Warren County Board of Education

BALANCE SHEET FOR 2025 10

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-2,824,944.73	44,854,506.82
	10	6102	CASH IN PAYROLL CLEARING ACCT	-30,130.07	693,874.80
	10	6106 FB&T	OTHER CASH	3,679.87	1,055,813.21
	10	6106 PINN	OTHER CASH	17,429.05	5,017,429.05
	10	6153	ACCOUNTS RECEIVABLE	-9,886.04	514,622.53
	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	-29,747.31	-27,343.69
		TOTAL ASSETS		-2,873,599.23	52,728,579.28
LIABILITIES					
	10	7460UE	UNEMPLOYMENT PAYABLE	142,676.20	289.36
	10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	-645.61
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	.00	-66.58
	10	7461FX	ACCR HEALTH BENEFITS - FSA	21.06	-23,893.79
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	132,467.85	-328.45
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-2,584.55	-339,768.08
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-27.84	-11,710.91
	10	7471	FEDERAL TAX WITHHELD PAYABLE	8,400.36	-265,778.81
	10	7472	FICA WITHHELD PAYABLE	17,734.62	-261,000.20
	10	7473	STATE TAX WITHHELD PAYABLE	6,716.26	-149,701.39
	10	7474	KTRS WITHHELD PAYABLE	22,306.48	-649,764.53
	10	7475	CERS WITHHELD PAYABLE	16,978.43	-540,738.52
	10	7477	OTHER INSURANCES WITHHELD	-59,022.92	-96,060.25
	10	7477DC	DEF COMP WITHHELD PAYABLE	-40,783.92	-40,758.92
	10	7478	TSA WITHHELD PAYABLE	-1,056.00	-4,573.50
	10	7480	GARNISHMENTS WITHHELD PAYABLE	.00	-260.77
	10	7603	PURCHASE OBLIGATIONS	1,530,729.75	7,538,804.34
		TOTAL LIABILITIES		1,774,555.78	5,154,043.39
FUND BALANCE					
	10	6302	REVENUES CONTROL	-9,094,059.28	-160,477,605.66
	10	7602	EXPENDITURES CONTROL	11,723,832.48	111,683,296.25
	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	-1,530,729.75	-7,538,804.34
		TOTAL FUND BALANCE		1,099,043.45	-57,882,622.67
		TOTAL LIABILITIES + FUND BALANCE		2,873,599.23	-52,728,579.28

BALANCE SHEET FOR 2025 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-289,599.43	3,945,812.82
	20	6153	ACCOUNTS RECEIVABLE	131,232.72	1,277,464.02
		TOTAL ASSETS		-158,366.71	5,223,276.84
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	46,419.23	995,697.38
		TOTAL LIABILITIES		46,419.23	995,697.38
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,564,651.99	-24,384,550.74
	20	7602	EXPENDITURES CONTROL	1,723,018.70	21,787,543.05
	20	8723	NONSPENDABLE-PREPAIDS	.00	-41,490.61
	20	8731	RESTRICTED GRANTS	.00	-2,584,778.54
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-46,419.23	-995,697.38
		TOTAL FUND BALANCE		111,947.48	-6,218,974.22
		TOTAL LIABILITIES + FUND BALANCE		158,366.71	-5,223,276.84

BALANCE SHEET FOR 2025 10

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-18,303.71	308,254.77
	21	6106 SCBD	OTHER CASH	1,682.96	553,597.02
		TOTAL ASSETS		-16,620.75	861,851.79
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	17,899.60	127,411.20
		TOTAL LIABILITIES		17,899.60	127,411.20
FUND BALANCE					
	21	6302	REVENUES CONTROL	-47,758.33	-1,196,550.56
	21	7602	EXPENDITURES CONTROL	64,379.08	334,698.77
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-17,899.60	-127,411.20
		TOTAL FUND BALANCE		-1,278.85	-989,262.99
		TOTAL LIABILITIES + FUND BALANCE		16,620.75	-861,851.79

BALANCE SHEET FOR 2025 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	12,090,614.13
		TOTAL ASSETS		.00	12,090,614.13
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-30,571,480.99
	32	7602	EXPENDITURES CONTROL	.00	18,480,866.86
		TOTAL FUND BALANCE		.00	-12,090,614.13
		TOTAL LIABILITIES + FUND BALANCE		.00	-12,090,614.13

BALANCE SHEET FOR 2025 10

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81038	CASH IN BANK	267.21	69,931.33
	36	6101	81117	CASH IN BANK	.00	200,404.47
	36	6101	82329	CASH IN BANK	-591,222.51	22,691,804.13
	36	6101	82437	CASH IN BANK	.00	46,674.80
	36	6101	83226	CASH IN BANK	.00	-1,343,402.65
	36	6101	83232	CASH IN BANK	-4,153,540.81	50,589,400.85
	36	6101	83457	CASH IN BANK	.00	-98,756.00
	36	6101	83506	CASH IN BANK	-1,806,049.55	8,297,591.34
	36	6101	84037	CASH IN BANK	.00	-8,706.82
	36	6101	84038	CASH IN BANK	-17,500.00	-148,720.00
	36	6101	84255	CASH IN BANK	-8,880.00	-174,967.00
	36	6101	84264	CASH IN BANK	-7,119.00	-298,574.66
	36	6101	84266	CASH IN BANK	-7,119.00	-290,169.97
	36	6101	84347	CASH IN BANK	-1,210,748.06	-4,038,868.52
	36	6101	84348	CASH IN BANK	-7,119.00	-275,244.50
	36	6101	84374	CASH IN BANK	-10,119.00	-253,744.50
	36	6101	84377	CASH IN BANK	.00	-484,380.00
	36	6101	84396	CASH IN BANK	.00	-103,079.00
	36	6101	85126	CASH IN BANK	-12,135.71	-171,821.28
	36	6101	85156	CASH IN BANK	-247,774.97	-461,407.57
	36	6101	85163	CASH IN BANK	.00	-10,000.00
	36	6101	89199	CASH IN BANK	.00	-24,587.99
	36	6101	89288	CASH IN BANK	277.31	72,576.06
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	48,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	24,587.99
		TOTAL ASSETS			-8,078,783.09	73,854,540.51
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-7,508,532.70	109,643,625.14
		TOTAL LIABILITIES			-7,508,532.70	109,623,625.14
FUND BALANCE						
	36	6302		REVENUES CONTROL	-313,383.08	-92,757,937.88
	36	7602		EXPENDITURES CONTROL	8,392,166.17	61,561,145.82
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-42,637,748.45
	36	8753		ASSIGNED-PURCH OBL - CURRENT	7,508,532.70	-109,643,625.14
		TOTAL FUND BALANCE			15,587,315.79	-183,478,165.65
	TOTAL LIABILITIES + FUND BALANCE				8,078,783.09	-73,854,540.51

BALANCE SHEET FOR 2025 10

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	.00	-108,556,160.01
	40	7602	EXPENDITURES CONTROL	.00	108,556,160.01
	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 10

					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND					
ASSETS						
	51	6101		CASH IN BANK	572,561.90	3,088,501.73
	51	6103		PETTY CASH	.00	4,000.00
	51	6106	BECMM	OTHER CASH	9,845.54	3,004,530.21
	51	6153		ACCOUNTS RECEIVABLE	-159,624.19	1,404,676.21
	51	6171		INVENTORIES FOR CONSUMPTION	-223,017.91	86,194.29
	51	6172		USDA INVENTORY FOR COMMODITIES	5,680.48	75,474.46
	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			205,445.82	9,960,190.54
LIABILITIES						
	51	7452		SHORT-TERM LEASE OBLIGATIONS	-68,445.00	-234,037.74
	51	7462		PREPAID ACCOUNT	4,585.49	-73,870.20
	51	7541P		UNFUNDED PENSION LIAB GASB 68	.00	-7,878,833.00
	51	7603		PURCHASE OBLIGATIONS	1,824,846.56	3,502,752.61
	51	7700O		DEFERRED INFLOW OPEB	.00	-2,815,840.20
	51	7700P		DEFERRED INFLOW GASB 68	.00	-1,114,617.02
		TOTAL LIABILITIES			1,760,987.05	-8,614,445.55
FUND BALANCE						
	51	6302		REVENUES CONTROL	-1,631,056.53	-21,648,405.05
	51	7602		EXPENDITURES CONTROL	1,489,470.22	14,292,936.09
	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	-1,824,846.56	-3,502,752.61
		TOTAL FUND BALANCE			-1,966,432.87	-1,345,744.99
		TOTAL LIABILITIES + FUND BALANCE			-205,445.82	-9,960,190.54

BALANCE SHEET FOR 2025 10

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 10

FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	.00	31,718,106.63
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-13,900,355.72
	80	6221	BUILDINGS	.00	395,373,478.69
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-120,358,768.49
	80	6231	TECHNOLOGY EQUIPMENT	.00	5,683,438.67
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-4,541,696.81
	80	6241	VEHICLES	.00	23,322,338.72
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,957,927.76
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	29,761,793.47
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,017,418.54
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	58,581,800.95
		TOTAL ASSETS		.00	390,738,529.38
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	186,948.27
	80	7602	EXPENDITURES CONTROL	.00	27,511.55
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-390,952,989.20
		TOTAL FUND BALANCE		.00	-390,738,529.38
		TOTAL LIABILITIES + FUND BALANCE		.00	-390,738,529.38

BALANCE SHEET FOR 2025 10

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	.00	8,776,937.97
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,933,914.41
		TOTAL ASSETS		.00	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	.00	-29,062,861.29
		TOTAL FUND BALANCE		.00	-29,049,079.22
		TOTAL LIABILITIES + FUND BALANCE		.00	-29,049,079.22

BALANCE SHEET FOR 2025 10

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 **