

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		44,572,788.27	44,504,326.94	68,461.33	99.85
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL REAL PROPERTY TAX	55,120,000.00	54,966,004.44	153,995.56	99.72
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113	FRANCHISE TAX	2,600,000.00	3,587,822.45	-987,822.45	137.99
1114	PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	300,000.00	486,970.42	-186,970.42	162.32
1116	DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117	MOTOR VEHICLE TAX	8,200,000.00	8,414,982.70	-214,982.70	102.62
1118	UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES		66,220,000.00	67,455,780.01	-1,235,780.01	101.87
SALES & USE TAXES					
1121	UTILITIES TAX	7,000,000.00	7,359,215.81	-359,215.81	105.13
TOTAL SALES & USE TAXES		7,000,000.00	7,359,215.81	-359,215.81	105.13
INCOME TAXES					
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	50,000.00	1,135,329.15	-1,085,329.15	999.99
1192	EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES		50,000.00	1,135,329.15	-1,085,329.15	999.99
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00	.00

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TUITION					
1310	TUITION FROM INDIVIDUALS	270,600.00	219,500.00	51,100.00	81.12
1312	SUMMER SCHOOL TUITION	.00	.00	.00	.00
1320	TUITION FROM KY LSD	.00	.00	.00	.00
1330	TUITION FROM NON-KY LSD	.00	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00	.00
	TOTAL TUITION	270,600.00	219,500.00	51,100.00	81.12
TRANSPORTATION					
1410	TRANSP FEES - INDIVIDUALS	.00	.00	.00	.00
1420	TRANSP FEES - KY LSD	25,000.00	32,031.80	-7,031.80	128.13
1430	TRANSP FEES - NON KY LSD	.00	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	650,000.00	706,676.86	-56,676.86	108.72
	TOTAL TRANSPORTATION	675,000.00	738,708.66	-63,708.66	109.44
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	1,400,034.00	2,167,770.94	-767,736.94	154.84
1520	SEEK INTEREST	.00	.00	.00	.00
1540	RENTS FROM INVESTMENT PROPERTY	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	1,400,034.00	2,167,770.94	-767,736.94	154.84
STUDENT ACTIVITIES					
1740	STUDENT FEES	4,007.00	.00	4,007.00	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	4,007.00	.00	4,007.00	.00
COMMUNITY SERVICE ACTIVITIES					
1811	COMMUNITY SERVICE ACTIVITIES	7,000.00	40,077.62	-33,077.62	572.54
	TOTAL COMMUNITY SERVICE ACTIVITIES	7,000.00	40,077.62	-33,077.62	572.54
OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	75,000.00	189,983.13	-114,983.13	253.31
1912	BUS RENTAL	150,000.00	210,987.62	-60,987.62	140.66
1919	OTHER RENTAL REVENUE	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1925	REIMBURSEMENTS	459,070.22	104,330.40	354,739.82	22.73
1941	TEXTBOOK SALES	.00	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00	.00

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1952	SERVICE TO NON KY LSD	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	100,000.00	132,039.13	-32,039.13	132.04
1990	MISCELLANEOUS REVENUE	500.00	150.75	349.25	30.15
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		784,570.22	637,491.03	147,079.19	81.25
TOTAL REVENUE FROM LOCAL SOURCES		76,411,211.22	79,753,873.22	-3,342,662.00	104.37
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	41,478,137.00	41,051,807.00	426,330.00	98.97
TOTAL STATE PROGRAM		41,478,137.00	41,051,807.00	426,330.00	98.97
OTHER STATE FUNDING					
3120	OTHER STATE FUNDING	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	180,000.00	212,529.00	-32,529.00	118.07
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	12,856.00	-12,856.00	.00
TOTAL OTHER STATE FUNDING		180,000.00	225,385.00	-45,385.00	125.21
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERIFICATION SU	60,000.00	58,449.12	1,550.88	97.42
3131	STATE MISC REIMBURSEMENT	35,000.00	31,402.67	3,597.33	89.72
3132	SPEECH LANGUAGE PATH REIMBURSE	.00	38,000.00	-38,000.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		95,000.00	127,851.79	-32,851.79	134.58
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	1,000.00	-1,000.00	.00
TOTAL RESTRICTED		.00	1,000.00	-1,000.00	.00
REVENUE IN LIEU OF TAXES/STATE					
3800	REVENUE IN LIEU OF TAXES/STATE	750,000.00	852,004.38	-102,004.38	113.60
TOTAL REVENUE IN LIEU OF TAXES/STATE		750,000.00	852,004.38	-102,004.38	113.60
REVENUE FOR ON BEHALF PAYMENTS					

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900	ON BEHALF PAYMENTS	.00	43,230,107.62	-43,230,107.62	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	43,230,107.62	-43,230,107.62	.00
	TOTAL REVENUE FROM STATE SOURCES	42,503,137.00	85,488,155.79	-42,985,018.79	201.13
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED DIRECT					
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
	TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00
UNRESTRICTED THROUGH THE STATE					
4200	UNRESTRICTED FED THRU STATE	.00	12,000.00	-12,000.00	.00
	TOTAL UNRESTRICTED THROUGH THE STATE	.00	12,000.00	-12,000.00	.00
FEDERAL REIMBURSEMENT					
4810	MEDICARE REIMB	600,000.00	655,305.95	-55,305.95	109.22
	TOTAL FEDERAL REIMBURSEMENT	600,000.00	655,305.95	-55,305.95	109.22
	TOTAL REVENUE FROM FEDERAL SOURCES	600,000.00	667,305.95	-67,305.95	111.22
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	1,290,646.00	1,290,646.00	.00	100.00
5220	INDIRECT COSTS TRANSFER	558,014.75	628,374.67	-70,359.92	112.61
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,848,660.75	1,919,020.67	-70,359.92	103.81
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	50,000.00	168,927.61	-118,927.61	337.86
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00

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TOTAL SALE OR COMP FOR LOSS OF ASSETS		50,000.00	168,927.61	-118,927.61	337.86
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE PROCEEDS	.00	1,654,053.00	-1,654,053.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	1,654,053.00	-1,654,053.00	.00
CAPITAL CONTRIBUTIONS					
5610	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00
	TOTAL CAPITAL CONTRIBUTIONS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	1,898,660.75	3,742,001.28	-1,843,340.53	197.09
	TOTAL RECEIPTS	121,413,008.97	169,651,336.24	-48,238,327.27	139.73
	TOTAL REVENUES	165,985,797.24	214,155,663.18	-48,169,865.94	129.02

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	58,794,449.20	55,780,477.50	3,013,971.70	94.87
0200	EMPLOYEE BENEFITS	4,516,323.10	4,028,366.35	487,956.75	89.20
0280	ON-BEHALF	.00	30,028,499.40	-30,028,499.40	.00
0300	PURCHASED PROF AND TECH SERV	606,601.87	102,584.81	504,017.06	16.91
0400	PURCHASED PROPERTY SERVICES	225,728.00	344,851.89	-119,123.89	152.77
0500	OTHER PURCHASED SERVICES	682,120.68	553,378.06	128,742.62	81.13
0600	SUPPLIES	2,301,942.35	1,619,253.07	682,689.28	70.34
0700	PROPERTY	255,688.84	105,424.20	150,264.64	41.23
0800	DEBT SERVICE AND MISCELLANEOUS	143,212.53	149,008.69	-5,796.16	104.05
TOTAL 1000 INSTRUCTION		67,526,066.57	92,711,843.97	-25,185,777.40	137.30
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	8,410,607.67	7,697,021.71	713,585.96	91.52
0200	EMPLOYEE BENEFITS	479,601.72	447,857.64	31,744.08	93.38
0280	ON-BEHALF	.00	4,015,984.88	-4,015,984.88	.00
0300	PURCHASED PROF AND TECH SERV	11,298.00	8,432.90	2,865.10	74.64
0400	PURCHASED PROPERTY SERVICES	1,000.00	40.87	959.13	4.09
0500	OTHER PURCHASED SERVICES	34,500.89	17,656.02	16,844.87	51.18
0600	SUPPLIES	126,497.29	124,177.05	2,320.24	98.17
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	63,180.00	44,822.96	18,357.04	70.94
TOTAL 2100 STUDENT SUPPORT SERVICES		9,126,685.57	12,355,994.03	-3,229,308.46	135.38
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	3,367,503.51	3,058,481.95	309,021.56	90.82
0200	EMPLOYEE BENEFITS	201,084.32	327,819.71	-126,735.39	163.03
0280	ON-BEHALF	.00	1,929,689.03	-1,929,689.03	.00
0300	PURCHASED PROF AND TECH SERV	23,000.00	9,326.00	13,674.00	40.55
0400	PURCHASED PROPERTY SERVICES	392,374.00	308,586.34	83,787.66	78.65
0500	OTHER PURCHASED SERVICES	41,884.92	31,041.38	10,843.54	74.11
0600	SUPPLIES	375,808.00	278,496.26	97,311.74	74.11
0700	PROPERTY	894,606.09	903,274.83	-8,668.74	100.97
0800	DEBT SERVICE AND MISCELLANEOUS	48,280.00	50,183.14	-1,903.14	103.94
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		5,344,540.84	6,896,898.64	-1,552,357.80	129.05
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	725,060.85	776,702.52	-51,641.67	107.12
0200	EMPLOYEE BENEFITS	35,376.85	71,866.63	-36,489.78	203.15
0280	ON-BEHALF	.00	371,704.37	-371,704.37	.00
0300	PURCHASED PROF AND TECH SERV	1,802,685.15	1,783,399.65	19,285.50	98.93
0400	PURCHASED PROPERTY SERVICES	119,125.00	120,976.09	-1,851.09	101.55
0500	OTHER PURCHASED SERVICES	49,952.53	19,874.52	30,078.01	39.79
0600	SUPPLIES	77,494.20	38,331.16	39,163.04	49.46

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0700	PROPERTY	30,217.87	426.48	29,791.39	1.41
0800	DEBT SERVICE AND MISCELLANEOUS	53,763.76	64,442.86	-10,679.10	119.86
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,893,676.21	3,247,724.28	-354,048.07	112.24
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	8,119,505.87	7,310,622.97	808,882.90	90.04
0200	EMPLOYEE BENEFITS	786,363.10	795,085.63	-8,722.53	101.11
0280	ON-BEHALF	.00	3,595,888.18	-3,595,888.18	.00
0300	PURCHASED PROF AND TECH SERV	12,825.00	14,719.51	-1,894.51	114.77
0400	PURCHASED PROPERTY SERVICES	15,000.00	3,682.45	11,317.55	24.55
0500	OTHER PURCHASED SERVICES	50,171.14	36,185.67	13,985.47	72.12
0600	SUPPLIES	91,170.83	70,678.55	20,492.28	77.52
0700	PROPERTY	6,455.20	11,896.13	-5,440.93	184.29
0800	DEBT SERVICE AND MISCELLANEOUS	4,130.00	4,656.13	-526.13	112.74
TOTAL 2400 SCHOOL ADMIN SUPPORT		9,085,621.14	11,843,415.22	-2,757,794.08	130.35
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	1,946,266.25	1,948,796.07	-2,529.82	100.13
0200	EMPLOYEE BENEFITS	492,405.80	441,053.45	51,352.35	89.57
0280	ON-BEHALF	.00	841,066.82	-841,066.82	.00
0300	PURCHASED PROF AND TECH SERV	171,865.25	69,631.77	102,233.48	40.52
0400	PURCHASED PROPERTY SERVICES	560.65	.00	560.65	.00
0500	OTHER PURCHASED SERVICES	779,338.07	949,759.89	-170,421.82	121.87
0600	SUPPLIES	492,436.33	416,866.32	75,570.01	84.65
0700	PROPERTY	30,000.00	.00	30,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,600.00	829.00	2,771.00	23.03
TOTAL 2500 BUSINESS SUPPORT SERVICES		3,916,472.35	4,668,003.32	-751,530.97	119.19
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	5,642,312.91	5,794,460.35	-152,147.44	102.70
0200	EMPLOYEE BENEFITS	1,823,004.14	1,552,980.60	270,023.54	85.19
0280	ON-BEHALF	.00	1,205,904.11	-1,205,904.11	.00
0300	PURCHASED PROF AND TECH SERV	718,151.16	517,840.37	200,310.79	72.11
0400	PURCHASED PROPERTY SERVICES	4,196,613.70	2,909,828.11	1,286,785.59	69.34
0500	OTHER PURCHASED SERVICES	369,560.43	457,562.69	-88,002.26	123.81
0600	SUPPLIES	4,160,474.73	3,901,790.68	258,684.05	93.78
0700	PROPERTY	278,576.71	83,494.38	195,082.33	29.97
0800	DEBT SERVICE AND MISCELLANEOUS	.00	4,017.00	-4,017.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		17,188,693.78	16,427,878.29	760,815.49	95.57
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	5,343,018.06	5,126,834.13	216,183.93	95.95
0200	EMPLOYEE BENEFITS	1,358,056.26	1,426,814.10	-68,757.84	105.06
0280	ON-BEHALF	.00	1,013,552.36	-1,013,552.36	.00

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0300	PURCHASED PROF AND TECH SERV	18,204.89	2,354.76	15,850.13	12.93
0400	PURCHASED PROPERTY SERVICES	98,925.74	57,376.14	41,549.60	58.00
0500	OTHER PURCHASED SERVICES	330,279.48	290,459.12	39,820.36	87.94
0600	SUPPLIES	1,367,967.19	1,246,355.25	121,611.94	91.11
0700	PROPERTY	130,000.00	1,654,053.00	-1,524,053.00	999.99
0800	DEBT SERVICE AND MISCELLANEOUS	25,923.00	10,834.48	15,088.52	41.79
TOTAL 2700 STUDENT TRANSPORTATION		8,672,374.62	10,828,633.34	-2,156,258.72	124.86
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	35,588.00	40,364.06	-4,776.06	113.42
0200	EMPLOYEE BENEFITS	6,422.55	7,781.44	-1,358.89	121.16
0280	ON-BEHALF	.00	8,421.36	-8,421.36	.00
0300	PURCHASED PROF AND TECH SERV	4,000.09	770.00	3,230.09	19.25
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	400.00	.00	400.00	.00
0600	SUPPLIES	818.00	.00	818.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	20,000.00	65,418.14	-45,418.14	327.09
TOTAL 3300 COMMUNITY SERVICES		67,228.64	122,755.00	-55,526.36	182.59
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,468,839.00	1,468,839.10	-.10	100.00
TOTAL 5100 DEBT SERVICE		1,468,839.00	1,468,839.10	-.10	100.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	3,741,039.30	3,727,517.32	13,521.98	99.64
TOTAL 5200 FUND TRANSFERS		3,741,039.30	3,727,517.32	13,521.98	99.64
5300 CONTINGENCY					
0840	CONTINGENCY	36,954,559.22	.00	36,954,559.22	.00
TOTAL 5300 CONTINGENCY		36,954,559.22	.00	36,954,559.22	.00
TOTAL EXPENDITURES		165,985,797.24	164,299,502.51	1,686,294.73	98.98
TOTAL FOR GENERAL FUND (1)		.00	49,856,160.67	-49,856,160.67	.00

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
TUITION					
1310 TUITION FROM INDIVIDUALS		.00	.00	.00	.00
TOTAL TUITION		.00	.00	.00	.00
STUDENT ACTIVITIES					
1740 STUDENT FEES		.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES		.00	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES					
1811 COMMUNITY SERVICE ACTIVITIES		.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		150,175.00	145,270.15	4,904.85	96.73
1925 REIMBURSEMENTS		.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		150,175.00	145,270.15	4,904.85	96.73
TOTAL REVENUE FROM LOCAL SOURCES		150,175.00	145,270.15	4,904.85	96.73
UNDEFINED REV SOURCE					
UNDEFINED REV TYPE					
2200 RESTRICTED REV - INTERMED SRC		.00	.00	.00	.00
TOTAL UNDEFINED REV TYPE		.00	.00	.00	.00
TOTAL UNDEFINED REV SOURCE		.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
STATE PROGRAM					

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SPECIAL REVENUE (2)					
3111	SEEK PROGRAM	.00	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00	.00
OTHER STATE FUNDING					
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	5,095,614.00	5,012,499.98	83,114.02	98.37
	TOTAL RESTRICTED	5,095,614.00	5,012,499.98	83,114.02	98.37
	TOTAL REVENUE FROM STATE SOURCES	5,095,614.00	5,012,499.98	83,114.02	98.37
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	7,496,337.07	8,515,175.67	-1,018,838.60	113.59
	TOTAL RESTRICTED THROUGH THE STATE	7,496,337.07	8,515,175.67	-1,018,838.60	113.59
	TOTAL REVENUE FROM FEDERAL SOURCES	7,496,337.07	8,515,175.67	-1,018,838.60	113.59
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	275,000.00	261,478.00	13,522.00	95.08
5231	NCLB TRANSFER-FR TEACHER QUALI	.00	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00	.00
5251	FF TRANSFER FROM ESS	.00	.00	.00	.00
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00	.00
5261	FF TRANSFER TO OPERATIONAL	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	275,000.00	261,478.00	13,522.00	95.08
	TOTAL OTHER RECEIPTS	275,000.00	261,478.00	13,522.00	95.08
	TOTAL RECEIPTS	13,017,126.07	13,934,423.80	-917,297.73	107.05
	TOTAL REVENUES	13,017,126.07	13,934,423.80	-917,297.73	107.05

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,539,884.26	6,539,846.15	-999,961.89	118.05
0200	EMPLOYEE BENEFITS	1,180,457.47	1,536,097.26	-355,639.79	130.13
0300	PURCHASED PROF AND TECH SERV	1,019,712.60	409,830.77	609,881.83	40.19
0400	PURCHASED PROPERTY SERVICES	106,768.92	173,014.53	-66,245.61	162.05
0500	OTHER PURCHASED SERVICES	176,831.69	127,849.87	48,981.82	72.30
0600	SUPPLIES	1,298,424.36	1,279,120.04	19,304.32	98.51
0700	PROPERTY	109,421.90	41,111.25	68,310.65	37.57
0800	DEBT SERVICE AND MISCELLANEOUS	29,081.42	20,515.10	8,566.32	70.54
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		9,460,582.62	10,127,384.97	-666,802.35	107.05
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	70,966.20	320,315.72	-249,349.52	451.36
0200	EMPLOYEE BENEFITS	25,784.39	109,765.19	-83,980.80	425.70
0300	PURCHASED PROF AND TECH SERV	10,391.18	6,460.00	3,931.18	62.17
0500	OTHER PURCHASED SERVICES	9,013.56	5,503.92	3,509.64	61.06
0600	SUPPLIES	112,426.71	101,751.51	10,675.20	90.50
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,000.00	10,901.60	-5,901.60	218.03
TOTAL 2100 STUDENT SUPPORT SERVICES		233,582.04	554,697.94	-321,115.90	237.47
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	869,231.88	963,633.72	-94,401.84	110.86
0200	EMPLOYEE BENEFITS	205,837.10	231,783.28	-25,946.18	112.61
0300	PURCHASED PROF AND TECH SERV	32,070.00	8,337.90	23,732.10	26.00
0400	PURCHASED PROPERTY SERVICES	800.00	.00	800.00	.00
0500	OTHER PURCHASED SERVICES	10,608.42	150.12	10,458.30	1.42
0600	SUPPLIES	12,000.00	34,979.88	-22,979.88	291.50
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,130,547.40	1,238,884.90	-108,337.50	109.58
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	120,852.56	24,906.70	95,945.86	20.61
0200	EMPLOYEE BENEFITS	29,920.00	7,300.13	22,619.87	24.40
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,562.96	.00	4,562.96	.00
0600	SUPPLIES	1,000.00	.00	1,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		156,335.52	32,206.83	124,128.69	20.60

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
2400	SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	30,388.04	-30,388.04	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	30,388.04	-30,388.04	.00
2500	BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	408,250.00	408,040.00	210.00	99.95
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,000.00	10,024.55	-6,024.55	250.61
0600	SUPPLIES	3,099.50	4,697.22	-1,597.72	151.55
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	415,349.50	422,761.77	-7,412.27	101.78
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
3100	FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	1,026,485.60	1,031,770.11	-5,284.51	100.51

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
0200	EMPLOYEE BENEFITS	72,673.83	74,819.11	-2,145.28	102.95
0300	PURCHASED PROF AND TECH SERV	14,689.00	15,187.00	-498.00	103.39
0400	PURCHASED PROPERTY SERVICES	160.00	160.00	.00	100.00
0500	OTHER PURCHASED SERVICES	17,442.69	18,377.43	-934.74	105.36
0600	SUPPLIES	143,489.90	135,970.10	7,519.80	94.76
0700	PROPERTY	300.00	.00	300.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,209.40	5,611.95	597.45	90.38
TOTAL 3300 COMMUNITY SERVICES		1,281,450.42	1,281,895.70	-445.28	100.03
4400 EDUCATIONAL SPECIFIC					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,500.00	1,707.00	-207.00	113.80
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,000.00	5,491.17	-491.17	109.82
0600	SUPPLIES	55,000.00	80,205.89	-25,205.89	145.83
0700	PROPERTY	192,187.90	.00	192,187.90	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		253,687.90	87,404.06	166,283.84	34.45
5200 FUND TRANSFERS					
0900	OTHER ITEMS	85,590.67	158,799.59	-73,208.92	185.53
TOTAL 5200 FUND TRANSFERS		85,590.67	158,799.59	-73,208.92	185.53
TOTAL EXPENDITURES		13,017,126.07	13,934,423.80	-917,297.73	107.05
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

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DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		422,058.53	422,058.53	.00	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	.00	.00	.00
1710A	ADMISSIONS-ATHLETICS	12,861.38	.00	12,861.38	.00
1720	BOOKSTORE SALES	6,792.72	1,051.90	5,740.82	15.49
1740	STUDENT FEES	16,897.78	10.00	16,887.78	.06
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1750A	DONATIONS-ATHLETICS	.00	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	102,966.87	30,624.47	72,342.40	29.74
1790A	OTHER ATHLETIC ACTIVITIES	110,009.10	31,038.51	78,970.59	28.21
TOTAL STUDENT ACTIVITIES		249,527.85	62,724.88	186,802.97	25.14
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	83,942.54	1,038.48	82,904.06	1.24
1920A	CONTRIBUTIONS/DONATIONS-ATHLET	10,000.00	.00	10,000.00	.00
1925	REIMBURSEMENTS	.00	2,924.67	-2,924.67	.00
1993	OTHER REBATES	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		93,942.54	3,963.15	89,979.39	4.22
TOTAL REVENUE FROM LOCAL SOURCES		343,470.39	66,688.03	276,782.36	19.42
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	278,143.66	-278,143.66	.00
TOTAL INTERFUND TRANSFERS		.00	278,143.66	-278,143.66	.00
SALE OR COMP FOR LOSS OF ASSETS					
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		.00	278,143.66	-278,143.66	.00
TOTAL RECEIPTS		343,470.39	344,831.69	-1,361.30	100.40
TOTAL REVENUES		765,528.92	766,890.22	-1,361.30	100.18

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	74,088.49	109,893.91	-35,805.42	148.33
0200	EMPLOYEE BENEFITS	2,474.01	19,438.46	-16,964.45	785.71
0300	PURCHASED PROF AND TECH SERV	.00	1,546.00	-1,546.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	5,006.00	-5,006.00	.00
0500	OTHER PURCHASED SERVICES	3,399.93	10,146.76	-6,746.83	298.44
0600	SUPPLIES	593,402.69	162,095.66	431,307.03	27.32
0700	PROPERTY	30,000.00	49,136.00	-19,136.00	163.79
0800	DEBT SERVICE AND MISCELLANEOUS	2,900.17	9,986.33	-7,086.16	344.34
TOTAL 1000 INSTRUCTION		706,265.29	367,249.12	339,016.17	52.00
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	361.79	-361.79	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	361.79	-361.79	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	45,060.56	3,551.21	41,509.35	7.88
0700	PROPERTY	908.84	.00	908.84	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		45,969.40	3,551.21	42,418.19	7.73
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	500.00	3,197.33	-2,697.33	639.47
0200	EMPLOYEE BENEFITS	.00	1,062.06	-1,062.06	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	11,075.33	.00	11,075.33	.00
0600	SUPPLIES	.00	47.85	-47.85	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		11,575.33	4,307.24	7,268.09	37.21
2700 STUDENT TRANSPORTATION					
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,718.90	91.20	1,627.70	5.31

KENTON COUNTY BOARD OF EDUCATION



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DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2700 STUDENT TRANSPORTATION	1,718.90	91.20	1,627.70	5.31
TOTAL EXPENDITURES	765,528.92	375,560.56	389,968.36	49.06
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	391,329.66	-391,329.66	.00

KENTON COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE ACADEMY FUND (23)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1925	REIMBURSEMENTS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	559,598.63	-559,598.63	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	559,598.63	-559,598.63	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	559,598.63	-559,598.63	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL INTERFUND TRANSFERS	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL OTHER RECEIPTS	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL RECEIPTS	2,635,000.00	3,194,598.63	-559,598.63	121.24
	TOTAL REVENUES	2,635,000.00	3,194,598.63	-559,598.63	121.24

KENTON COUNTY BOARD OF EDUCATION

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		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE ACADEMY FUND (23)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	1,027,725.58	831,630.71	196,094.87	80.92
0200	EMPLOYEE BENEFITS	72,302.76	38,231.02	34,071.74	52.88
0280	ON-BEHALF	.00	479,165.59	-479,165.59	.00
0300	PURCHASED PROF AND TECH SERV	963,208.28	1,233,398.00	-270,189.72	128.05
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	313,000.00	287,700.00	25,300.00	91.92
0700	PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,376,236.62	2,870,125.32	-493,888.70	120.78
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	15,491.55	.00	15,491.55	.00
0200	EMPLOYEE BENEFITS	4,461.54	.00	4,461.54	.00
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		19,953.09	.00	19,953.09	.00
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	182,082.00	196,649.99	-14,567.99	108.00
0200	EMPLOYEE BENEFITS	56,728.29	28,536.11	28,192.18	50.30
0280	ON-BEHALF	.00	80,433.04	-80,433.04	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		238,810.29	305,619.14	-66,808.85	127.98
TOTAL EXPENDITURES		2,635,000.00	3,175,744.46	-540,744.46	120.52
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	18,854.17	-18,854.17	.00

KENTON COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE STUDENT ACTIVI (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		.00	37,944.38	-37,944.38	.00
TOTAL EARNINGS ON INVESTMENTS		.00	37,944.38	-37,944.38	.00
STUDENT ACTIVITIES					
1710 ADMISSIONS		.00	576,152.22	-576,152.22	.00
1720 BOOKSTORE SALES		.00	422,058.79	-422,058.79	.00
1730 CLUB & OTHER DUES		.00	126,980.09	-126,980.09	.00
1740 STUDENT FEES		.00	376,852.28	-376,852.28	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT	1,500,000.00		649,752.71	850,247.29	43.32
TOTAL STUDENT ACTIVITIES	1,500,000.00		2,151,796.09	-651,796.09	143.45
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	250,147.00	-250,147.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	250,147.00	-250,147.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	1,500,000.00		2,439,887.47	-939,887.47	162.66
TOTAL RECEIPTS	1,500,000.00		2,439,887.47	-939,887.47	162.66
TOTAL REVENUES	1,500,000.00		2,439,887.47	-939,887.47	162.66

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SPECIAL REVENUE STUDENT ACTIVI (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0600	SUPPLIES	1,500,000.00	1,673,766.61	-173,766.61	111.58
0800	DEBT SERVICE AND MISCELLANEOUS	.00	329,887.70	-329,887.70	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,500,000.00	2,003,654.31	-503,654.31	133.58
2900 OTHER INSTRUCTIONAL					
0600	SUPPLIES	.00	64,621.43	-64,621.43	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	64,621.43	-64,621.43	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	278,143.66	-278,143.66	.00
TOTAL 5200 FUND TRANSFERS		.00	278,143.66	-278,143.66	.00
TOTAL EXPENDITURES		1,500,000.00	2,346,419.40	-846,419.40	156.43
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		.00	93,468.07	-93,468.07	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,290,646.00	1,290,646.00	.00	100.00
	TOTAL RESTRICTED	1,290,646.00	1,290,646.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	1,290,646.00	1,290,646.00	.00	100.00
	TOTAL RECEIPTS	1,290,646.00	1,290,646.00	.00	100.00
	TOTAL REVENUES	1,290,646.00	1,290,646.00	.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2600 PLANT OPERATIONS & MAINTENANCE					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00	.00
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	1,290,646.00	1,290,646.00	.00	100.00
TOTAL 5200 FUND TRANSFERS		1,290,646.00	1,290,646.00	.00	100.00
TOTAL EXPENDITURES		1,290,646.00	1,290,646.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL REAL PROPERTY TAX	21,774,945.00	21,774,945.00	.00	100.00
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113	FRANCHISE TAX	.00	.00	.00	.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES		21,774,945.00	21,774,945.00	.00	100.00
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	.00	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	.00	126,004.59	-126,004.59	.00
TOTAL EARNINGS ON INVESTMENTS		.00	126,004.59	-126,004.59	.00
OTHER REVENUE FROM LOCAL SOURCES					
1925	REIMBURSEMENTS	.00	.00	.00	.00
1993	LOCAL MISCELLANEOUS REIMBURSEM	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		21,774,945.00	21,900,949.59	-126,004.59	100.58

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,465,554.00	1,669,635.00	-204,081.00	113.93
	TOTAL RESTRICTED	1,465,554.00	1,669,635.00	-204,081.00	113.93
	TOTAL REVENUE FROM STATE SOURCES	1,465,554.00	1,669,635.00	-204,081.00	113.93
OTHER RECEIPTS					
BOND ISSUANCE					
5130	ACCRUED INT ON BONDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5331	SALE OF BUILDINGS	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	23,240,499.00	23,570,584.59	-330,085.59	101.42
	TOTAL REVENUES	23,240,499.00	23,570,584.59	-330,085.59	101.42

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
BUILDING FUND (5 CENT LEVY) (320)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	1,147,424.97	.00	1,147,424.97	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		1,147,424.97	.00	1,147,424.97	.00
4400 EDUCATIONAL SPECIFIC					
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	22,093,074.03	22,393,007.47	-299,933.44	101.36
TOTAL 5200 FUND TRANSFERS		22,093,074.03	22,393,007.47	-299,933.44	101.36
TOTAL EXPENDITURES		23,240,499.00	22,393,007.47	847,491.53	96.35
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		.00	1,177,577.12	-1,177,577.12	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		.00	841,779.03	-841,779.03	.00
TOTAL EARNINGS ON INVESTMENTS		.00	841,779.03	-841,779.03	.00
OTHER REVENUE FROM LOCAL SOURCES					
1925 REIMBURSEMENTS		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	841,779.03	-841,779.03	.00
REVENUE FROM STATE SOURCES					
EXPENDITURE REIMBURSEMENTS					
3131 STATE MISC REIMBURSEMENT		.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS	72,647,398.00		76,797,193.61	-4,149,795.61	105.71
5120 BOND PREMIUM PROCEEDS	.00		.00	.00	.00
TOTAL BOND ISSUANCE	72,647,398.00		76,797,193.61	-4,149,795.61	105.71
INTERFUND TRANSFERS					
5210 FUND TRANSFER	1,500,000.00		.00	1,500,000.00	.00
TOTAL INTERFUND TRANSFERS	1,500,000.00		.00	1,500,000.00	.00
TOTAL OTHER RECEIPTS	74,147,398.00		76,797,193.61	-2,649,795.61	103.57
TOTAL RECEIPTS	74,147,398.00		77,638,972.64	-3,491,574.64	104.71

ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUES	74,147,398.00	77,638,972.64	-3,491,574.64	104.71

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00
4200 LAND IMPROVEMENTS					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	-40.40	.00	-40.40	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		-40.40	.00	-40.40	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	207,981.17	-207,981.17	.00
0400	PURCHASED PROPERTY SERVICES	.00	6,116,154.30	-6,116,154.30	.00
0600	SUPPLIES	.00	202,930.85	-202,930.85	.00
0700	PROPERTY	.00	1,184,620.21	-1,184,620.21	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	7,711,686.53	-7,711,686.53	.00
4600 SITE IMPROVEMENT					
0300	PURCHASED PROF AND TECH SERV	135,000.00	5,650.00	129,350.00	4.19
0400	PURCHASED PROPERTY SERVICES	1,365,000.00	.00	1,365,000.00	.00
TOTAL 4600 SITE IMPROVEMENT		1,500,000.00	5,650.00	1,494,350.00	.38
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	5,721,970.00	3,382,873.10	2,339,096.90	59.12
0400	PURCHASED PROPERTY SERVICES	63,048,935.00	23,861,732.72	39,187,202.28	37.85
0600	SUPPLIES	.00	145,883.24	-145,883.24	.00
0700	PROPERTY	2,330,000.00	628,322.71	1,701,677.29	26.97
0800	DEBT SERVICE AND MISCELLANEOUS	1,546,493.00	315,178.13	1,231,314.87	20.38
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	1,211,262.65	-1,211,262.65	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 4700	BUILDING IMPROVEMENTS	72,647,398.00	29,545,252.55	43,102,145.45	40.67
4900	OTHER - FACILITIES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4900	OTHER - FACILITIES	.00	.00	.00	.00
5100	DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100	DEBT SERVICE	.00	.00	.00	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200	FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES		74,147,357.60	37,262,589.08	36,884,768.52	50.25
TOTAL FOR CONSTRUCTION FUND (360)		40.40	40,376,383.56	-40,376,343.16	999.99

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	1,945,355.76	-1,945,355.76	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	1,945,355.76	-1,945,355.76	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	1,945,355.76	-1,945,355.76	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	22,924,113.33	23,224,046.79	-299,933.46	101.31
	TOTAL INTERFUND TRANSFERS	22,924,113.33	23,224,046.79	-299,933.46	101.31
OTHER ITEMS					
5600	OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	22,924,113.33	23,224,046.79	-299,933.46	101.31
	TOTAL RECEIPTS	22,924,113.33	25,169,402.55	-2,245,289.22	109.79
	TOTAL REVENUES	22,924,113.33	25,169,402.55	-2,245,289.22	109.79

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	22,924,113.33	25,169,402.55	-2,245,289.22	109.79
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		22,924,113.33	25,169,402.55	-2,245,289.22	109.79
TOTAL EXPENDITURES		22,924,113.33	25,169,402.55	-2,245,289.22	109.79
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE FUND (51)					
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		3,446,067.97	3,286,189.19	159,878.78	95.36
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		150,000.00	96,096.26	53,903.74	64.06
TOTAL EARNINGS ON INVESTMENTS		150,000.00	96,096.26	53,903.74	64.06
FOOD SERVICE					
1611 LUNCH - REIMBURSABLE		.00	.00	.00	.00
1612 BREAKFAST - REIMBURSABLE		.00	.00	.00	.00
1621 LUNCH - NON REIMBURSABLE		20,000.00	14,935.75	5,064.25	74.68
1622 BREAKFAST - NON REIMBURSABLE		200.00	422.75	-222.75	211.38
1624 A-LA-CARTE SALES		360,000.00	357,883.09	2,116.91	99.41
1629 OTHER LUNCHRM RECEIPTS		1,000.00	205.25	794.75	20.53
1630 SPECIAL FUNCTIONS		.00	1,390.14	-1,390.14	.00
1631 CATERING		5,000.00	10,022.33	-5,022.33	200.45
1690 FOOD SERVICE REBATES		.00	1,471.98	-1,471.98	.00
TOTAL FOOD SERVICE		386,200.00	386,331.29	-131.29	100.03
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		62,000.00	41,504.92	20,495.08	66.94
TOTAL OTHER REVENUE FROM LOCAL SOURCES		62,000.00	41,504.92	20,495.08	66.94
TOTAL REVENUE FROM LOCAL SOURCES		598,200.00	523,932.47	74,267.53	87.58
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		67,000.00	.00	67,000.00	.00
TOTAL RESTRICTED		67,000.00	.00	67,000.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF PAYMENTS		.00	560,097.48	-560,097.48	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	560,097.48	-560,097.48	.00

KENTON COUNTY BOARD OF EDUCATION

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FROM STATE SOURCES		67,000.00	560,097.48	-493,097.48	835.97
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	6,200,000.00	6,657,972.76	-457,972.76	107.39
TOTAL RESTRICTED THROUGH THE STATE		6,200,000.00	6,657,972.76	-457,972.76	107.39
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	200,000.00	5,000.00	195,000.00	2.50
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		200,000.00	5,000.00	195,000.00	2.50
TOTAL REVENUE FROM FEDERAL SOURCES		6,400,000.00	6,662,972.76	-262,972.76	104.11
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00	.00
TOTAL RECEIPTS		7,065,200.00	7,747,002.71	-681,802.71	109.65
TOTAL REVENUES		10,511,267.97	11,033,191.90	-521,923.93	104.97

KENTON COUNTY BOARD OF EDUCATION

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	2,694,496.29	2,593,731.03	100,765.26	96.26
0200	EMPLOYEE BENEFITS	712,507.46	695,391.44	17,116.02	97.60
0280	ON-BEHALF	.00	560,097.48	-560,097.48	.00
0300	PURCHASED PROF AND TECH SERV	18,300.00	15,450.00	2,850.00	84.43
0400	PURCHASED PROPERTY SERVICES	180,037.16	196,383.19	-16,346.03	109.08
0500	OTHER PURCHASED SERVICES	52,000.00	4,225.94	47,774.06	8.13
0600	SUPPLIES	4,593,486.77	3,880,670.85	712,815.92	84.48
0700	PROPERTY	164,000.00	77,888.00	86,112.00	47.49
0800	DEBT SERVICE AND MISCELLANEOUS	42,400.00	13,202.18	29,197.82	31.14
0840	CONTINGENCY	1,594,040.29	.00	1,594,040.29	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	10,051,267.97	8,037,040.11	2,014,227.86	79.96
5200 FUND TRANSFERS					
0900	OTHER ITEMS	460,000.00	469,575.08	-9,575.08	102.08
	TOTAL 5200 FUND TRANSFERS	460,000.00	469,575.08	-9,575.08	102.08
	TOTAL EXPENDITURES	10,511,267.97	8,506,615.19	2,004,652.78	80.93
	TOTAL FOR FOOD SERVICE FUND (51)	.00	2,526,576.71	-2,526,576.71	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

TRUST AND AGENCY FUNDS (7)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00	.00
TOTAL REVENUES		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



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TRUST AND AGENCY FUNDS (7)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00	.00
5300 CONTINGENCY					
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 5300 CONTINGENCY		.00	.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00	.00
TOTAL FOR TRUST AND AGENCY FUNDS (7)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	-38,250.00	38,250.00	.00
5331	SALE OF BUILDINGS	.00	-66,077.40	66,077.40	.00
5341	SALE OF EQUIPMENT ETC	.00	-238,831.92	238,831.92	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	-343,159.32	343,159.32	.00
	TOTAL OTHER RECEIPTS	.00	-343,159.32	343,159.32	.00
	TOTAL RECEIPTS	.00	-343,159.32	343,159.32	.00
	TOTAL REVENUES	.00	-343,159.32	343,159.32	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	3,485,698.67	-3,485,698.67	.00
TOTAL 1000 INSTRUCTION	.00	3,485,698.67	-3,485,698.67	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	17,216.51	-17,216.51	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	17,216.51	-17,216.51	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	26,100.30	-26,100.30	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	26,100.30	-26,100.30	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	52,289.95	-52,289.95	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	52,289.95	-52,289.95	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	19,459.92	-19,459.92	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	19,459.92	-19,459.92	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	41,151.51	-41,151.51	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	41,151.51	-41,151.51	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	9,062,477.54	-9,062,477.54	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	9,062,477.54	-9,062,477.54	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	1,342,159.18	-1,342,159.18	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	1,342,159.18	-1,342,159.18	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	14,046,553.58	-14,046,553.58	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-14,389,712.90	14,389,712.90	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	-19,832.12	19,832.12	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	-19,832.12	19,832.12	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	-19,832.12	19,832.12	.00
	TOTAL RECEIPTS	.00	-19,832.12	19,832.12	.00
	TOTAL REVENUES	.00	-19,832.12	19,832.12	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	77,508.14	-77,508.14	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	77,508.14	-77,508.14	.00
TOTAL EXPENDITURES		.00	77,508.14	-77,508.14	.00
TOTAL FOR FOOD SERVICE ASSETS (81)		.00	-97,340.26	97,340.26	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

ADULT EDUCATION ASSETS (84)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3400 ADULT EDUCATION OPERATIONS					
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS		.00	.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00	.00
TOTAL FOR ADULT EDUCATION ASSETS (84)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	165,985,797.24	214,155,663.18	-48,169,865.94	129.02
TOTAL OF EXPENDITURES FUND 1	165,985,797.24	164,299,502.51	1,686,294.73	98.98
TOTAL FOR FUND 1	.00	49,856,160.67	-49,856,160.67	.00
TOTAL OF REVENUES FUND 2	13,017,126.07	13,934,423.80	-917,297.73	107.05
TOTAL OF EXPENDITURES FUND 2	13,017,126.07	13,934,423.80	-917,297.73	107.05
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 21	765,528.92	766,890.22	-1,361.30	100.18
TOTAL OF EXPENDITURES FUND 21	765,528.92	375,560.56	389,968.36	49.06
TOTAL FOR FUND 21	.00	391,329.66	-391,329.66	.00
TOTAL OF REVENUES FUND 23	2,635,000.00	3,194,598.63	-559,598.63	121.24
TOTAL OF EXPENDITURES FUND 23	2,635,000.00	3,175,744.46	-540,744.46	120.52
TOTAL FOR FUND 23	.00	18,854.17	-18,854.17	.00
TOTAL OF REVENUES FUND 25	1,500,000.00	2,439,887.47	-939,887.47	162.66
TOTAL OF EXPENDITURES FUND 25	1,500,000.00	2,346,419.40	-846,419.40	156.43
TOTAL FOR FUND 25	.00	93,468.07	-93,468.07	.00
TOTAL OF REVENUES FUND 310	1,290,646.00	1,290,646.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	1,290,646.00	1,290,646.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	23,240,499.00	23,570,584.59	-330,085.59	101.42
TOTAL OF EXPENDITURES FUND 320	23,240,499.00	22,393,007.47	847,491.53	96.35
TOTAL FOR FUND 320	.00	1,177,577.12	-1,177,577.12	.00
TOTAL OF REVENUES FUND 360	74,147,398.00	77,638,972.64	-3,491,574.64	104.71
TOTAL OF EXPENDITURES FUND 360	74,147,357.60	37,262,589.08	36,884,768.52	50.25
TOTAL FOR FUND 360	40.40	40,376,383.56	-40,376,343.16	999.99
TOTAL OF REVENUES FUND 400	22,924,113.33	25,169,402.55	-2,245,289.22	109.79
TOTAL OF EXPENDITURES FUND 400	22,924,113.33	25,169,402.55	-2,245,289.22	109.79
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	10,511,267.97	11,033,191.90	-521,923.93	104.97
TOTAL OF EXPENDITURES FUND 51	10,511,267.97	8,506,615.19	2,004,652.78	80.93
TOTAL FOR FUND 51	.00	2,526,576.71	-2,526,576.71	.00
TOTAL OF REVENUES FUND 7	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7	.00	.00	.00	.00
TOTAL FOR FUND 7	.00	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	-343,159.32	343,159.32	.00
TOTAL OF EXPENDITURES FUND 8	.00	14,046,553.58	-14,046,553.58	.00
TOTAL FOR FUND 8	.00	-14,389,712.90	14,389,712.90	.00
TOTAL OF REVENUES FUND 81	.00	-19,832.12	19,832.12	.00
TOTAL OF EXPENDITURES FUND 81	.00	77,508.14	-77,508.14	.00
TOTAL FOR FUND 81	.00	-97,340.26	97,340.26	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OF REVENUES FUND 84	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	218,945,865.20	270,385,885.79	-51,440,020.59	123.49
GRAND TOTAL OF EXPENDITURES	218,945,865.20	216,321,919.39	2,623,945.81	98.80
GRAND TOTAL	.00	54,063,966.40	-54,063,966.40	.00

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