Warren County Board of Education

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-14,557,109.13	37,592,399.95
	10	6102	CASH IN PAYROLL CLEARING ACCT	2,516,601.38	3,301,620.04
	10	6106 FB&T	OTHER CASH	6,539.88	2,108,929.22
	10	6106 PINN	OTHER CASH	5,015,908.66	10,275,569.79
	10	6130	INTERFUND RECEIVABLES	68,445.00	370,927.74
	10	6153	ACCOUNTS RECEIVABLE	-176,884.88	370,524.91
	10	6153 USFX	ACCOUNTS RECEIVABLE	.00	165,082.91
	10	6171 DBGI	INVENTORIES FOR CONSUMPTION	.00	508,853.17
	10	6181	PREPAID EXPENDITURES	197,443.95	706,292.21
	10	6181WC	PREPD INSUR - WORKERS COMP	328,179.70	304,091.95
		TOTAL ASSETS		-6,600,875.44	55,704,291.89
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-2,157,231.67	-2,163,744.65
	10	7460UE	UNEMPLOYMENT PAYABLE	-815.41	-3,906.57
	10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	-83,982.59
	10	7461BR	ACCR HLTH BENFT - EMPLOYEE PD	.00	25.00
	10	7461FX	ACCR HEALTH BENEFITS - FSA	-101,352.36	-155,155.57
	10	7461HI	ACCR HEALTH INSUR W/H PAYABLE	-38,456.51	-39,045.04
	10	7461HR	ACCR. HEALTH RESOURCES PAYABLE	-640,463.55	-986,035.91
	10	7461LI	ACCR STATE LIFE INSUR. W/H PAY	-21,229.23	-32,792.00
	10	7470	WARREN COUNTY GOV OCCUPATIONAL	.00	-8,543.85
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-1,026,053.11	-1,305,058.04
	10	7472	FICA WITHHELD PAYABLE	-978,648.02	-1,269,853.10
	10	7473	STATE TAX WITHHELD PAYABLE	-503,249.62	-645,987.23
	10	7474	KTRS WITHHELD PAYABLE	-2,529,400.03	-3,213,484.57
	10	7475	CERS WITHHELD PAYABLE	-937,883.12	-1,488,529.95
	10	7477	OTHER INSURANCES WITHHELD	-191,470.97	-628,737.72
	10	7477DC	DEF COMP WITHHELD PAYABLE	-258,707.06	-299,064.37
	10	7478	TSA WITHHELD PAYABLE	-28,016.86	-24,666.36
	10	7480	GARNISHMENTS WITHHELD PAYABLE	100.00	85.55
	10	7482	MEMBER DUES WITHHELD PAYABLE	2,405.00	2,405.00
	10	7603	PURCHASE OBLIGATIONS	-1,010,623.34	9,040,190.41
		TOTAL LIABILITIES		-10,421,095.86	-3,305,881.56
FUND BALANCE					
	10	6302	REVENUES CONTROL	-8,928,680.75	-200,471,138.78
	10	7602	EXPENDITURES CONTROL	24,940,028.71	158,040,873.76
	10	8722 DBGI	NONSPENDABLE-INVENTORIES	.00	-508,853.17
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-369,233.56
	10	8747	COMMITTED - OTHER	.00	-49,868.17
	10	8753	ASSIGNED-PURCH OBL - CURRENT	1,010,623.34	-9,040,190.41
		TOTAL FUND BALANCE		17,021,971.30	-52,398,410.33
		TOTAL LIABILITIES + FUND BALANCE		6,600,875.44	-55,704,291.89

BALANCE SHEET FOR 2026 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-1,532,349.42	1,507,757.62
	20	6153	ACCOUNTS RECEIVABLE	-473,994.12	434,175.02
	20	6181	PREPAID EXPENDITURES	296,746.03	296,746.03
		TOTAL ASSETS		-1,709,597.51	2,238,678.67
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-58,488.05	-58,488.05
	20	7603	PURCHASE OBLIGATIONS	-17,047.62	721,476.84
		TOTAL LIABILITIES		-75,535.67	662,988.79
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,340,143.19	-24,581,914.10
	20	7602	EXPENDITURES CONTROL	3,108,228.75	24,887,117.37
	20	8723	NONSPENDABLE-PREPAIDS	.00	-36,538.50
	20	8731	RESTRICTED GRANTS	.00	-2,448,855.39
	20	8753	ASSIGNED-PURCH OBL - CURRENT	17,047.62	-721,476.84
		TOTAL FUND BALANCE		1,785,133.18	-2,901,667.46
		TOTAL LIABILITIES + FUND BALANCE		1,709,597.51	-2,238,678.67

BALANCE SHEET FOR 2026 12

FUND: 21 DISTRICT ACTIVITY (SPECREVANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-28,720.73	342,296.37
	21	6106 SCBD	OTHER CASH	1,559.90	575,631.07
	21	6153	ACCOUNTS RECEIVABLE	966.52	966.52
	TOTAL ASSETS			-26,194.31	918,893.96
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-12,029.56	-12,029.56
	21	7603	PURCHASE OBLIGATIONS	-46,190.44	24,577.11
	TOTAL LIABILITIES			-58,220.00	12,547.55
FUND BALANCE					
	21	6302	REVENUES CONTROL	-16,201.26	-1,348,925.60
	21	7602	EXPENDITURES CONTROL	54,425.13	442,061.20
	21	8753	ASSIGNED-PURCH OBL - CURRENT	46,190.44	-24,577.11
	TOTAL FUND BALANCE			84,414.31	-931,441.51
TOTAL LIABILITIES + FUND BALANCE				26,194.31	-918,893.96

BALANCE SHEET FOR 2026 12

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	6302	REVENUES CONTROL	.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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	1,704,091.00
	TOTAL ASSETS		.00	1,704,091.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,704,091.00
	TOTAL FUND BALANCE		.00	-1,704,091.00
TOTAL LIABILITIES + FUND BALANCE			.00	-1,704,091.00

BALANCE SHEET FOR 2026 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	3,970,691.00	2,503,928.94
		TOTAL ASSETS		3,970,691.00	2,503,928.94
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,970,691.00	-33,497,473.12
	32	7602	EXPENDITURES CONTROL	.00	30,993,544.18
		TOTAL FUND BALANCE		-3,970,691.00	-2,503,928.94
		TOTAL LIABILITIES + FUND BALANCE		-3,970,691.00	-2,503,928.94

BALANCE SHEET FOR 2026 12

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	36	6101	81117	CASH IN BANK	6,000.00	-27,600.00
	36	6101	82329	CASH IN BANK	-104,146.41	13,803,055.49
	36	6101	83226	CASH IN BANK	.00	503,117.27
	36	6101	83232	CASH IN BANK	-3,207,734.78	13,714,442.13
	36	6101	83506	CASH IN BANK	-102,692.30	-790,819.74
	36	6101	84038	CASH IN BANK	610.08	165,010.67
	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	-1,732,923.98	10,056,069.99
	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	97.07	26,254.31
	36	6101	85163	CASH IN BANK	401.60	108,623.47
	36	6101	86020	CASH IN BANK	.00	-1,140,511.50
	36	6101	86095	CASH IN BANK	-38,794.54	-803,868.53
	36	6101	86301	CASH IN BANK	-56,548.50	-113,097.00
	36	6101	86322	CASH IN BANK	-142,736.40	-142,736.40
	36	6101	89199	CASH IN BANK	7,519.50	-9,549.02
	36	6101	89288	CASH IN BANK	281.95	76,260.15
	36	6153		ACCOUNTS RECEIVABLE	-34,804.00	.00
	36	6153	81117	ACCOUNTS RECEIVABLE	-6,000.00	27,600.00
	36	6153	84264	ACCOUNTS RECEIVABLE	1,582.00	1,582.00
	36	6153	84266	ACCOUNTS RECEIVABLE	15,820.00	15,820.00
	36	6153	84348	ACCOUNTS RECEIVABLE	8,701.00	8,701.00
	36	6153	84374	ACCOUNTS RECEIVABLE	8,701.00	8,701.00
	36	6153	89199	ACCOUNTS RECEIVABLE	-7,519.50	9,549.02
		TOTAL ASSETS			-5,384,186.21	34,419,349.81
LIABILITIES						
	36	7421		ACCOUNTS PAYABLE	-3,143,480.61	-3,143,480.61
	36	7421	89288	ACCOUNTS PAYABLE	.00	-20,000.00
	36	7603		PURCHASE OBLIGATIONS	-8,853,188.13	28,364,876.49
		TOTAL LIABILITIES			-11,996,668.74	25,201,395.88
FUND BALANCE						
	36	6302		REVENUES CONTROL	-142,167.77	-3,623,570.71
	36	7602		EXPENDITURES CONTROL	8,669,834.59	67,727,954.12
	36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-95,360,252.61
	36	8753		ASSIGNED-PURCH OBL - CURRENT	8,853,188.13	-28,364,876.49
		TOTAL FUND BALANCE			17,380,854.95	-59,620,745.69
		TOTAL LIABILITIES + FUND BALANCE			5,384,186.21	-34,419,349.81

BALANCE SHEET FOR 2026 12

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	-31,061,380.18
	40	7602	EXPENDITURES CONTROL	.00	31,061,380.18
	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 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-824,561.49	1,025,079.36
	51	6106 BECMM	OTHER CASH	-3,122,003.42	.00
	51	6106 FB&T	OTHER CASH	3,121,988.42	3,121,988.42
	51	6153	ACCOUNTS RECEIVABLE	-138,908.02	869,095.15
	51	6153BD	ACCTS REC - BAD DEBT	-230.95	-1,597.01
	51	6171	INVENTORIES FOR CONSUMPTION	.00	276,453.47
	51	6172	USDA INVENTORY FOR COMMODITIES	.00	15,573.78
	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		-963,715.46	7,227,994.81
LIABILITIES					
	51	7400	INTERFUND PAYABLES	-68,445.00	-370,927.74
	51	7421	ACCOUNTS PAYABLE	-113,831.57	-113,831.57
	51	7462	PREPAID ACCOUNT	-52.00	-59,978.67
	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	-2,516,342.76	198,138.75
	51	7700O	DEFERRED INFLOW OPEB	.00	-2,157,206.20
	51	7700P	DEFERRED INFLOW GASB 68	.00	-942,668.02
		TOTAL LIABILITIES		-2,698,671.33	-11,596,540.29
FUND BALANCE					
	51	6302	REVENUES CONTROL	-875,920.84	-22,789,033.13
	51	7602	EXPENDITURES CONTROL	2,021,964.87	18,657,660.78
	51	8737O	RESTRICTED - OTHER OPEB	.00	1,559,330.56
	51	8737P	RESTRICTED - OTHER	.00	7,138,726.02
	51	8753	ASSIGNED-PURCH OBL - CURRENT	2,516,342.76	-198,138.75
		TOTAL FUND BALANCE		3,662,386.79	4,368,545.48
		TOTAL LIABILITIES + FUND BALANCE		963,715.46	-7,227,994.81

BALANCE SHEET FOR 2026 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 TRUST/AGENCY FUNDS					
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 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 8	GOVERNMENTAL ASSETS				
ASSETS					
	80	6201	LAND	.00	12,073,739.57
	80	6211	LAND IMPROVEMENT	210,356.81	35,386,644.37
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-15,263,242.67
	80	6221	BUILDINGS	290,573.14	407,271,898.94
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-130,329,655.62
	80	6231	TECHNOLOGY EQUIPMENT	47,445.01	6,596,371.65
	80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-4,502,858.64
	80	6241	VEHICLES	.00	24,047,545.53
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-14,391,582.92
	80	6251	OTHER MACHINERY & EQUIPMENT	195,065.85	34,700,691.06
	80	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-12,363,182.25
	80	6261	CONTRUCTION WORK IN PROGRESS	.00	145,998,170.66
		TOTAL ASSETS		743,440.81	489,224,539.68
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	352,657.56
	80	7602	EXPENDITURES CONTROL	.00	18,146.41
	80	8710	INVESTMENT IN GOV'T ASSETS	-743,440.81	-489,595,343.65
		TOTAL FUND BALANCE		-743,440.81	-489,224,539.68
		TOTAL LIABILITIES + FUND BALANCE		-743,440.81	-489,224,539.68

BALANCE SHEET FOR 2026 12

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	68,591.60
	81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-68,591.60
	81	6241	VEHICLES	.00	151,340.00
	81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-88,160.08
	81	6251	OTHER MACHINERY & EQUIPMENT	.00	9,547,174.09
	81	6252	ACCUM DEPRECIATION-OTHER MACHN	.00	-4,358,435.10
		TOTAL ASSETS		.00	28,724,975.71
FUND BALANCE					
	81	8710	INVESTMENT IN GOV'T ASSETS	.00	-156,363.37
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-28,568,612.34
		TOTAL FUND BALANCE		.00	-28,724,975.71
		TOTAL LIABILITIES + FUND BALANCE		.00	-28,724,975.71

BALANCE SHEET FOR 2026 12

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 **