

# ERLANGER-ELSMERE SCHOOLS

## BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	5,087,328.87	16,533,028.71
10	6111	INVESTMENTS	6,114.65	2,251,121.82
10	6153	ACCOUNTS RECEIVABLE	.00	11,304.26
	<b>TOTAL ASSETS</b>		<b>5,093,443.52</b>	<b>18,795,454.79</b>
<b>LIABILITIES</b>				
10	7420A	ACI Payable	3,198.88	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-35,371.32	-80,708.01
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-20,109.45
10	7603	PURCHASE OBLIGATIONS	-235,849.29	1,519,998.44
	<b>TOTAL LIABILITIES</b>		<b>-268,021.73</b>	<b>1,419,180.98</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-7,045,797.89	-14,595,327.84
10	7602	EXPENDITURES CONTROL	1,984,526.81	8,070,061.58
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-65,293.09
10	8753	ASSIGNED-PURCH OBL - CURRENT	235,849.29	-1,519,998.44
10	8770	UNASSIGNED FUND BALANCE	.00	-12,104,077.98
	<b>TOTAL FUND BALANCE</b>		<b>-4,825,421.79</b>	<b>-20,214,635.77</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-5,093,443.52</b>	<b>-18,795,454.79</b>

**BALANCE SHEET FOR 2025 5**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-375,554.45	-294,879.41
20	6153	ACCOUNTS RECEIVABLE	.00	4,269.96
		<b>TOTAL ASSETS</b>	<b>-375,554.45</b>	<b>-290,609.45</b>
<b>LIABILITIES</b>				
20	7420A	ACI Payable	29.75	.00
20	7603	PURCHASE OBLIGATIONS	-220,383.81	309,638.21
		<b>TOTAL LIABILITIES</b>	<b>-220,354.06</b>	<b>309,638.21</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-7,207.46	-1,349,874.72
20	7602	EXPENDITURES CONTROL	382,732.16	1,640,484.17
20	8753	ASSIGNED-PURCH OBL - CURRENT	220,383.81	-309,638.21
		<b>TOTAL FUND BALANCE</b>	<b>595,908.51</b>	<b>-19,028.76</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>375,554.45</b>	<b>290,609.45</b>

## BALANCE SHEET FOR 2025 5

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-1,155.95	92,756.35
		TOTAL ASSETS	-1,155.95	92,756.35
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-805.27	4,574.29
		TOTAL LIABILITIES	-805.27	4,574.29
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	.00	-105,887.35
22	7602	EXPENDITURES CONTROL	1,155.95	13,131.00
22	8753	ASSIGNED-PURCH OBL - CURRENT	805.27	-4,574.29
		TOTAL FUND BALANCE	1,961.22	-97,330.64
		TOTAL LIABILITIES + FUND BALANCE	1,155.95	-92,756.35

## BALANCE SHEET FOR 2025 5

FUND: 25 DISTR ACTIV FUND- SPECIAL REVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	13,632.79	192,115.09
		<b>TOTAL ASSETS</b>	<b>13,632.79</b>	<b>192,115.09</b>
<b>LIABILITIES</b>				
25	7420A	ACI Payable	2,042.96	.00
25	7603	PURCHASE OBLIGATIONS	-2,559.70	44,205.03
		<b>TOTAL LIABILITIES</b>	<b>-516.74</b>	<b>44,205.03</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-46,076.58	-331,868.89
25	7602	EXPENDITURES CONTROL	30,400.83	139,753.80
25	8753	ASSIGNED-PURCH OBL - CURRENT	2,559.70	-44,205.03
		<b>TOTAL FUND BALANCE</b>	<b>-13,116.05</b>	<b>-236,320.12</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-13,632.79</b>	<b>-192,115.09</b>

## BALANCE SHEET FOR 2025 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT 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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	1,527,209.67	1,527,209.67
		TOTAL ASSETS	1,527,209.67	1,527,209.67
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-1,582,768.00	-1,881,713.00
	32	7602 EXPENDITURES CONTROL	55,558.33	354,503.33
		TOTAL FUND BALANCE	-1,527,209.67	-1,527,209.67
		TOTAL LIABILITIES + FUND BALANCE	-1,527,209.67	-1,527,209.67

**BALANCE SHEET FOR 2025 5**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-379,162.04	229,258.74
		TOTAL ASSETS	-379,162.04	229,258.74
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-345,743.52	1,525,535.88
		TOTAL LIABILITIES	-345,743.52	1,525,535.88
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	379,162.04	1,981,615.88
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,210,874.62
36	8753	ASSIGNED-PURCH OBL - CURRENT	345,743.52	-1,525,535.88
		TOTAL FUND BALANCE	724,905.56	-1,754,794.62
		TOTAL LIABILITIES + FUND BALANCE	379,162.04	-229,258.74

**BALANCE SHEET FOR 2025 5**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-55,558.33	-428,249.88
	40	7602 EXPENDITURES CONTROL	55,558.33	428,249.88
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# ERLANGER-ELSMERE SCHOOLS

## BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	59,472.25	1,668,951.42
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,200.80
51	65410	Funded OPEB Asset	.00	30,984.00
	<b>TOTAL ASSETS</b>		<b>59,472.25</b>	<b>1,738,136.22</b>
<b>LIABILITIES</b>				
51	7420A	ACI Payable	8,590.07	.00
51	7541P	UNFUNDED PENSION LIB PENSION	.00	-1,439,999.00
51	7603	PURCHASE OBLIGATIONS	-117,226.57	923,420.37
	<b>TOTAL LIABILITIES</b>		<b>-108,636.50</b>	<b>-516,578.63</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-284,519.62	-729,065.72
51	64000	DEF OUTFLOW RESOURCES OPEB	.00	162,810.00
51	6400P	DEF OUTFLOW RESOURCES PENSION	.00	450,175.00
51	7602	EXPENDITURES CONTROL	216,457.30	827,296.11
51	77000	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	87370	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	117,226.57	-923,420.37
	<b>TOTAL FUND BALANCE</b>		<b>49,164.25</b>	<b>-1,221,557.59</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-59,472.25</b>	<b>-1,738,136.22</b>

**BALANCE SHEET FOR 2025 5**

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT 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 5**

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT 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 \*\*