Kenton County Board of Education
Financial Report - All District Funds
For the Month Ended June 30, 2026

Beginning Balance - June 1, 2026		$ 55,478,410.17
Receipts:		
General Property Tax	$ -	
Public Service Tax	2,106,675.82	
General Property Delinquent Tax	105,609.47	
Motor Vehicle Taxes	817,275.22	
Utilities Tax	542,329.19	
Omitted Property Tax	-	
Tuition - Regular Program	-	
Tuition - Other Ky Local School Districts		
Transportation - KY Local School District	150.00	
Non Public School Transportation	57,676.94	
Interest From Investments	755,608.22	
Building Rentals	20,637.61	
Bus Rentals	50,747.35	
Local Grant Receipts		
Other Local Receipts	69,536.45	
Seek Program Funds	3,390,160.00	
Vocational Transportation	212,529.00	
Other State Revenues	1,687,451.75	
Revenue in Lieu of Tax	15,272.20	
Federal Aid Through State	2,345,364.80	
Other Rebates - Erate	-	
Other Reimbursements And Refunds	8,850.62	
District Activities Revenue		
Local Bond Sale Proceeds	60,500,000.00	
Indirect Cost Transfer	88,868.34	
Sale of Equipment	148,289.86	
Fund Transfers	-	
Total Receipts:		$ 72,923,032.84
Total Receipts plus Balance		$ 128,401,443.01
Disbursements & Fund Transfers		$26,991,666.74
Ending Balance - June 30, 2026		$ 101,409,776.27

Cash Basis Position

Kenton County Board of Education
Available Funds - Comparison
June 30, 2026

	General/SR Funds	Building & Debt Funds	Capital Outlay	Total
This Month	$21,290,052.42	$3,794,074.68	$0.00	$25,084,127.10
Last Month	$29,182,593.42	$2,852,256.93	$0.00	$32,034,850.35
1 Year Ago	$17,006,668.24	$2,616,497.56	$0.00	$19,623,165.80
6/30/2025	$17,006,668.24	$2,616,497.56	$0.00	$19,623,165.80
6/30/2024	$10,959,329.64	$577,730.00	$0.00	$11,537,059.64
6/30/2023	$8,229,376.56	$872,153.79	$0.00	$9,101,530.35
6/30/2022	$25,508,567.23	$0.00	$0.00	$25,508,567.23
6/30/2021	$21,645,322.88	$0.00	$0.00	$21,645,322.88
6/30/2020	$17,465,909.31	$0.00	$0.00	$17,465,909.31
6/30/2019	$16,918,407.04	$0.00	$2,048.06	$16,920,455.10
6/30/2018	$15,754,481.25	$0.00	$2,048.42	$15,756,529.67

Cash Position - June 30, 2026

	General & Special Revenue Funds	Building & Debt Service Funds	Capital Outlay	Construction
Beg. Balance	$29,182,593.42	$2,852,256.93	$0.00	$23,443,559.82
Receipts	$11,366,074.91	$941,817.75	$0.00	$60,615,140.18
Total	$40,548,668.33	$3,794,074.68	$0.00	$84,058,700.00
Disbursements	$19,258,615.91	$0.00	$0.00	7,733,050.83
Transfer	$0.00		$0.00	
Available Funds	$21,290,052.42	$3,794,074.68	$0.00	$76,325,649.17
Cash Accounts	$21,290,052.42	$3,794,074.68	$0.00	$76,325,649.17
Int. this Mo.	$635,508.29	$4,959.75	$0.00	$115,140.18
Int. Y-T-D	$2,165,763.08	$126,004.59	$0.00	$841,779.18

Cash Basis Position

Kenton County Board of Education

Schedule of Investments

June 30, 2026

Investment Description		Principal Amount	Priced to Yield	Maturity Date	Call Date
FFB Money Market	$	74,083,189.59	2.89%		
5/3 Fed Money Market	$	10,446,610.16	3.50%	Daily	
US Treasury Bill	$	18,193,277.00	3.44%	11/27/2026	N/A
US Treasury Bill	$	15,353,900.39	3.69%	6/30/2027	N/A

Other Cash Accounts

	Auton	Williams Memorial	Helen Mann Trust Fund
Beg. Balance	$49,047.27	$17,892.87	$11,026.74
Interest Income	94.73	34.56	21.30
Receipts	$0.00	$0.00	$0.00
Disbursements	$0.00	$0.00	$0.00
Available Funds	$49,142.00	$17,927.43	$11,048.04
Cash/Investments	$49,142.00	$17,927.43	$11,048.04
Int. this Mo.	$94.73	$34.56	$21.30
Int. Y-T-D	$1,261.83	$463.87	$283.69

Cash Basis Position

Kenton County Board of Education
Food Service

Financial Report
For the Month Ended June 30, 2026

Beginning Balance	$ 3,104,735.25
Receipts	
Interest Income	$ 7,398.31
Lunch - Reimbursable	-
Breakfast - Reimbursable	-
Lunch - Non-Reimbursable	-
Breakfast - Non-Reimbursable	-
A-La-Carte Sales	(338.27)
Restricted Fed Through State	547,496.78
State Revenue	-
Other Receipts	2,229.73
Donated Commodities	-
Miscellaneous Revenue	-
Beginning Balance + Receipts	$ 3,661,521.80
Disbursements	771,440.70
MUNIS Ending Balance	$ 2,890,081.10

Cash Basis Position

KENTON COUNTY BOARD OF EDUCATION

Combined Fund Balance Sheet - All Funds
UNAUDITED
June 30, 2026

	GOVERNMENTAL FUNDS								PROPRIETARY	
	General	Special Revenue	District/Student Activity	Academy Fund	Building	Capital Outlay	Construction	Debt Service	Food Service	Total Funds
Assets										
Cash	$ 19,470,771	$ (113,570)	$ 1,940,632	$ 1,539,952	$ 3,794,075	$ -	$ 66,131,451	$ -	$ 2,890,081	$ 95,653,392
Investments	33,547,177	-	-		-	-	-	-	-	33,547,177
Cash - Fiscal Agent	-	-	-	-	-	-	10,194,198	-	-	10,194,198
Cash - Trust Accts.	78,117	-	-	-	-	-	-	-	-	78,117
Receivables	1,306,090	571,319	1,430	-	-	-	-	-	44,059	1,922,898
Inventories	176,533	-	-	-	-	-	-	-	69,412	245,945
Deferred Inflows/Deposits	36,298	-	-	-	-	-	-	-	1,360,304	1,396,602
TOTAL ASSETS	$ 54,614,986	$ 457,749	$ 1,942,062	$ 1,539,952	$ 3,794,075	$ -	$ 76,325,649	$ -	$ 4,363,856	$ 143,038,329
Liabilities:										
Accounts Payable	$ 1,215,949	$ 71,770	$ 7,064	$ 1,521,098	$ -	$ -	$ 2,548,111	$ -	$ 10,804	$ 5,374,796
Deferred Revenue	24,004	385,979	-	-	-	-	-	-	56,575	466,558
Sick Leave Payable	-	-	-	-	-	-	-	-	247,058	247,058
Deferred Inflow-CERS	-	-	-	-	-	-	-	-	2,385,655	2,385,655
Unfunded Pension Liability	-	-	-	-	-	-	-	-	4,234,415	4,234,415
TOTAL LIABILITIES	$ 1,239,953	$ 457,749	$ 7,064	$ 1,521,098	$ -	$ -	$ 2,548,111	$ -	$ 6,934,507	$ 12,708,482
Fund Equity										
Fund Balance	$ 53,198,500	$ -	$ 1,934,998	$ 18,854	$ 3,794,075	$ -	$ 73,777,538	$ -	$ 2,619,703	$ 135,343,668
Fund Balance - Pension		-	-	-	-	-	-	-	(5,259,766)	(5,259,766)
Nonspenable - Inventories	176,533	-	-	-	-	-	-	-	69,412	245,945
TOTAL FUND BALANCE	$ 53,375,033	$ -	$ 1,934,998	$ 18,854	$ 3,794,075	$ -	$ 73,777,538	$ -	$ (2,570,651)	$ 130,329,847
Total Liabilities & Fund Balance	$ 54,614,986	$ 457,749	$ 1,942,062	$ 1,539,952	$ 3,794,075	$ -	$ 76,325,649	$ -	$ 4,363,856	$ 143,038,329
Assigned - Purchase Obligations	$ 492,739	$ -	$ -	$ -	$ -	$ -	$ 58,309,895	$ -	$ 640	$ 58,803,274

NOTE: Cash Basis Only - Excludes Fixed Assets, Long-Term Debt, On-Behalf & Other Non-Cash Entries

Year To Date Budget Report
For the Twelve Months Ended June 30, 2026

	General Fund				Special Revenue Funds			
	YTD Actual	Annual Budget	Available Budget	% Budget Used	YTD Actual	Annual Budget	Available Budget	% Budget Used
Beginning Balance	$ 44,504,327	$ 44,572,788	$ 68,461	99.8%	$ 422,058	$ 422,058	$ -	100.0%
Revenues								
Local Taxes	75,950,325	73,270,000	(2,680,325)	103.7%	-	-	-	
Other Local Revenue	3,803,548	3,141,211	(662,337)	121.1%	617,259	471,164	(146,095)	131.0%
State SEEK	41,051,807	41,478,137	426,330	99.0%	-	-	-	
Other State Revenue	1,206,241	1,025,000	(181,241)	117.7%	5,240,886	5,088,913	(151,973)	103.0%
Federal Sources	667,306	600,000	(67,306)	111.2%	7,946,491	7,535,234	(411,257)	105.5%
Total Revenues	**$ 122,679,227**	**$ 119,514,348**	**$ (3,164,879)**	102.6%	**$ 13,804,636**	**$ 13,095,311**	**$ (709,325)**	105.4%
Expenditures								
Instruction								
Salaries & Benefits	59,809,814	63,310,772	3,500,958	94.5%	9,074,137	7,892,229	(1,181,908)	115.0%
Other Expenses	2,874,530	4,215,295	1,340,765	68.2%	3,810,457	4,661,451	850,994	81.7%
Student Support			-					
Salaries & Benefits	8,144,879	8,890,209	745,330	91.6%	430,081	125,357	(304,724)	953.6%
Other Expenses	195,130	236,476	41,346	82.5%	124,979	109,595	(15,384)	42.9%
Instruct Staff Support			-					
Salaries & Benefits	3,386,302	3,568,588	182,286	94.9%	1,195,417	1,110,680	(84,737)	2.9%
Other Expenses	1,580,908	1,775,953	195,045	89.0%	47,019	113,315	66,296	0.0%
District Admin Support								
Salaries & Benefits	848,569	760,438	(88,131)	111.6%	32,207	150,772	118,565	0.0%
Other Expenses	2,025,631	2,133,238	107,607	95.0%	-	5,564	5,564	0.0%
School Admin Support			-					
Salaries & Benefits	8,105,709	8,905,869	800,160	91.0%	255,574	238,810	(16,764)	107.0%
Other Expenses	141,818	179,752	37,934	78.9%	-	-	-	0.0%
Business Support Serv			-					
Salaries & Benefits	2,389,849	2,438,672	48,823	98.0%	-	-	-	0.0%
Other Expenses	1,217,507	1,477,800	260,293	82.4%	-	-	-	0.0%
Plant Oper & Maint			-					
Salaries & Benefits	7,347,441	7,465,317	117,876	98.4%	-	1,000	1,000	0.0%
Other Expenses	7,874,534	9,723,377	1,848,843	81.0%	427,068	402,114	(24,954)	106.2%
Student Transportation			-					
Salaries & Benefits	6,553,648	6,701,074	147,426	97.8%	-	-	-	0.0%
Other Expenses	1,607,381	1,971,301	363,920	81.5%	91	1,719	1,628	100.0%
Community Services			-					
Salaries & Benefits	48,145	42,010	(6,135)		1,106,589	1,099,160	(7,429)	100.7%
Other Expenses	66,189	25,219	(40,970)	262.5%	175,306	181,324	6,018	96.7%
Education Specific			-					
Salaries & Benefits	-	-	-		-	-	-	
Other Expenses	-	-	-		87,404	253,688	166,284	34.5%
Lease & Debt Service	1,468,839	1,468,839	-	100.0%	-		-	
Total Expenditures	$ 115,686,823	$ 125,290,199	$ 9,603,376	92.3%	$ 16,766,329	$ 16,346,778	$ (419,551)	102.6%
Other Fund Sources (Uses)								
Fund Transfers In	1,919,021	1,848,661	(70,360)	0.0%	2,924,278	2,915,000	(9,278)	100.3%
Fund Transfers Out	(3,727,517)	(3,741,039)	(13,522)	99.6%	(158,800)	(85,591)	73,209	185.5%
Asset Transactions	168,928	50,000	(118,928)	0.0%	-	-	-	0.0%
Total Other Fund Sources (Uses)	(1,639,568)	(1,842,378)	(202,810)	89.0%	2,765,478	2,829,409	63,931	97.7%
Contingency	-	36,954,559	36,954,559	28.4%	-	-	-	0.0%
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ 49,857,163**	**$ -**			**$ 225,843**	**$ -**		

NOTE: Cash Basis Only - Excludes Fixed Assets, Long-Term Debt, On-Behalf & Other Non-Cash Entries

KENTON COUNTY BOARD OF EDUCATION

UNAUDITED

Year To Date Budget Report
For the Twelve Months Ended June 30, 2026

	Capital Outlay Fund			Building Fund		
	YTD Actual	**Annual Budget**	**Available Budget**	**YTD Actual**	**Annual Budget**	**Available Budget**
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -
Revenues						
Local Taxes	-	-	-	21,774,945	21,774,945	-
Other State Revenue	1,290,646	1,290,646	-	1,669,635	1,465,554	(204,081)
Interest Income	-	-	-	126,004	-	(126,004)
Total Revenues	**$ 1,290,646**	**$ 1,290,646**	**$ -**	**$ 23,570,584**	**$ 23,240,499**	**$ (330,085)**
Expenditures						
Plant Oper & Maint	-	-		-	-	
Other Expenses	-	-	-	-	1,147,425	1,147,425
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,147,425**	**$ 1,147,425**
Other Fund Sources (Uses)						
Fund Transfers In	-	-	-	-	-	-
Fund Transfers Out	(1,290,646)	(1,290,646)	-	(23,893,007)	(22,093,074)	1,799,933
Total Other Fund Sources (Uses)	**$ (1,290,646)**	**$ (1,290,646)**	**$ -**	**$ (23,893,007)**	**$ (22,093,074)**	**$ 1,799,933**
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ -**	**$ -**		**$ (322,423)**	**$ -**	

	Construction Fund			Debt Service Fund		
	YTD Actual	**Annual Budget**	**Available Budget**	**YTD Actual**	**Annual Budget**	**Available Budget**
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -
Revenues						
Fund Transfer	-	-	$ -	$ -	$ -	$ -
Bond Issue Proceeds	$ 76,797,194	$ 76,797,194		-	-	-
Interest Income	841,779	841,779	-	-	-	-
Total Revenues	**$ 77,638,973**	**$ 77,638,973**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
Building Construction	$ 37,262,589	$ 37,262,589	$ -	$ -	$ -	$ -
Debt Service Principal	-	-		15,032,053	15,032,053	-
Debt Service Interest	-	-		8,191,994	7,892,060	(299,934)
Total Expenditures	**$ 37,262,589**	**$ 37,262,589**	**$ -**	**$ 23,224,047**	**$ 22,924,113**	**$ (299,934)**
Other Fund Sources (Uses)						
Fund Transfers In	$ -	$ -	$ -	$ 23,224,047	$ 22,924,113	$ (299,934)
Fund Transfers Out	-	-	-	-	-	-
Total Other Fund Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ 23,224,047**	**$ 22,924,113**	**$ (299,934)**
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ 40,376,384**	**$ 40,376,384**	**$ -**	**$ 0**	**$ -**	

NOTE: Cash Basis Only - Excludes Fixed Assets, Long-Term Debt, On-Behalf & Other Non-Cash Entries

KENTON COUNTY BOARD OF EDUCATION

UNAUDITED

Year To Date Budget Report

For the Twelve Months Ended June 30, 2026

Food Service Fund

	YTD Actual	Annual Budget	Available Budget	% Budget Used
Beginning Balance	$ 3,286,189	$ 3,446,068	$ 159,879	95.4%
Revenues				
Lunch - Reimbursable	-	-	-	0.0%
Breakfast - Reimbursable	-	-	-	0.0%
Lunch - Non Reimbursable	14,936	20,000	5,064	74.7%
Breakfast - Non Reimbursable	423	200	(223)	211.5%
A-La-Carte Sales	357,883	360,000	2,117	99.4%
Other Lunchroom Receipts	54,594	68,000	13,406	80.3%
State Restricted Revenue	-	67,000	67,000	0.0%
Federal Restricted Revenue	6,657,973	6,200,000	(457,973)	107.4%
Donated Commodities	5,000	200,000	195,000	2.5%
Interest Income	96,096	150,000	53,904	64.1%
Total Revenues	**$ 7,186,905**	**$ 7,065,200**	**$ (121,705)**	**101.7%**
Expenditures				
Salaries & Benefits	$ 3,289,122	$ 3,407,003	$ 117,881	96.5%
Professional & Tech. Services	15,450	18,300	2,850	84.4%
Machinery & Equip Services	195,743	180,037	(15,706)	108.7%
Computers & Equipment	77,888	164,000	86,112	47.5%
Food	3,572,570	3,859,127	286,557	92.6%
Supplies	308,741	734,361	425,620	42.0%
Administrative Expense	17,428	94,400	76,972	18.5%
Indirect Cost Transfer	469,575	460,000	(9,575)	102.1%
Total Expenditures	**$ 7,946,517**	**$ 8,917,228**	**$ 970,711**	89.1%
Contingency	$ -	$ 1,594,040		
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ 2,526,577**	$ -		

NOTE: Cash Basis Only - Excludes Fixed Assets, Long-Term Debt, On-Behalf & Other Non-Cash Entries