Warren County Board of Education

BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-5,100,645.71	23,132,339.26
	10	6102	CASH IN PAYROLL CLEARING ACCT	-22,580.69	748,710.47
	10	6106 FB&T	OTHER CASH	3,655.60	1,078,304.41
	10	6106 PINN	OTHER CASH	18,862.57	5,146,631.78
	10	6153	ACCOUNTS RECEIVABLE	1,680,051.18	2,402,845.81
	10	6153 USFX	ACCOUNTS RECEIVABLE	.00	165,082.91
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	508,853.17
	10	6181	PREPAID EXPENDITURES	.00	407,845.58
	10	6181WC	PREPD INSUR - WORKERS COMP	-31,767.72	205,611.85
	TOTAL ASSETS			-3,452,424.77	33,796,225.24
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	45,465.25	.00
	10	7460UE	UNEMPLOYMENT PAYABLE	7,956.91	5,259.80
	10	7461	ACCR SALARIES & BENEFT PAYABLE	12.50	12.50
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	-12.50	-25.00
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-285.83	-46,377.03
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	65,368.33	-142,503.00
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-9,086.62	-310,457.15
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-341.88	-10,631.18
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	.00	-8,543.85
	10	7471	FEDERAL TAX WITHHELD PAYABLE	6,551.99	-282,547.83
	10	7472	FICA WITHHELD PAYABLE	15,156.72	-270,706.42
	10	7473	STATE TAX WITHHELD PAYABLE	4,950.38	-155,131.02
	10	7474	KTRS WITHHELD PAYABLE	14,685.29	-667,715.42
	10	7475	CERS WITHHELD PAYABLE	-4,399.24	-549,502.39
	10	7477	OTHER INSURANCES WITHHELD	-3,764.95	-93,259.76
	10	7477DC	DEF COMP WITHHELD PAYABLE	15.00	-40.00
	10	7478	TSA WITHHELD PAYABLE	-792.00	2,952.00
	10	7480	GARNISHMENTS WITHHELD PAYABLE	-1,099.83	-1,522.14
	10	7482	MEMBER DUES WITHHELD PAYABLE	-68.42	.00
	10	7483	CHARITIES WITHHELD PAYABLE	-5.00	.00
	10	7603	PURCHASE OBLIGATIONS	-538,554.99	12,417,241.02
	TOTAL LIABILITIES			-398,248.89	9,886,503.13
FUND BALANCE					
	10	6302	REVENUES CONTROL	-9,346,449.20	-31,589,756.69
	10	7602	EXPENDITURES CONTROL	12,658,567.87	43,322,112.00
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-508,853.17
	10	8723	NONSPENDABLE-PREPAIDS	.00	-1,014,018.20
	10	8741	COMMITTED-SBDM CARRYFORWARD	.00	-813,247.48
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-11,311,533.31
	10	8747	COMMITTED - OTHER	.00	-490,032.84
	10	8753	ASSIGNED-PURCH OBL - CURRENT	538,554.99	-12,417,241.02
	10	8770	UNASSIGNED FUND BALANCE	.00	-28,860,157.66

BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	3,850,673.66	-43,682,728.37
TOTAL LIABILITIES + FUND BALANCE	3,452,424.77	-33,796,225.24

BALANCE SHEET FOR 2026 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-372,650.74	2,677,267.09
	20	6153	ACCOUNTS RECEIVABLE	441,779.08	1,799,908.39
		TOTAL ASSETS		69,128.34	4,477,175.48
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-20,684.18	854,873.70
		TOTAL LIABILITIES		-20,684.18	854,873.70
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,006,814.31	-9,099,045.42
	20	7602	EXPENDITURES CONTROL	1,937,685.97	7,107,263.83
	20	8723	NONSPENDABLE-PREPAIDS	.00	-36,538.50
	20	8731	RESTRICTED GRANTS	.00	-2,448,855.39
	20	8753	ASSIGNED-PURCH OBL - CURRENT	20,684.18	-854,873.70
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	828,094.57
	20	8770	UNASSIGNED FUND BALANCE	.00	-828,094.57
		TOTAL FUND BALANCE		-48,444.16	-5,332,049.18
		TOTAL LIABILITIES + FUND BALANCE		-69,128.34	-4,477,175.48

BALANCE SHEET FOR 2026 4

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	10,150.53	387,280.70
	21	6106 SCBD	OTHER CASH	1,604.44	563,835.11
		TOTAL ASSETS		11,754.97	951,115.81
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-9,835.49	69,144.38
		TOTAL LIABILITIES		-9,835.49	69,144.38
FUND BALANCE					
	21	6302	REVENUES CONTROL	-51,550.30	-1,025,497.42
	21	7602	EXPENDITURES CONTROL	39,795.33	74,381.61
	21	8753	ASSIGNED-PURCH OBL - CURRENT	9,835.49	-69,144.38
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,696.63
	21	8770	UNASSIGNED FUND BALANCE	.00	-26,696.63
		TOTAL FUND BALANCE		-1,919.48	-1,020,260.19
		TOTAL LIABILITIES + FUND BALANCE		-11,754.97	-951,115.81

BALANCE SHEET FOR 2026 4

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	1,409,562.41
		TOTAL ASSETS		.00	1,409,562.41
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,409,562.41
		TOTAL FUND BALANCE		.00	-1,409,562.41
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,409,562.41

BALANCE SHEET FOR 2026 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	857,423.00
	TOTAL ASSETS		.00	857,423.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-857,423.00
	TOTAL FUND BALANCE		.00	-857,423.00
TOTAL LIABILITIES + FUND BALANCE			.00	-857,423.00

BALANCE SHEET FOR 2026 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-1,482,929.55	351,275.51
		TOTAL ASSETS		-1,482,929.55	351,275.51
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-4,545,990.52
	32	7602	EXPENDITURES CONTROL	1,482,929.55	4,194,715.01
		TOTAL FUND BALANCE		1,482,929.55	-351,275.51
		TOTAL LIABILITIES + FUND BALANCE		1,482,929.55	-351,275.51

BALANCE SHEET FOR 2026 4

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81038	CASH IN BANK	.00	69,931.33
	36	6101	81117	CASH IN BANK	.00	212,404.47
	36	6101	82329	CASH IN BANK	-639,447.00	16,126,784.04
	36	6101	82437	CASH IN BANK	.00	46,674.80
	36	6101	83226	CASH IN BANK	1,844,625.26	501,222.61
	36	6101	83232	CASH IN BANK	-2,320,274.35	34,190,545.27
	36	6101	83506	CASH IN BANK	-551,119.51	1,792,385.44
	36	6101	84038	CASH IN BANK	2,623.01	758,146.35
	36	6101	84264	CASH IN BANK	290,537.96	-16,737.70
	36	6101	84266	CASH IN BANK	.00	-34,657.92
	36	6101	84347	CASH IN BANK	-2,771,371.62	21,306,209.84
	36	6101	84348	CASH IN BANK	.00	-279,094.50
	36	6101	84374	CASH IN BANK	-2,640.00	-286,904.50
	36	6101	85126	CASH IN BANK	-90,712.08	-298,829.15
	36	6101	85156	CASH IN BANK	99.99	25,580.18
	36	6101	85163	CASH IN BANK	982.01	251,226.13
	36	6101	85248	CASH IN BANK	.00	-5.80
	36	6101	86020	CASH IN BANK	-374,575.00	-374,575.00
	36	6101	86095	CASH IN BANK	-9,975.00	-44,375.00
	36	6101	89199	CASH IN BANK	.00	-17,068.52
	36	6101	89288	CASH IN BANK	290.44	74,302.06
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	36,000.00
	36	6153	85126	ACCOUNTS RECEIVABLE	495,000.00	495,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	17,068.52
		TOTAL ASSETS			-4,125,955.89	74,551,232.95
LIABILITIES						
	36	7421		ACCOUNTS PAYABLE	.70	.00
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-1,749,707.63	64,122,796.33
		TOTAL LIABILITIES			-1,749,706.93	64,102,796.33
FUND BALANCE						
	36	6302		REVENUES CONTROL	-2,922,900.62	-1,290,043.00
	36	7602		EXPENDITURES CONTROL	7,048,855.81	28,324,041.91
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-98,565,574.19
	36	8753		ASSIGNED-PURCH OBL - CURRENT	1,749,707.63	-64,122,796.33
	36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,861,954.59
	36	8770		UNASSIGNED FUND BALANCE	.00	-83,861,612.26
		TOTAL FUND BALANCE			5,875,662.82	-138,654,029.28
		TOTAL LIABILITIES + FUND BALANCE			4,125,955.89	-74,551,232.95

BALANCE SHEET FOR 2026 4

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	-1,482,929.55	-4,194,715.01
	40	7602	EXPENDITURES CONTROL	1,482,929.55	4,194,715.01
	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 2026 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	262,167.18	2,202,644.89
	51	6103	PETTY CASH	.00	3,850.00
	51	6106 BECMM	OTHER CASH	9,080.05	3,063,659.20
	51	6153	ACCOUNTS RECEIVABLE	-224,344.90	1,693,568.50
	51	6153BD	ACCTS REC - BAD DEBT	.00	-1,366.06
	51	6171	INVENTORIES FOR CONSUMPTION	58,446.73	126,031.00
	51	6172	USDA INVENTORY FOR COMMODITIES	-13,274.96	31,005.39
	51	6400O	DEFERRED OUTFLOWS OPEB	.00	380,179.01
	51	6400P	DEFERRED OUTFLOWS GASB 68	.00	1,323,526.00
	51	6541O	FUNDED OPEB ASSET	.00	217,696.63
		TOTAL ASSETS		92,074.10	9,040,794.56
LIABILITIES					
	51	7452	SHORT-TERM LEASE OBLIGATIONS	-68,445.00	-644,707.74
	51	7462	PREPAID ACCOUNT	-2,646.53	-85,948.76
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-7,519,584.00
	51	7603	PURCHASE OBLIGATIONS	-69,166.97	3,373,522.83
	51	7700O	DEFERRED INFLOW OPEB	.00	-2,157,206.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-942,668.02
		TOTAL LIABILITIES		-140,258.50	-7,976,591.89
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,811,966.67	-6,129,699.68
	51	7602	EXPENDITURES CONTROL	1,790,984.10	5,682,981.80
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,559,330.56
	51	8737P	RESTRICTED - OTHER	.00	7,138,726.02
	51	8739	RESTRICTED-NET ASSETS	.00	-5,942,018.54
	51	8753	ASSIGNED-PURCH OBL - CURRENT	69,166.97	-3,373,522.83
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	956,369.51
	51	8770	UNASSIGNED FUND BALANCE	.00	-956,369.51
		TOTAL FUND BALANCE		48,184.40	-1,064,202.67
		TOTAL LIABILITIES + FUND BALANCE		-92,074.10	-9,040,794.56

BALANCE SHEET FOR 2026 4

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	380,633.61
		TOTAL ASSETS		.00	380,633.61
FUND BALANCE					
	70	8739	RESTRICTED-NET POSITION	.00	-380,633.61
		TOTAL FUND BALANCE		.00	-380,633.61
		TOTAL LIABILITIES + FUND BALANCE		.00	-380,633.61

BALANCE SHEET FOR 2026 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	355,066.30	33,381,438.96
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	55,110.53	-15,273,003.67
	80	6221	BUILDINGS	475,230.59	405,574,737.10
	80	6222	ACCUM DEPRECIATION-BUILDINGS	200,607.07	-130,329,655.62
	80	6231	TECHNOLOGY EQUIPMENT	-10,144.00	6,212,944.02
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	10,144.00	-4,849,165.74
	80	6241	VEHICLES	283,948.00	23,473,361.81
	80	6242	ACCUM DEPRECIATION-VEHICLES	5,000.00	-15,135,035.20
	80	6251	OTHER MACHINERY & EQUIPMENT	55,781.74	31,942,694.07
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	481,610.00	-12,399,214.86
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	139,793,191.41
		TOTAL ASSETS		1,912,354.23	474,466,031.85
FUND BALANCE					
	80	6302	REVENUES CONTROL	278,304.46	285,526.67
	80	7602	EXPENDITURES CONTROL	14,315.31	14,481.98
	80	8710	INVESTMENT IN GOV'T ASSETS	-2,204,974.00	-474,766,040.50
		TOTAL FUND BALANCE		-1,912,354.23	-474,466,031.85
		TOTAL LIABILITIES + FUND BALANCE		-1,912,354.23	-474,466,031.85

BALANCE SHEET FOR 2026 4

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	-8,198,293.58
	81	6231	TECHNOLOGY EQUIPMENT	-1,564.00	87,069.66
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	1,564.00	-87,069.66
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-88,160.08
	81	6251	OTHER MACHINERY & EQUIPMENT	58,888.34	9,248,228.47
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	7,105.40	-4,378,543.63
		TOTAL ASSETS		65,993.74	28,405,921.56
FUND BALANCE					
	81	8710	INVESTMENT IN GOV'T ASSETS	.00	-156,363.37
	81	8711	INVESTMENT IN BUSINESS ASSETS	-65,993.74	-28,249,558.19
		TOTAL FUND BALANCE		-65,993.74	-28,405,921.56
		TOTAL LIABILITIES + FUND BALANCE		-65,993.74	-28,405,921.56

BALANCE SHEET FOR 2026 4

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	381,364,937.58
		TOTAL ASSETS		.00	381,364,937.58
LIABILITIES					
	90	7442	BONDS PAYABLE CURRENT	.00	-17,189,000.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-359,165,000.00
	90	7551	COMPENSATED ABSENCES	.00	-5,010,937.58
		TOTAL LIABILITIES		.00	-381,364,937.58
		TOTAL LIABILITIES + FUND BALANCE		.00	-381,364,937.58

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