Warren County Board of Education

BALANCE SHEET FOR 2026 10

					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND					
ASSETS						
	10	6101		CASH IN BANK	369,702.01	54,768,969.39
	10	6102		CASH IN PAYROLL CLEARING ACCT	-13,738.86	756,146.92
	10	6106	FB&T	OTHER CASH	3,151.71	1,097,605.47
	10	6106	PINN	OTHER CASH	15,877.02	5,243,250.23
	10	6130		INTERFUND RECEIVABLES	68,445.00	234,037.74
	10	6153		ACCOUNTS RECEIVABLE	-115,380.79	522,985.17
	10	6153	USFX	ACCOUNTS RECEIVABLE	.00	165,082.91
	10	6171	DBGI	INVENTORIES FOR CONSUMPTION	.00	508,853.17
	10	6181		PREPAID EXPENDITURES	.00	439,399.26
	10	6181WC		PREPD INSUR - WORKERS COMP	-31,526.67	9,939.98
		TOTAL ASSETS			296,529.42	63,746,270.24
LIABILITIES						
	10	7460UE		UNEMPLOYMENT PAYABLE	144,283.25	1,641.49
	10	7461		ACCR SALARIES & BENEFT PAYABLE	-171.21	-83,982.59
	10	7461BR		ACCR HLTH BENFT - EMPLOYEE PD	37.50	25.00
	10	7461FX		ACCR HEALTH BENEFITS - FSA	-55.46	-27,046.78
	10	7461HI		ACCR HEALTH INSUR W/H PAYABLE	-182,597.34	-182,493.75
	10	7461HR		ACCR. HEALTH RESOURCES PAYABLE	1,891.92	-343,501.52
	10	7461LI		ACCR STATE LIFE INSUR. W/H PAY	-172.23	-11,576.36
	10	7470		WARREN COUNTY GOV OCCUPATIONAL	.00	-8,543.85
	10	7471		FEDERAL TAX WITHHELD PAYABLE	-1,510.90	-276,901.78
	10	7472		FICA WITHHELD PAYABLE	13,713.54	-271,515.04
	10	7473		STATE TAX WITHHELD PAYABLE	3,526.55	-138,131.50
	10	7474		KTRS WITHHELD PAYABLE	-19,540.17	-692,356.93
	10	7475		CERS WITHHELD PAYABLE	11,402.97	-529,225.26
	10	7477		OTHER INSURANCES WITHHELD	-4,944.78	-437,088.04
	10	7477DC		DEF COMP WITHHELD PAYABLE	1,048.00	-38,787.31
	10	7478		TSA WITHHELD PAYABLE	621.00	3,325.50
	10	7480		GARNISHMENTS WITHHELD PAYABLE	.00	-508.38
	10	7603		PURCHASE OBLIGATIONS	833,144.68	9,956,484.28
		TOTAL LIABILITIES			800,677.32	6,919,817.18
FUND BALANCE						
	10	6302		REVENUES CONTROL	-12,394,568.24	-138,090,625.25
	10	7602		EXPENDITURES CONTROL	12,130,506.18	120,330,690.78
	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	-369,233.56
	10	8747		COMMITTED - OTHER	.00	-49,868.17
	10	8753		ASSIGNED-PURCH OBL - CURRENT	-833,144.68	-9,956,484.28
	10	8770		UNASSIGNED FUND BALANCE	.00	-40,194,448.09
		TOTAL FUND BALANCE			-1,097,206.74	-70,666,087.42
		TOTAL LIABILITIES + FUND BALANCE			-296,529.42	-63,746,270.24

BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	592,264.22	3,405,715.66
	20	6153	ACCOUNTS RECEIVABLE	-229,072.85	1,286,687.69
		TOTAL ASSETS		363,191.37	4,692,403.35
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-174,758.82	925,742.05
		TOTAL LIABILITIES		-174,758.82	925,742.05
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,631,990.94	-22,276,705.16
	20	7602	EXPENDITURES CONTROL	2,268,799.57	20,069,695.70
	20	8723	NONSPENDABLE-PREPAIDS	.00	-36,538.50
	20	8731	RESTRICTED GRANTS	.00	-2,448,855.39
	20	8753	ASSIGNED-PURCH OBL - CURRENT	174,758.82	-925,742.05
		TOTAL FUND BALANCE		-188,432.55	-5,618,145.40
		TOTAL LIABILITIES + FUND BALANCE		-363,191.37	-4,692,403.35

BALANCE SHEET FOR 2026 10

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	4,324.03	407,911.62
	21	6106 SCBD	OTHER CASH	1,460.09	572,665.24
	21	6153	ACCOUNTS RECEIVABLE	.00	300.00
		TOTAL ASSETS		5,784.12	980,876.86
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	58,279.58	120,570.74
		TOTAL LIABILITIES		58,279.58	120,570.74
FUND BALANCE					
	21	6302	REVENUES CONTROL	-42,186.64	-1,246,040.47
	21	7602	EXPENDITURES CONTROL	36,402.52	265,163.61
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-58,279.58	-120,570.74
		TOTAL FUND BALANCE		-64,063.70	-1,101,447.60
		TOTAL LIABILITIES + FUND BALANCE		-5,784.12	-980,876.86

BALANCE SHEET FOR 2026 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-309,057.11	6,066,805.70
		TOTAL ASSETS		-309,057.11	6,066,805.70
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-29,418,193.14
	32	7602	EXPENDITURES CONTROL	309,057.11	23,351,387.44
		TOTAL FUND BALANCE		309,057.11	-6,066,805.70
		TOTAL LIABILITIES + FUND BALANCE		309,057.11	-6,066,805.70

BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81117	CASH IN BANK	.00	-36,000.00
	36	6101	82329	CASH IN BANK	-62,171.92	14,139,942.80
	36	6101	83226	CASH IN BANK	.00	503,117.27
	36	6101	83232	CASH IN BANK	-2,068,956.21	19,029,150.18
	36	6101	83506	CASH IN BANK	-415,188.98	812,077.86
	36	6101	84038	CASH IN BANK	504.47	163,883.58
	36	6101	84264	CASH IN BANK	.00	-16,737.70
	36	6101	84266	CASH IN BANK	.00	-34,657.92
	36	6101	84347	CASH IN BANK	-983,100.64	11,751,919.38
	36	6101	84348	CASH IN BANK	.00	-297,545.50
	36	6101	84374	CASH IN BANK	.00	-305,655.50
	36	6101	85126	CASH IN BANK	.00	-422,657.88
	36	6101	85156	CASH IN BANK	80.27	26,074.98
	36	6101	85163	CASH IN BANK	332.09	107,881.53
	36	6101	86020	CASH IN BANK	.00	-1,140,511.50
	36	6101	86095	CASH IN BANK	.00	-765,073.99
	36	6101	89199	CASH IN BANK	.00	-17,068.52
	36	6101	89288	CASH IN BANK	233.14	75,739.26
	36	6153	81117	ACCOUNTS RECEIVABLE	.00	36,000.00
	36	6153	89199	ACCOUNTS RECEIVABLE	.00	17,068.52
		TOTAL ASSETS			-3,528,267.78	43,626,946.85
LIABILITIES						
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-3,187,462.39	40,954,654.41
		TOTAL LIABILITIES			-3,187,462.39	40,934,654.41
FUND BALANCE						
	36	6302		REVENUES CONTROL	-143,476.48	-3,309,809.87
	36	7602		EXPENDITURES CONTROL	3,671,744.26	55,063,115.63
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-95,360,252.61
	36	8753		ASSIGNED-PURCH OBL - CURRENT	3,187,462.39	-40,954,654.41
		TOTAL FUND BALANCE			6,715,730.17	-84,561,601.26
		TOTAL LIABILITIES + FUND BALANCE			3,528,267.78	-43,626,946.85

BALANCE SHEET FOR 2026 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	-309,057.11	-23,351,387.44
	40	7602	EXPENDITURES CONTROL	309,057.11	23,351,387.44
	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 10

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	636,596.42	1,796,213.37
	51	6103	PETTY CASH	.00	3,850.00
	51	6106 BECMM	OTHER CASH	8,295.96	3,113,962.57
	51	6153	ACCOUNTS RECEIVABLE	-161,665.76	1,594,183.92
	51	6153BD	ACCTS REC - BAD DEBT	.00	-1,366.06
	51	6171	INVENTORIES FOR CONSUMPTION	-132,933.44	-80,765.09
	51	6172	USDA INVENTORY FOR COMMODITIES	-7,996.07	19,853.50
	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		342,297.11	8,367,333.85
LIABILITIES					
	51	7400	INTERFUND PAYABLES	-68,445.00	-234,037.74
	51	7462	PREPAID ACCOUNT	5,711.61	-73,519.23
	51	7477	COMP ABSENCES CURRENT	.00	-287,513.09
	51	7541P	UNFUNDED PENSION LIAB GASB 68	.00	-7,519,584.00
	51	7551	COMPENSATED ABSENCES	.00	-342,969.75
	51	7603	PURCHASE OBLIGATIONS	-130,938.67	4,169,416.04
	51	7700O	DEFERRED INFLOW OPEB	.00	-2,157,206.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-942,668.02
		TOTAL LIABILITIES		-193,672.06	-7,388,081.99
FUND BALANCE					
	51	6302	REVENUES CONTROL	-1,802,289.85	-15,539,070.67
	51	7602	EXPENDITURES CONTROL	1,522,726.13	15,342,713.97
	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	-5,311,535.70
	51	8753	ASSIGNED-PURCH OBL - CURRENT	130,938.67	-4,169,416.04
		TOTAL FUND BALANCE		-148,625.05	-979,251.86
		TOTAL LIABILITIES + FUND BALANCE		-342,297.11	-8,367,333.85

BALANCE SHEET FOR 2026 10

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 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	34,826,248.62
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-15,263,242.67
	80	6221	BUILDINGS	.00	406,799,530.80
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-130,329,655.62
	80	6231	TECHNOLOGY EQUIPMENT	.00	6,470,624.24
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-4,670,660.58
	80	6241	VEHICLES	-287,612.08	23,701,370.53
	80	6242	ACCUM DEPRECIATION-VEHICLES	287,612.08	-14,496,199.92
	80	6251	OTHER MACHINERY & EQUIPMENT	-12,854.88	34,018,924.91
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	5,251.80	-12,373,912.50
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	145,998,170.66
		TOTAL ASSETS		-7,603.08	486,754,938.04
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	352,657.56
	80	7602	EXPENDITURES CONTROL	1,000.41	18,146.41
	80	8710	INVESTMENT IN GOV'T ASSETS	6,602.67	-487,125,742.01
		TOTAL FUND BALANCE		7,603.08	-486,754,938.04
		TOTAL LIABILITIES + FUND BALANCE		7,603.08	-486,754,938.04

BALANCE SHEET FOR 2026 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	-8,198,293.58
	81	6231	TECHNOLOGY EQUIPMENT	.00	71,527.60
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-71,527.60
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-88,160.08
	81	6251	OTHER MACHINERY & EQUIPMENT	-9,602.53	9,545,706.86
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	9,602.53	-4,362,741.10
		TOTAL ASSETS		.00	28,719,202.48
FUND BALANCE					
	81	8710	INVESTMENT IN GOV'T ASSETS	.00	-156,363.37
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-28,562,839.11
		TOTAL FUND BALANCE		.00	-28,719,202.48
		TOTAL LIABILITIES + FUND BALANCE		.00	-28,719,202.48

BALANCE SHEET FOR 2026 10

FUND: 9 LONG TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG TERM DEBT	.00	382,620,551.83
		TOTAL ASSETS		.00	382,620,551.83
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	-6,266,551.83
		TOTAL LIABILITIES		.00	-382,620,551.83
		TOTAL LIABILITIES + FUND BALANCE		.00	-382,620,551.83

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