

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
10	6101		
10	9990	464,174.27	-6,016,190.23
10	6101	-5,904,125.04	35,350,179.14
10	9997	35.64	17,892.87
10	6101	97.70	49,047.27
10	9998	21.96	11,026.74
10	6101	.00	33,193,584.10
10	6111	61,067.42	1,197,720.12
10	6153	.00	1,201,896.34
10	6171	.00	36,298.00
10	6191		
	TOTAL ASSETS	-5,378,728.05	64,041,454.35
<b>LIABILITIES</b>			
10	7421A	-2,843.12	-64,190.71
10	7461	-54,332.79	-54,332.79
10	7461E	-158.78	-158.78
10	7461U	-4,064.50	-8,446.13
10	7469	-180.37	-180.37
10	7470A	-363.68	-363.68
10	7473	-699.39	-699.39
10	7474	-5,183.58	-5,249.72
10	7475	.00	-66.66
10	7481	-63,067.42	-79,571.59
10	7603	26,187.49	2,189,171.56
	TOTAL LIABILITIES	-104,706.14	1,975,911.74
<b>FUND BALANCE</b>			
10	6302	-7,032,800.06	-160,725,127.87
10	7602	12,542,421.74	100,415,805.61
10	8722	.00	-201,896.34
10	8737	.00	-21,909.11
10	8742	.00	-795,066.82
10	8753	-26,187.49	-2,189,171.56
10	8757	.00	-2,500,000.00
	TOTAL FUND BALANCE	5,483,434.19	-66,017,366.09
	TOTAL LIABILITIES + FUND BALANCE	5,378,728.05	-64,041,454.35

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	20	6101 CASH IN BANK	-1,107,510.01
		TOTAL ASSETS	-1,107,510.01
LIABILITIES			
	20	7421A ACI LIABILITY	-19,551.38
	20	7603 PURCHASE OBLIGATIONS	362,052.90
		TOTAL LIABILITIES	342,501.52
FUND BALANCE			
	20	6302 REVENUES CONTROL	-10,827,133.73
	20	7602 EXPENDITURES CONTROL	11,954,195.12
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-362,052.90
		TOTAL FUND BALANCE	765,008.49
		TOTAL LIABILITIES + FUND BALANCE	1,107,510.01

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 21 DISTRICT ACTIVITY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21 6101 CASH IN BANK	-3,945.69	368,537.99
	TOTAL ASSETS	-3,945.69	368,537.99
LIABILITIES	21 7421A ACT LIABILITY	-1,059.78	-2,032.15
	21 7603 PURCHASE OBLIGATIONS	3,554.38	42,486.53
	TOTAL LIABILITIES	2,494.60	40,454.38
FUND BALANCE	21 6302 REVENUES CONTROL	-27,088.36	-704,326.93
	21 7602 EXPENDITURES CONTROL	32,093.83	337,821.09
	21 8753 ASSIGNED-PURCH OBL - CURRENT	-3,554.38	-42,486.53
	TOTAL FUND BALANCE	1,451.09	-408,992.37
	TOTAL LIABILITIES + FUND BALANCE	3,945.69	-368,537.99

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 23 SPECIAL REVENUE ACADEMY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	23 6101 CASH IN BANK	-147,658.69	587,576.53
	TOTAL ASSETS	<b>-147,658.69</b>	<b>587,576.53</b>
FUND BALANCE	23 6302 REVENUES CONTROL	.00	-1,500,000.00
	23 7602 EXPENDITURES CONTROL	147,658.69	912,423.47
	TOTAL FUND BALANCE	<b>147,658.69</b>	<b>-587,576.53</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>147,658.69</b>	<b>-587,576.53</b>



# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
25	6101	.00	1,454,264.59
25	6153	.00	1,430.00
	TOTAL ASSETS	.00	1,455,694.59
<b>LIABILITIES</b>			
25	7421	.00	-5,494.01
	TOTAL LIABILITIES	.00	-5,494.01
<b>FUND BALANCE</b>			
25	8737	.00	-1,450,200.58
	TOTAL FUND BALANCE	.00	-1,450,200.58
	TOTAL LIABILITIES + FUND BALANCE	.00	-1,455,694.59



# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

		FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-635,358.00	.00
			TOTAL ASSETS	-635,358.00	.00
FUND BALANCE	31	6302	REVENUES CONTROL	-655,288.00	-1,290,646.00
	31	7602	EXPENDITURES CONTROL	1,290,646.00	1,290,646.00
			TOTAL FUND BALANCE	635,358.00	.00
			TOTAL LIABILITIES + FUND BALANCE	635,358.00	.00



# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)



			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101	4,323.98	2,852,256.93
		TOTAL ASSETS	<b>4,323.98</b>	<b>2,852,256.93</b>
FUND BALANCE				
	32		-22,628,766.84	
	32	7602	.00	22,393,007.47
	32	8738	.00	-2,616,497.56
		TOTAL FUND BALANCE	<b>-4,323.98</b>	<b>-2,852,256.93</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-4,323.98</b>	<b>-2,852,256.93</b>

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
36	6101		
		CASH IN BANK	4,633,757.43
36	6101	9990 CASH IN BANK	8,644,789.36
36	6105	CASH WITH FISCAL AGENTS	10,165,013.03
		<b>TOTAL ASSETS</b>	<b>23,443,559.82</b>
<b>LIABILITIES</b>			
36	7421A	ACI LIABILITY	-155,735.77
36	7603	PURCHASE OBLIGATIONS	41,174,143.67
		<b>TOTAL LIABILITIES</b>	<b>41,018,407.90</b>
<b>FUND BALANCE</b>			
36	6302	REVENUES CONTROL	-17,023,832.46
36	7602	EXPENDITURES CONTROL	27,137,162.74
36	8735	RESTRICTED-FUTURE CONSTR BG-1	-33,401,154.33
36	8753	ASSIGNED-PURCH OBL - CURRENT	-41,174,143.67
		<b>TOTAL FUND BALANCE</b>	<b>-64,461,967.72</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-23,443,559.82</b>



# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40		
	6302	.00	-23,224,046.79
	7602	.00	23,224,046.79
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00



# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
51	6101	-22,861.30	3,104,735.25
51	6153	900.55	60,513.39
51	6153A	.00	-15,730.86
51	6171	.00	162,538.69
51	64000	.00	305,459.00
51	6400P	.00	960,329.00
51	65410	.00	94,516.00
	<b>TOTAL ASSETS</b>	<b>-21,960.75</b>	<b>4,672,360.47</b>
<b>LIABILITIES</b>			
51	7421A	170.00	.00
51	7477	.00	-76,558.57
51	7481	-900.55	-55,973.53
51	7481A	.00	-602.00
51	7541P	.00	-4,234,415.00
51	7551	.00	-170,499.84
51	7603	-496,714.79	740,600.69
51	77000	.00	-1,407,769.00
51	7700P	.00	-977,886.00
	<b>TOTAL LIABILITIES</b>	<b>-497,445.34</b>	<b>-6,183,103.25</b>
<b>FUND BALANCE</b>			
51	6302	-747,836.95	-9,912,031.45
51	7602	770,528.25	7,066,147.61
51	87370	.00	1,007,794.00
51	8737P	.00	4,251,972.00
51	8739I	.00	-162,538.69
51	8753	496,714.79	-740,600.69
	<b>TOTAL FUND BALANCE</b>	<b>519,406.09</b>	<b>1,510,742.78</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>21,960.75</b>	<b>-4,672,360.47</b>

# KENTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 8 GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
80	6201	.00	12,092,199.19
80	6211	.00	7,241,111.91
80	6212	.00	-4,079,355.97
80	6221	.00	444,301,885.21
80	6222	.00	-157,150,158.78
80	6231	-1,500.00	13,181,707.59
80	6232	1,500.00	-8,404,834.09
80	6241	.00	14,644,353.34
80	6242	.00	-7,972,693.75
80	6251	-3,618.00	8,210,422.16
80	6252	3,618.00	-3,279,823.64
80	6261	.00	22,697,642.45
80	6272	.00	-209,216.96
	<b>TOTAL ASSETS</b>	<b>.00</b>	<b>341,273,238.66</b>
<b>FUND BALANCE</b>			
80	6302	.00	38,289.59
80	7602	.00	8,677.31
80	8710	.00	-338,069,409.06
80	8711	.00	-3,250,796.50
	<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-341,273,238.66</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-341,273,238.66</b>

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## BALANCE SHEET FOR 2026 11

FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
81	6231	00	23,470.16
81	6232	.00	-11,132.44
81	6241	.00	59,923.00
81	6242	.00	-59,923.00
81	6251	-56,574.67	2,738,241.13
81	6252	35,176.62	-1,942,542.28
	<b>TOTAL ASSETS</b>	<b>-21,398.05</b>	<b>808,036.57</b>
<b>FUND BALANCE</b>			
81	6302	19,436.56	19,436.56
81	7602	1,961.49	1,961.49
81	8710	.00	596,594.73
81	8711	.00	-1,426,029.35
	<b>TOTAL FUND BALANCE</b>	<b>21,398.05</b>	<b>-808,036.57</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>21,398.05</b>	<b>-808,036.57</b>

\*\* END OF REPORT - Generated by Susan Bentle \*\*

