Warren County Board of Education

BALANCE SHEET FOR 2025 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	6,648,453.95	58,574,900.74
	10	6102	CASH IN PAYROLL CLEARING ACCT	15,392.76	745,320.45
	10	6106 FB&T	OTHER CASH	3,906.04	1,045,105.24
	10	6153	ACCOUNTS RECEIVABLE	-694,399.36	580,822.26
	10	6153 USFX	ACCOUNTS RECEIVABLE	.00	165,082.91
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	445,569.90
	10	6181	PREPAID EXPENDITURES	.00	9,023.75
	10	6181WC	PREPD INSUR - WORKERS COMP	-31,754.59	65,625.63
		TOTAL ASSETS		5,941,598.80	61,631,450.88
LIABILITIES					
	10	7460UE	UNEMPLOYMENT PAYABLE	-84,724.20	-87,651.11
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	-52.81	-52.81
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-23,988.40	-23,810.57
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-159,565.49	-159,565.49
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-333,627.27	-334,200.90
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-11,353.38	-11,448.13
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	4,505.00	.00
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-4,407.64	-289,884.25
	10	7472	FICA WITHHELD PAYABLE	-10,221.63	-289,586.44
	10	7473	STATE TAX WITHHELD PAYABLE	1,693.84	-156,165.89
	10	7474	KTRS WITHHELD PAYABLE	-647,580.77	-648,860.40
	10	7475	CERS WITHHELD PAYABLE	-21,514.24	-577,260.88
	10	7477	OTHER INSURANCES WITHHELD	-36,388.78	-36,352.19
	10	7477DC	DEF COMP WITHHELD PAYABLE	8,289.25	-40,704.68
	10	7478	TSA WITHHELD PAYABLE	-4,790.00	-2,742.50
	10	7480	GARNISHMENTS WITHHELD PAYABLE	-25.00	-25.00
	10	7603	PURCHASE OBLIGATIONS	-716,752.02	8,678,150.60
		TOTAL LIABILITIES		-2,040,503.54	6,019,839.36
FUND BALANCE					
	10	6302	REVENUES CONTROL	-17,048,751.08	-133,122,786.42
	10	7602	EXPENDITURES CONTROL	12,430,903.80	75,699,155.70
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-445,569.90
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-1,103,939.02
	10	8753	ASSIGNED-PURCH OBL - CURRENT	716,752.02	-8,678,150.60
		TOTAL FUND BALANCE		-3,901,095.26	-67,651,290.24
		TOTAL LIABILITIES + FUND BALANCE		-5,941,598.80	-61,631,450.88

BALANCE SHEET FOR 2025 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-635,345.70	2,914,209.96
	20	6153	ACCOUNTS RECEIVABLE	-19,399.19	1,471,235.98
		TOTAL ASSETS		-654,744.89	4,385,445.94
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-54,537.48	910,853.43
		TOTAL LIABILITIES		-54,537.48	910,853.43
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,493,903.03	-17,556,458.84
	20	7602	EXPENDITURES CONTROL	2,148,647.92	15,797,282.05
	20	8723	NONSPENDABLE-PREPAIDS	.00	-41,490.61
	20	8731	RESTRICTED GRANTS	.00	-2,584,778.54
	20	8753	ASSIGNED-PURCH OBL - CURRENT	54,537.48	-910,853.43
		TOTAL FUND BALANCE		709,282.37	-5,296,299.37
		TOTAL LIABILITIES + FUND BALANCE		654,744.89	-4,385,445.94

BALANCE SHEET FOR 2025 7

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	17,096.25	304,986.21
	21	6106 SCBD	OTHER CASH	1,734.92	548,627.02
		TOTAL ASSETS		18,831.17	853,613.23
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	7,734.60	72,423.11
		TOTAL LIABILITIES		7,734.60	72,423.11
FUND BALANCE					
	21	6302	REVENUES CONTROL	-40,000.83	-1,044,918.42
	21	7602	EXPENDITURES CONTROL	21,169.66	191,305.19
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,734.60	-72,423.11
		TOTAL FUND BALANCE		-26,565.77	-926,036.34
		TOTAL LIABILITIES + FUND BALANCE		-18,831.17	-853,613.23

BALANCE SHEET FOR 2025 7

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	1,258,847.76
		TOTAL ASSETS		.00	1,258,847.76
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	-1,258,847.76
		TOTAL FUND BALANCE		.00	-1,258,847.76
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,258,847.76

BALANCE SHEET FOR 2025 7

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	818,678.00
		TOTAL ASSETS		.00	818,678.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-818,678.00
		TOTAL FUND BALANCE		.00	-818,678.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-818,678.00

BALANCE SHEET FOR 2025 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-2,864,658.83	17,978,028.05
		TOTAL ASSETS		-2,864,658.83	17,978,028.05
FUND BALANCE					
	32	6302	REVENUES CONTROL	-769,220.99	-30,571,480.99
	32	7602	EXPENDITURES CONTROL	3,633,879.82	12,593,452.94
		TOTAL FUND BALANCE		2,864,658.83	-17,978,028.05
		TOTAL LIABILITIES + FUND BALANCE		2,864,658.83	-17,978,028.05

BALANCE SHEET FOR 2025 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	81038	CASH IN BANK	252.40	69,126.47
36	6101	81117	CASH IN BANK	.00	200,404.47
36	6101	82329	CASH IN BANK	-378,192.64	25,199,081.04
36	6101	82437	CASH IN BANK	.00	42,844.80
36	6101	83226	CASH IN BANK	.00	-1,343,402.65
36	6101	83232	CASH IN BANK	-3,046,005.09	59,801,790.40
36	6101	83457	CASH IN BANK	.00	-98,756.00
36	6101	83506	CASH IN BANK	-1,398,911.65	13,398,053.47
36	6101	84037	CASH IN BANK	.00	-18,706.82
36	6101	84038	CASH IN BANK	-18,230.00	-68,720.00
36	6101	84255	CASH IN BANK	-158,683.00	-166,087.00
36	6101	84264	CASH IN BANK	-12,450.00	-291,455.66
36	6101	84266	CASH IN BANK	-430.25	-266,390.25
36	6101	84347	CASH IN BANK	-407,775.36	-1,877,367.68
36	6101	84348	CASH IN BANK	.00	-245,835.46
36	6101	84374	CASH IN BANK	-3,000.00	-175,658.70
36	6101	84377	CASH IN BANK	.00	-484,380.00
36	6101	85156	CASH IN BANK	-1,000.00	-10,000.00
36	6101	85163	CASH IN BANK	-1,000.00	-10,000.00
36	6101	89199	CASH IN BANK	.00	-24,587.99
36	6101	89288	CASH IN BANK	261.95	71,740.76
36	6153	81117	ACCOUNTS RECEIVABLE	.00	48,000.00
36	6153	89199	ACCOUNTS RECEIVABLE	.00	24,587.99
TOTAL ASSETS				-5,425,163.64	93,774,281.19
LIABILITIES					
36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
36	7603		PURCHASE OBLIGATIONS	-3,177,152.73	80,524,807.60
TOTAL LIABILITIES				-3,177,152.73	80,504,807.60
FUND BALANCE					
36	6302		REVENUES CONTROL	-360,860.76	-91,741,069.59
36	7602		EXPENDITURES CONTROL	5,786,024.40	40,624,536.85
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-42,637,748.45
36	8753		ASSIGNED-PURCH OBL - CURRENT	3,177,152.73	-80,524,807.60
TOTAL FUND BALANCE				8,602,316.37	-174,279,088.79
TOTAL LIABILITIES + FUND BALANCE				5,425,163.64	-93,774,281.19

BALANCE SHEET FOR 2025 7

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	-3,633,879.82	-102,668,746.09
	40	7602	EXPENDITURES CONTROL	3,633,879.82	102,668,746.09
	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 7

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	1,635,660.52	2,311,422.86
	51	6103	PETTY CASH	.00	4,000.00
	51	6106 BECMM	OTHER CASH	-2,485,572.22	2,975,415.35
	51	6153	ACCOUNTS RECEIVABLE	126,329.90	1,428,432.95
	51	6171	INVENTORIES FOR CONSUMPTION	37,004.78	262,797.89
	51	6172	USDA INVENTORY FOR COMMODITIES	8,313.26	77,449.09
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	565,513.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,561,823.00
	51	6541O	FUNDED OPEB ASSET	.00	169,477.63
	TOTAL ASSETS			-678,263.76	9,356,331.78
LIABILITIES					
	51	7452	SHORT-TERM LEASE OBLIGATIONS	752,895.00	-28,702.74
	51	7462	PREPAID ACCOUNT	-2,551.06	-79,322.72
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-7,878,833.00
	51	7603	PURCHASE OBLIGATIONS	-217,225.92	2,751,389.35
	51	7700O	DEFERRED INFLOW OPEB	.00	-2,815,840.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,114,617.02
	TOTAL LIABILITIES			533,118.02	-9,165,926.33
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,577,171.19	-16,916,214.68
	51	7602	EXPENDITURES CONTROL	1,505,091.01	9,964,722.00
	51	8737O	RESTRICTED - OTHER OPEB	.00	2,080,849.56
	51	8737P	RESTRICTED - OTHER	.00	7,431,627.02
	51	8753	ASSIGNED-PURCH OBL - CURRENT	217,225.92	-2,751,389.35
	TOTAL FUND BALANCE			145,145.74	-190,405.45
TOTAL LIABILITIES + FUND BALANCE				678,263.76	-9,356,331.78

BALANCE SHEET FOR 2025 7

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	353,166.27
		TOTAL ASSETS		.00	353,166.27
FUND BALANCE					
	70	8739	RESTRICTED-NET POSITION	.00	-353,166.27
		TOTAL FUND BALANCE		.00	-353,166.27
		TOTAL LIABILITIES + FUND BALANCE		.00	-353,166.27

BALANCE SHEET FOR 2025 7

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	203,401.91	31,718,106.63
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-13,900,355.72
	80	6221	BUILDINGS	355,824.25	395,373,478.69
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-120,358,768.49
	80	6231	TECHNOLOGY EQUIPMENT	.00	5,756,365.60
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-4,614,623.74
	80	6241	VEHICLES	213,620.00	23,322,338.72
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,957,927.76
	80	6251	OTHER MACHINERY & EQUIPMENT	1,554,883.65	29,799,005.64
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,050,228.07
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	58,581,800.95
		TOTAL ASSETS		2,327,729.81	390,742,932.02
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	183,053.63
	80	7602	EXPENDITURES CONTROL	.00	27,003.55
	80	8710	INVESTMENT IN GOV'T ASSETS	-2,327,729.81	-390,952,989.20
		TOTAL FUND BALANCE		-2,327,729.81	-390,742,932.02
		TOTAL LIABILITIES + FUND BALANCE		-2,327,729.81	-390,742,932.02

BALANCE SHEET FOR 2025 7

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	-7,558,742.64
	81	6231	TECHNOLOGY EQUIPMENT	.00	93,037.66
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-93,037.66
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-57,892.08
	81	6251	OTHER MACHINERY & EQUIPMENT	326,826.27	8,776,937.97
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,933,914.41
		TOTAL ASSETS		326,826.27	29,049,079.22
FUND BALANCE					
	81	6302	REVENUES CONTROL	.00	12,738.87
	81	7602	EXPENDITURES CONTROL	.00	1,043.20
	81	8711	INVESTMENT IN BUSINESS ASSETS	-326,826.27	-29,062,861.29
		TOTAL FUND BALANCE		-326,826.27	-29,049,079.22
		TOTAL LIABILITIES + FUND BALANCE		-326,826.27	-29,049,079.22

BALANCE SHEET FOR 2025 7

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	272,084,181.90
		TOTAL ASSETS		.00	272,084,181.90
LIABILITIES					
	90	7442	BONDS PAYABLE CURRENT	.00	-13,235,000.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-251,949,000.00
	90	7551	COMPENSATED ABSENCES	.00	-6,900,181.90
		TOTAL LIABILITIES		.00	-272,084,181.90
		TOTAL LIABILITIES + FUND BALANCE		.00	-272,084,181.90

** END OF REPORT - Generated by Kathy Phelps **