -285,792.31        |
| 25                                      | 7602  | EXPENDITURES CONTROL                    | 44,086.21                | 109,352.97         |
| 25                                      | 8753  | ASSIGNED-PURCH OBL - CURRENT            | 12,375.18                | -46,764.73         |
|   |       | <b>TOTAL FUND BALANCE</b>               | <b>6,541.59</b>          | <b>-223,204.07</b> |
|   |       | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-6,272.65</b>         | <b>-178,482.30</b> |

## BALANCE SHEET FOR 2025 4

| FUND: 310 CAPITAL OUTLAY FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |      |                                  |                          |                    |
| 31                            | 6101 | CASH IN BANK                     | .00                      | 32,553.45          |
|                               |      | TOTAL ASSETS                     | .00                      | 32,553.45          |
| FUND BALANCE                  |      |                                  |                          |                    |
| 31                            | 6302 | REVENUES CONTROL                 | .00                      | -106,300.00        |
| 31                            | 7602 | EXPENDITURES CONTROL             | .00                      | 73,746.55          |
|                               |      | TOTAL FUND BALANCE               | .00                      | -32,553.45         |
|                               |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -32,553.45         |

## BALANCE SHEET FOR 2025 4

| FUND: 320 BUILDING FUND (5 CENT LEVY) |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE                          |      |                      |                          |                    |
| 32                                    | 6302 | REVENUES CONTROL     | .00                      | -298,945.00        |
| 32                                    | 7602 | EXPENDITURES CONTROL | .00                      | 298,945.00         |
| TOTAL FUND BALANCE                    |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE      |      |                      | .00                      | .00                |

## BALANCE SHEET FOR 2025 4

| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 36                          | 6101 | CASH IN BANK                     | -227,901.90              | 608,420.78         |
|                             |      | TOTAL ASSETS                     | -227,901.90              | 608,420.78         |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | 1,417,495.65             | 1,871,279.40       |
|                             |      | TOTAL LIABILITIES                | 1,417,495.65             | 1,871,279.40       |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 36                          | 7602 | EXPENDITURES CONTROL             | 227,901.90               | 1,602,453.84       |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -2,210,874.62      |
| 36                          | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -1,417,495.65            | -1,871,279.40      |
|                             |      | TOTAL FUND BALANCE               | -1,189,593.75            | -2,479,700.18      |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | 227,901.90               | -608,420.78        |

## BALANCE SHEET FOR 2025 4

| FUND: 400 DEBT SERVICE FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| FUND BALANCE                |      |                                  |                          |                    |
| 40                          | 6302 | REVENUES CONTROL                 | .00                      | -372,691.55        |
| 40                          | 7602 | EXPENDITURES CONTROL             | .00                      | 372,691.55         |
|                             |      | TOTAL FUND BALANCE               | .00                      | .00                |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | .00                |



# ERLANGER-ELSMERE SCHOOLS

## BALANCE SHEET FOR 2025 4

| FUND: 51 FOOD SERVICE FUND |       |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------|-------|---|--------------------------|----------------------|
| <b>ASSETS</b>              |       |   |                          |                      |
| 51                         | 6101  | CASH IN BANK                            | 61,258.73                | 1,609,479.17         |
| 51                         | 6171  | INVENTORIES FOR CONSUMPTION             | .00                      | 38,200.80            |
|                            |       | <b>TOTAL ASSETS</b>                     | <b>61,258.73</b>         | <b>1,647,679.97</b>  |
| <b>LIABILITIES</b>         |       |   |                          |                      |
| 51                         | 7420A | ACI Payable                             | -1,632.56                | -8,590.07            |
| 51                         | 7541O | UNFUNDED PENSION LIB OPEB               | .00                      | 30,984.00            |
| 51                         | 7541P | UNFUNDED PENSION LIB PENSION            | .00                      | -1,439,999.00        |
| 51                         | 7603  | PURCHASE OBLIGATIONS                    | -117,360.11              | 1,040,646.94         |
|                            |       | <b>TOTAL LIABILITIES</b>                | <b>-118,992.67</b>       | <b>-376,958.13</b>   |
| <b>FUND BALANCE</b>        |       |   |                          |                      |
| 51                         | 6302  | REVENUES CONTROL                        | -278,006.42              | -444,546.10          |
| 51                         | 6400O | DEF OUTFLOW RESOURCES OPEB              | .00                      | 162,810.00           |
| 51                         | 6400P | DEF OUTFLOW RESOURCES PENSION           | .00                      | 450,175.00           |
| 51                         | 7602  | EXPENDITURES CONTROL                    | 218,380.25               | 610,838.81           |
| 51                         | 7700O | DEFERRED INFLOW RESOURCES OPEB          | .00                      | -569,474.00          |
| 51                         | 7700P | DEFERRED INFLOW RESOURCES PENS          | .00                      | -331,165.00          |
| 51                         | 8712  | UNRESTRICTED NET POSITION               | .00                      | -1,767,181.81        |
| 51                         | 8737O | RESTRICTED OTHER - OPEB                 | .00                      | 375,680.00           |
| 51                         | 8737P | RESTRICTED-OTHER                        | .00                      | 1,320,989.00         |
| 51                         | 8739I | INVENTORY RESTRICTED                    | .00                      | -38,200.80           |
| 51                         | 8753  | ASSIGNED-PURCH OBL - CURRENT            | 117,360.11               | -1,040,646.94        |
|                            |       | <b>TOTAL FUND BALANCE</b>               | <b>57,733.94</b>         | <b>-1,270,721.84</b> |
|                            |       | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-61,258.73</b>        | <b>-1,647,679.97</b> |

**BALANCE SHEET FOR 2025 4**

| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 80                               | 6201 | FIXED ASSETS LAND              | .00                      | 665,532.00         |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 1,589,510.48       |
| 80                               | 6212 | ACCUM. DEP. LAND IMPROVEMENTS  | .00                      | -1,255,757.38      |
| 80                               | 6221 | BUILDINGS & BLD. IMPROVEMENTS  | .00                      | 43,927,316.07      |
| 80                               | 6222 | ACCUMULATED DEP. BUILDINGS     | .00                      | -21,011,215.70     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 2,709,817.80       |
| 80                               | 6232 | ACCUMULATED DEP.TECH EQUIPMENT | .00                      | -2,090,379.02      |
| 80                               | 6241 | MACHINERY AND EQUIPMENT        | .00                      | 1,489,437.06       |
| 80                               | 6242 | ACCUMULATED DEPRECIATION       | .00                      | -968,867.00        |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 1,106,308.12       |
| 80                               | 6252 | ACCUMULATED DEP. GEN. EQUIP.   | .00                      | -625,883.73        |
| 80                               | 8710 | INVESTMENT IN GOV. ASSETS      | .00                      | -25,535,818.70     |
| TOTAL ASSETS                     |      |                                | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | .00                |

## BALANCE SHEET FOR 2025 4

| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 107,141.58         |
| 81                               | 6232 | ACCUMULATED DEP.TECH EQUIPMENT | .00                      | -55,686.04         |
| 81                               | 6241 | MACHINERY AND EQUIPMENT        | .00                      | 242,475.93         |
| 81                               | 6242 | ACCUMULATED DEPRECIATION       | .00                      | -146,197.13        |
| 81                               | 6251 | GENERAL EQUIPMENT              | .00                      | 1,289,701.17       |
| 81                               | 6252 | ACCUMULATED DEP. GEN. EQUIP.   | .00                      | -1,051,327.16      |
| 81                               | 8711 | INVESTMENT IN BUSINESS TYPE AS | .00                      | -386,108.35        |
| TOTAL ASSETS                     |      |                                | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | .00                |

\*\* END OF REPORT - Generated by Lisa Goetz \*\*