# Warren County Board of Education

## BALANCE SHEET FOR 2026 8

| FUND: 1 GENERAL FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| 10 | 6101 | | CASH IN BANK | -562,006.60 | 54,598,130.29 |
| 10 | 6102 | | CASH IN PAYROLL CLEARING ACCT | 22,276.76 | 762,222.24 |
| 10 | 6106 | FB&T | OTHER CASH | 2,924.77 | 1,091,110.56 |
| 10 | 6106 | PINN | OTHER CASH | 16,258.52 | 5,214,039.11 |
| 10 | 6130 | | INTERFUND RECEIVABLES | 68,445.00 | 97,147.74 |
| 10 | 6153 | | ACCOUNTS RECEIVABLE | -63,776.29 | 739,481.31 |
| 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 | -32,283.88 | 74,742.90 |
| | TOTAL ASSETS | | | -548,161.72 | 63,690,209.49 |
| LIABILITIES | | | | | |
| 10 | 7460UE | | UNEMPLOYMENT PAYABLE | -35,055.25 | -124,555.03 |
| 10 | 7461 | | ACCR SALARIES & BENEFT PAYABLE | .00 | -83,811.38 |
| 10 | 7461BR | | ACCR HLTH BENFT - EMPLOYEE PD | .00 | -12.50 |
| 10 | 7461FX | | ACCR HEALTH BENEFITS - FSA | -26,567.92 | -26,609.31 |
| 10 | 7461HR | | ACCR. HEALTH RESOURCES PAYABLE | -341,636.19 | -343,113.20 |
| 10 | 7461LI | | ACCR STATE LIFE INSUR. W/H PAY | -11,216.94 | -11,368.40 |
| 10 | 7470 | | WARREN COUNTY GOV OCCUPATIONAL | .00 | -8,543.85 |
| 10 | 7471 | | FEDERAL TAX WITHHELD PAYABLE | -4,101.56 | -273,239.65 |
| 10 | 7472 | | FICA WITHHELD PAYABLE | -12,931.84 | -284,051.02 |
| 10 | 7473 | | STATE TAX WITHHELD PAYABLE | -3,095.21 | -139,626.10 |
| 10 | 7474 | | KTRS WITHHELD PAYABLE | -667,222.35 | -665,520.40 |
| 10 | 7475 | | CERS WITHHELD PAYABLE | -540,717.80 | -540,717.80 |
| 10 | 7477 | | OTHER INSURANCES WITHHELD | -95,431.15 | -430,721.13 |
| 10 | 7477DC | | DEF COMP WITHHELD PAYABLE | -130.00 | -55.00 |
| 10 | 7478 | | TSA WITHHELD PAYABLE | -5,597.00 | 3,267.00 |
| 10 | 7480 | | GARNISHMENTS WITHHELD PAYABLE | .00 | -508.38 |
| 10 | 7603 | | PURCHASE OBLIGATIONS | -635,551.86 | 8,624,684.62 |
| | TOTAL LIABILITIES | | | -2,379,255.07 | 5,695,498.47 |
| FUND BALANCE | | | | | |
| 10 | 6302 | | REVENUES CONTROL | -10,336,032.95 | -113,090,484.57 |
| 10 | 7602 | | EXPENDITURES CONTROL | 12,627,897.88 | 95,279,129.90 |
| 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 | 635,551.86 | -8,624,684.62 |
| 10 | 8770 | | UNASSIGNED FUND BALANCE | .00 | -40,194,448.09 |
| | TOTAL FUND BALANCE | | | 2,927,416.79 | -69,385,707.96 |
| | TOTAL LIABILITIES + FUND BALANCE | | | 548,161.72 | -63,690,209.49 |

## BALANCE SHEET FOR 2026 8

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | 2,107,336.22 | 3,842,800.84 |
| | 20 | 6153 | ACCOUNTS RECEIVABLE | -238,878.81 | 1,360,776.90 |
| | | TOTAL ASSETS | | 1,868,457.41 | 5,203,577.74 |
| LIABILITIES | | | | | |
| | 20 | 7603 | PURCHASE OBLIGATIONS | -109,314.29 | 919,071.53 |
| | | TOTAL LIABILITIES | | -109,314.29 | 919,071.53 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -3,823,803.94 | -17,961,534.82 |
| | 20 | 7602 | EXPENDITURES CONTROL | 1,955,346.53 | 15,243,350.97 |
| | 20 | 8723 | NONSPENDABLE-PREPAIDS | .00 | -36,538.50 |
| | 20 | 8731 | RESTRICTED GRANTS | .00 | -2,448,855.39 |
| | 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 109,314.29 | -919,071.53 |
| | | TOTAL FUND BALANCE | | -1,759,143.12 | -6,122,649.27 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -1,868,457.41 | -5,203,577.74 |

## BALANCE SHEET FOR 2026 8

| FUND: 21 DISTRICT ACTIVITY (SPECREVANN) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 21 | 6101 | CASH IN BANK | 13,738.95 | 384,715.83 |
| | 21 | 6106 SCBD | OTHER CASH | 1,342.48 | 569,662.22 |
| | | TOTAL ASSETS | | 15,081.43 | 954,378.05 |
| LIABILITIES | | | | | |
| | 21 | 7603 | PURCHASE OBLIGATIONS | 1,166.77 | 51,646.16 |
| | | TOTAL LIABILITIES | | 1,166.77 | 51,646.16 |
| FUND BALANCE | | | | | |
| | 21 | 6302 | REVENUES CONTROL | -29,845.18 | -1,146,191.65 |
| | 21 | 7602 | EXPENDITURES CONTROL | 14,763.75 | 191,813.60 |
| | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -1,166.77 | -51,646.16 |
| | | TOTAL FUND BALANCE | | -16,248.20 | -1,006,024.21 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -15,081.43 | -954,378.05 |

## BALANCE SHEET FOR 2026 8

| 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 8

| 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 8

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -446,098.42 | 12,352,465.47 |
| | | TOTAL ASSETS | | -446,098.42 | 12,352,465.47 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -806,806.52 | -29,418,193.14 |
| | 32 | 7602 | EXPENDITURES CONTROL | 1,252,904.94 | 17,065,727.67 |
| | | TOTAL FUND BALANCE | | 446,098.42 | -12,352,465.47 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 446,098.42 | -12,352,465.47 |

## BALANCE SHEET FOR 2026 8

| 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 | -344,440.14 | 14,425,174.19 |
| 36 | 6101 | 82437 | CASH IN BANK | .00 | 46,674.80 |
| 36 | 6101 | 83226 | CASH IN BANK | .00 | 503,117.27 |
| 36 | 6101 | 83232 | CASH IN BANK | -2,491,793.02 | 23,582,592.57 |
| 36 | 6101 | 83506 | CASH IN BANK | -530,426.25 | 1,227,617.85 |
| 36 | 6101 | 84038 | CASH IN BANK | 469.08 | 162,837.41 |
| 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 | -1,665,174.63 | 14,177,476.97 |
| 36 | 6101 | 84348 | CASH IN BANK | .00 | -288,844.50 |
| 36 | 6101 | 84374 | CASH IN BANK | .00 | -296,954.50 |
| 36 | 6101 | 85126 | CASH IN BANK | -3,000.00 | -422,657.88 |
| 36 | 6101 | 85156 | CASH IN BANK | 74.63 | 25,908.52 |
| 36 | 6101 | 85163 | CASH IN BANK | -103,897.82 | 107,192.85 |
| 36 | 6101 | 85248 | CASH IN BANK | .00 | -5.80 |
| 36 | 6101 | 86020 | CASH IN BANK | .00 | -798,714.00 |
| 36 | 6101 | 86095 | CASH IN BANK | .00 | -726,279.45 |
| 36 | 6101 | 89199 | CASH IN BANK | .00 | -17,068.52 |
| 36 | 6101 | 89288 | CASH IN BANK | 216.78 | 75,255.77 |
| 36 | 6153 | | ACCOUNTS RECEIVABLE | -8,846.12 | .00 |
| 36 | 6153 | 81117 | ACCOUNTS RECEIVABLE | .00 | 36,000.00 |
| 36 | 6153 | 89199 | ACCOUNTS RECEIVABLE | .00 | 17,068.52 |
| TOTAL ASSETS | | | | -5,146,817.49 | 51,748,996.45 |
| LIABILITIES | | | | | |
| 36 | 7421 | 89288 | ACCOUNTS PAYABLE | .00 | -20,000.00 |
| 36 | 7603 | | PURCHASE OBLIGATIONS | -3,426,262.94 | 48,074,533.83 |
| TOTAL LIABILITIES | | | | -3,426,262.94 | 48,054,533.83 |
| FUND BALANCE | | | | | |
| 36 | 6302 | | REVENUES CONTROL | -156,516.23 | -2,953,422.23 |
| 36 | 7602 | | EXPENDITURES CONTROL | 5,303,333.72 | 46,584,678.39 |
| 36 | 8735 | | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -95,360,252.61 |
| 36 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | 3,426,262.94 | -48,074,533.83 |
| TOTAL FUND BALANCE | | | | 8,573,080.43 | -99,803,530.28 |
| TOTAL LIABILITIES + FUND BALANCE | | | | 5,146,817.49 | -51,748,996.45 |

## BALANCE SHEET FOR 2026 8

| 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 | -1,252,904.94 | -17,065,727.67 |
| | 40 | 7602 | EXPENDITURES CONTROL | 1,252,904.94 | 17,065,727.67 |
| | 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 8

| FUND: 51 FOOD SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | -146,002.77 | 1,183,946.92 |
| | 51 | 6103 | PETTY CASH | .00 | 3,850.00 |
| | 51 | 6106 BECMM | OTHER CASH | 7,701.69 | 3,096,842.73 |
| | 51 | 6153 | ACCOUNTS RECEIVABLE | 106,842.03 | 1,303,379.07 |
| | 51 | 6153BD | ACCTS REC - BAD DEBT | .00 | -1,366.06 |
| | 51 | 6171 | INVENTORIES FOR CONSUMPTION | 43,157.34 | 225,456.47 |
| | 51 | 6172 | USDA INVENTORY FOR COMMODITIES | 3,908.96 | 28,670.09 |
| | 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 | | 15,607.25 | 7,762,180.86 |
| LIABILITIES | | | | | |
| | 51 | 7400 | INTERFUND PAYABLES | -68,445.00 | -97,147.74 |
| | 51 | 7462 | PREPAID ACCOUNT | 92.82 | -81,587.63 |
| | 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 | -1,321,650.10 | 2,724,998.56 |
| | 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -2,157,206.20 |
| | 51 | 7700P | DEFERRED INFLOW GASB 68 | .00 | -942,668.02 |
| | | TOTAL LIABILITIES | | -1,390,002.28 | -8,703,677.87 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -1,392,739.53 | -11,868,304.31 |
| | 51 | 7602 | EXPENDITURES CONTROL | 1,445,484.46 | 12,148,279.00 |
| | 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 | 1,321,650.10 | -2,724,998.56 |
| | | TOTAL FUND BALANCE | | 1,374,395.03 | 941,497.01 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -15,607.25 | -7,762,180.86 |

## BALANCE SHEET FOR 2026 8

| 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 8

| FUND: 8 GOVERNMENTAL ASSETS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 80 | 6201 | LAND | .00 | 12,073,739.57 |
| | 80 | 6211 | LAND IMPROVEMENT | 424,272.71 | 34,795,353.62 |
| | 80 | 6212 | ACCUM DEPRECIATION-LAND IMPROV | .00 | -15,263,242.67 |
| | 80 | 6221 | BUILDINGS | 73,087.24 | 406,401,136.70 |
| | 80 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -130,329,655.62 |
| | 80 | 6231 | TECHNOLOGY EQUIPMENT | 101,733.02 | 6,397,775.53 |
| | 80 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | 159,395.81 | -4,670,660.58 |
| | 80 | 6241 | VEHICLES | -253,342.19 | 24,086,863.62 |
| | 80 | 6242 | ACCUM DEPRECIATION-VEHICLES | 253,342.19 | -14,881,693.01 |
| | 80 | 6251 | OTHER MACHINERY & EQUIPMENT | 711,515.98 | 33,776,929.64 |
| | 80 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | .00 | -12,379,164.30 |
| | 80 | 6261 | CONTRUCTION WORK IN PROGRESS | .00 | 145,998,170.66 |
| | | TOTAL ASSETS | | 1,470,004.76 | 486,005,553.16 |
| FUND BALANCE | | | | | |
| | 80 | 6302 | REVENUES CONTROL | .00 | 352,657.56 |
| | 80 | 7602 | EXPENDITURES CONTROL | .00 | 17,146.00 |
| | 80 | 8710 | INVESTMENT IN GOV'T ASSETS | -1,470,004.76 | -486,375,356.72 |
| | | TOTAL FUND BALANCE | | -1,470,004.76 | -486,005,553.16 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -1,470,004.76 | -486,005,553.16 |

## BALANCE SHEET FOR 2026 8

| 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 | -14,074.06 | 71,527.60 |
| | 81 | 6232 | ACCUM DEPRECIATION-TECH EQUIP | 14,074.06 | -71,527.60 |
| | 81 | 6241 | VEHICLES | .00 | 151,340.00 |
| | 81 | 6242 | ACCUM DEPRECIATION-VEHICLES | .00 | -88,160.08 |
| | 81 | 6251 | OTHER MACHINERY & EQUIPMENT | 217,328.02 | 9,544,211.86 |
| | 81 | 6252 | ACCUM DEPRECIATION-OTHER MACHN | 6,200.00 | -4,372,343.63 |
| | | TOTAL ASSETS | | 223,528.02 | 28,708,104.95 |
| FUND BALANCE | | | | | |
| | 81 | 8710 | INVESTMENT IN GOV'T ASSETS | .00 | -156,363.37 |
| | 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | -223,528.02 | -28,551,741.58 |
| | | TOTAL FUND BALANCE | | -223,528.02 | -28,708,104.95 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -223,528.02 | -28,708,104.95 |

## BALANCE SHEET FOR 2026 8

| 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 **