

# ERLANGER-ELSMERE SCHOOLS

## BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-917,964.97	14,278,214.99
10	6111	INVESTMENTS	39,224.45	2,292,142.93
		<b>TOTAL ASSETS</b>	<b>-878,740.52</b>	<b>16,570,357.92</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	80,487.34	-26,763.62
10	7473	STATE TAX WITHHELD PAYABLE	2.00	2.00
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-20,109.45
10	7603	PURCHASE OBLIGATIONS	-204,113.29	604,545.18
		<b>TOTAL LIABILITIES</b>	<b>-123,623.95</b>	<b>557,674.11</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,020,507.76	-19,653,066.35
10	7602	EXPENDITURES CONTROL	1,818,758.94	15,298,950.57
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-65,293.09
10	8753	ASSIGNED-PURCH OBL - CURRENT	204,113.29	-604,545.18
10	8770	UNASSIGNED FUND BALANCE	.00	-12,104,077.98
		<b>TOTAL FUND BALANCE</b>	<b>1,002,364.47</b>	<b>-17,128,032.03</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>878,740.52</b>	<b>-16,570,357.92</b>

## BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	25,115.02	-183,355.66
20	6153	ACCOUNTS RECEIVABLE	-23,608.05	.00
		<b>TOTAL ASSETS</b>	<b>1,506.97</b>	<b>-183,355.66</b>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-15,997.91	214,734.33
		<b>TOTAL LIABILITIES</b>	<b>-15,997.91</b>	<b>214,734.33</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-336,214.37	-2,891,338.51
20	7602	EXPENDITURES CONTROL	334,707.40	3,074,694.17
20	8753	ASSIGNED-PURCH OBL - CURRENT	15,997.91	-214,734.33
		<b>TOTAL FUND BALANCE</b>	<b>14,490.94</b>	<b>-31,378.67</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,506.97</b>	<b>183,355.66</b>

## BALANCE SHEET FOR 2025 9

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	9,157.33	98,351.70
		TOTAL ASSETS	9,157.33	98,351.70
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-1,697.84	1,475.41
		TOTAL LIABILITIES	-1,697.84	1,475.41
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-10,000.00	-116,680.12
22	7602	EXPENDITURES CONTROL	842.67	18,328.42
22	8753	ASSIGNED-PURCH OBL - CURRENT	1,697.84	-1,475.41
		TOTAL FUND BALANCE	-7,459.49	-99,827.11
		TOTAL LIABILITIES + FUND BALANCE	-9,157.33	-98,351.70

## BALANCE SHEET FOR 2025 9

FUND: 25 DISTR ACTIV FUND- SPECIAL REVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-7,420.46	179,837.68
		TOTAL ASSETS	-7,420.46	179,837.68
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-518.17	45,727.87
		TOTAL LIABILITIES	-518.17	45,727.87
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-31,483.50	-467,908.51
25	7602	EXPENDITURES CONTROL	38,903.96	288,070.83
25	8753	ASSIGNED-PURCH OBL - CURRENT	518.17	-45,727.87
		TOTAL FUND BALANCE	7,938.63	-225,565.55
		TOTAL LIABILITIES + FUND BALANCE	7,420.46	-179,837.68

## BALANCE SHEET FOR 2025 9

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

## BALANCE SHEET FOR 2025 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-504,982.76	-387,789.06
		TOTAL ASSETS	-504,982.76	-387,789.06
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-1,881,713.00
	32	7602 EXPENDITURES CONTROL	504,982.76	2,269,502.06
		TOTAL FUND BALANCE	504,982.76	387,789.06
		TOTAL LIABILITIES + FUND BALANCE	504,982.76	387,789.06

## BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-564,230.55	404,119.36
		<b>TOTAL ASSETS</b>	<b>-564,230.55</b>	<b>404,119.36</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-508,849.15	1,228,942.62
		<b>TOTAL LIABILITIES</b>	<b>-508,849.15</b>	<b>1,228,942.62</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-1,457,782.10
36	7602	EXPENDITURES CONTROL	564,230.55	3,264,537.36
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,210,874.62
36	8753	ASSIGNED-PURCH OBL - CURRENT	508,849.15	-1,228,942.62
		<b>TOTAL FUND BALANCE</b>	<b>1,073,079.70</b>	<b>-1,633,061.98</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>564,230.55</b>	<b>-404,119.36</b>

## BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-431,236.21	-872,298.06
	40	7602 EXPENDITURES CONTROL	431,236.21	872,298.06
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



## BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	56,257.21	1,829,768.10
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,200.80
51	65410	Funded OPEB Asset	.00	30,984.00
	<b>TOTAL ASSETS</b>		<b>56,257.21</b>	<b>1,898,952.90</b>
<b>LIABILITIES</b>				
51	7541P	UNFUNDED PENSION LIB PENSION	.00	-1,439,999.00
51	7603	PURCHASE OBLIGATIONS	-84,879.34	598,249.32
	<b>TOTAL LIABILITIES</b>		<b>-84,879.34</b>	<b>-841,749.68</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-243,897.81	-1,599,024.00
51	64000	DEF OUTFLOW RESOURCES OPEB	.00	162,810.00
51	6400P	DEF OUTFLOW RESOURCES PENSION	.00	450,175.00
51	7602	EXPENDITURES CONTROL	187,640.60	1,536,437.71
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	84,879.34	-598,249.32
	<b>TOTAL FUND BALANCE</b>		<b>28,622.13</b>	<b>-1,057,203.22</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-56,257.21</b>	<b>-1,898,952.90</b>

**BALANCE SHEET FOR 2025 9**

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 9**

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 \*\*