Warren County Board of Education

BALANCE SHEET FOR 2026 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
10	6101		CASH IN BANK	2,975,819.09	37,882,720.27
10	6102		CASH IN PAYROLL CLEARING ACCT	-598,463.45	193,830.50
10	6106	FB&T	OTHER CASH	3,843.41	1,067,178.70
10	6106	PINN	OTHER CASH	37,130.51	5,091,419.30
10	6153		ACCOUNTS RECEIVABLE	-648,498.16	798,336.82
10	6153	USFX	ACCOUNTS RECEIVABLE	.00	165,082.91
10	6171	DBGI	INVENTORIES FOR CONSUMPTION	.00	445,569.90
10	6181		PREPAID EXPENDITURES	.00	188,191.35
10	6181WC		PREPD INSUR - WORKERS COMP	-11,758.39	179,606.00
	TOTAL ASSETS			1,758,073.01	46,011,935.75
LIABILITIES					
10	7421		ACCOUNTS PAYABLE	862,561.71	.00
10	7460UE		UNEMPLOYMENT PAYABLE	13,889.64	8,411.44
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	-2,085.82	-43,894.69
10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	-56,791.63	-56,791.63
10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	-23,505.21	-317,928.86
10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-1,211.32	-11,520.06
10	7470		WARREN COUNTY GOV OCCUPATIONAL	.00	-8,543.85
10	7471		FEDERAL TAX WITHHELD PAYABLE	263,526.99	-65,835.27
10	7472		FICA WITHHELD PAYABLE	206,248.54	-70,233.40
10	7473		STATE TAX WITHHELD PAYABLE	131,240.09	-29,900.87
10	7474		KTRS WITHHELD PAYABLE	-94,823.12	-94,823.12
10	7475		CERS WITHHELD PAYABLE	708,202.64	-216,787.00
10	7477		OTHER INSURANCES WITHHELD	-10,865.54	-94,676.92
10	7477DC		DEF COMP WITHHELD PAYABLE	28,188.80	-38,819.98
10	7478		TSA WITHHELD PAYABLE	4,182.00	4,182.00
10	7482		MEMBER DUES WITHHELD PAYABLE	68.42	68.42
10	7483		CHARITIES WITHHELD PAYABLE	5.00	5.00
10	7603		PURCHASE OBLIGATIONS	6,613,981.73	13,959,409.46
	TOTAL LIABILITIES			8,642,812.92	12,921,608.48
FUND BALANCE					
10	6302		REVENUES CONTROL	-7,221,815.54	-7,221,815.54
10	7602		EXPENDITURES CONTROL	3,434,911.34	3,434,911.34
10	8722	DBGI	NONSPENDABLE-INVENTORIES	.00	-445,569.90
10	8723		NONSPENDABLE-PREPAIDS	.00	-379,555.74
10	8742		COMMITTED - SICK LEAVE PAYABLE	.00	-1,103,939.02
10	8753		ASSIGNED-PURCH OBL - CURRENT	-6,613,981.73	-13,959,409.46
10	8770		UNASSIGNED FUND BALANCE	.00	-39,258,165.91
	TOTAL FUND BALANCE			-10,400,885.93	-58,933,544.23
	TOTAL LIABILITIES + FUND BALANCE			-1,758,073.01	-46,011,935.75

BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	429,369.71	4,302,058.25
	20	6153	ACCOUNTS RECEIVABLE	-979,842.63	598,093.21
	20	6181	PREPAID EXPENDITURES	.00	23,848.43
		TOTAL ASSETS		-550,472.92	4,923,999.89
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	144,043.50	.00
	20	7481	DEFERRED REVENUE	2,850,157.15	.00
	20	7603	PURCHASE OBLIGATIONS	300,743.75	1,128,838.32
		TOTAL LIABILITIES		3,294,944.40	1,128,838.32
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,456,728.44	-3,456,728.44
	20	7602	EXPENDITURES CONTROL	1,013,000.71	1,013,000.71
	20	8723	NONSPENDABLE-PREPAIDS	.00	-23,848.43
	20	8731	RESTRICTED GRANTS	.00	-2,611,464.25
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-300,743.75	-1,128,838.32
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	828,094.57
	20	8770	UNASSIGNED FUND BALANCE	.00	-673,054.05
		TOTAL FUND BALANCE		-2,744,471.48	-6,052,838.21
		TOTAL LIABILITIES + FUND BALANCE		550,472.92	-4,923,999.89

BALANCE SHEET FOR 2026 1

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-6,092.74	248,062.34
	21	6106 SCBD	OTHER CASH	1,769.43	558,817.00
		TOTAL ASSETS		-4,323.31	806,879.34
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	2,325.99	-3,422.68
	21	7603	PURCHASE OBLIGATIONS	19,293.57	45,990.20
		TOTAL LIABILITIES		21,619.56	42,567.52
FUND BALANCE					
	21	6302	REVENUES CONTROL	-5,178.36	-5,178.36
	21	7602	EXPENDITURES CONTROL	7,175.68	7,175.68
	21	8737	RESTRICTED - OTHER	.00	-803,284.11
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-19,293.57	-45,990.20
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,696.63
	21	8770	UNASSIGNED FUND BALANCE	.00	-28,866.50
		TOTAL FUND BALANCE		-17,296.25	-849,446.86
		TOTAL LIABILITIES + FUND BALANCE		4,323.31	-806,879.34

BALANCE SHEET FOR 2026 1

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	8737	RESTRICTED - OTHER	.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 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	857,423.00	857,423.00
		TOTAL ASSETS		857,423.00	857,423.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-857,423.00	-857,423.00
		TOTAL FUND BALANCE		-857,423.00	-857,423.00
		TOTAL LIABILITIES + FUND BALANCE		-857,423.00	-857,423.00

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,253,592.58	2,253,592.58
		TOTAL ASSETS		2,253,592.58	2,253,592.58
FUND BALANCE					
	32	6302	REVENUES CONTROL	-4,545,990.52	-4,545,990.52
	32	7602	EXPENDITURES CONTROL	2,292,397.94	2,292,397.94
		TOTAL FUND BALANCE		-2,253,592.58	-2,253,592.58
		TOTAL LIABILITIES + FUND BALANCE		-2,253,592.58	-2,253,592.58

BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101		CASH IN BANK	-12,960.00	-12,960.00
	36	6101	81038	CASH IN BANK	.00	69,931.33
	36	6101	81117	CASH IN BANK	.00	208,804.47
	36	6101	82329	CASH IN BANK	-863,841.47	19,991,407.80
	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	-2,590,470.77	42,347,300.27
	36	6101	83506	CASH IN BANK	-2,545,016.59	4,065,788.38
	36	6101	84038	CASH IN BANK	-162,648.19	4,013,316.04
	36	6101	84264	CASH IN BANK	.00	-305,693.66
	36	6101	84266	CASH IN BANK	.00	-297,288.97
	36	6101	84347	CASH IN BANK	-2,992,251.59	28,702,515.66
	36	6101	84348	CASH IN BANK	-880.00	-276,124.50
	36	6101	84374	CASH IN BANK	-1,430.00	-278,764.50
	36	6101	85126	CASH IN BANK	-752,671.21	1,253,733.14
	36	6101	85156	CASH IN BANK	98.86	25,273.17
	36	6101	85163	CASH IN BANK	-284,918.11	853,559.03
	36	6101	85248	CASH IN BANK	202.73	51,829.20
	36	6101	89199	CASH IN BANK	.00	-17,068.52
	36	6101	89288	CASH IN BANK	287.15	73,410.29
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	39,600.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	17,068.52
		TOTAL ASSETS			-10,206,499.19	99,228,909.30
LIABILITIES						
	36	7421		ACCOUNTS PAYABLE	7,719,070.90	.00
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-368,179.73	80,493,774.86
		TOTAL LIABILITIES			7,350,891.17	80,473,774.86
FUND BALANCE						
	36	6302		REVENUES CONTROL	-397,922.76	-397,922.76
	36	7602		EXPENDITURES CONTROL	2,885,351.05	2,885,351.05
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-101,696,337.59
	36	8753		ASSIGNED-PURCH OBL - CURRENT	368,179.73	-80,493,774.86
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,861,954.59
	36	8770		UNASSIGNED FUND BALANCE	.00	-80,861,954.59
		TOTAL FUND BALANCE			2,855,608.02	-179,702,684.16
		TOTAL LIABILITIES + FUND BALANCE			10,206,499.19	-99,228,909.30

BALANCE SHEET FOR 2026 1

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	-2,292,397.94	-2,292,397.94
	40	7602	EXPENDITURES CONTROL	2,292,397.94	2,292,397.94
	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 2026 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	245,900.42	2,829,847.86
	51	6103	PETTY CASH	3,800.00	3,800.00
	51	6106 BECMM	OTHER CASH	10,275.52	3,034,924.37
	51	6153	ACCOUNTS RECEIVABLE	-72,107.61	565,453.98
	51	6153BD	ACCTS REC - BAD DEBT	.00	-1,366.06
	51	6171	INVENTORIES FOR CONSUMPTION	.00	183,636.75
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	81,901.69
	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		187,868.33	8,995,012.23
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	147,664.64	.00
	51	7452	SHORT-TERM LEASE OBLIGATIONS	-68,445.00	-439,372.74
	51	7462	PREPAID ACCOUNT	-698.13	-59,227.88
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-7,878,833.00
	51	7603	PURCHASE OBLIGATIONS	1,450,014.03	2,406,383.54
	51	7700O	DEFERRED INFLOW OPEB	.00	-2,815,840.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-1,114,617.02
		TOTAL LIABILITIES		1,528,535.54	-9,901,507.30
FUND BALANCE					
	51	6302	REVENUES CONTROL	-583,447.13	-583,447.13
	51	7602	EXPENDITURES CONTROL	317,057.29	317,057.29
	51	8737O	RESTRICTED - OTHER OPEB	.00	2,080,849.56
	51	8737P	RESTRICTED - OTHER	.00	7,431,627.02
	51	8739	RESTRICTED-NET ASSETS	.00	-5,790,402.46
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,450,014.03	-2,406,383.54
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	956,369.51
	51	8770	UNASSIGNED FUND BALANCE	.00	-1,099,175.18
		TOTAL FUND BALANCE		-1,716,403.87	906,495.07
		TOTAL LIABILITIES + FUND BALANCE		-187,868.33	-8,995,012.23

BALANCE SHEET FOR 2026 1

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 2026 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	.00	32,036,642.63
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-13,900,355.72
	80	6221	BUILDINGS	.00	397,710,448.07
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-120,382,397.93
	80	6231	TECHNOLOGY EQUIPMENT	.00	6,097,594.35
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-4,524,639.87
	80	6241	VEHICLES	.00	23,862,685.81
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-14,453,078.85
	80	6251	OTHER MACHINERY & EQUIPMENT	.00	31,216,379.76
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-11,017,580.87
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	58,581,800.95
		TOTAL ASSETS		.00	397,301,237.90
FUND BALANCE					
	80	8710	INVESTMENT IN GOV'T ASSETS	.00	-397,301,237.90
		TOTAL FUND BALANCE		.00	-397,301,237.90
		TOTAL LIABILITIES + FUND BALANCE		.00	-397,301,237.90

BALANCE SHEET FOR 2026 1

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	8,941,544.13
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-3,875,643.82
		TOTAL ASSETS		.00	29,271,955.97
FUND BALANCE					
	81	8710	INVESTMENT IN GOV'T ASSETS	.00	-156,363.37
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-29,115,592.60
		TOTAL FUND BALANCE		.00	-29,271,955.97
		TOTAL LIABILITIES + FUND BALANCE		.00	-29,271,955.97

BALANCE SHEET FOR 2026 1

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 **