KENTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,381,885.21	2,467,993.19
	10	6101 9990	CASH IN BANK	37,200.14	15,405,680.65
	10	6101 9997	CASH IN BANK	35.78	17,963.21
	10	6101 9998	CASH IN BANK	98.09	49,240.09
	10	6101 9999	CASH IN BANK	22.02	11,070.06
	10	6105	CASH WITH FISCAL AGENTS	754.79	253,166.38
	10	6111	INVESTMENTS	.00	33,547,177.39
	10	6153	ACCOUNTS RECEIVABLE	.00	1,306,089.98
	10	6171	INVENTORIES FOR CONSUMPTION	.00	176,532.87
	10	6191	Good Faith Deposits	.00	36,298.00
		TOTAL ASSETS		-1,343,774.39	53,271,211.82
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	1,078,469.72	-109,637.16
	10	7421A	ACI LIABILITY	24,345.81	-33,752.40
	10	7421P	PCARD LIABILITY	10,330.58	.00
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-669.78	-67,398.40
	10	7461E	HI EMPLOYEE COST	-170.78	-246.52
	10	7461U	UNEMPLOYMENT PAYABLE	-508.32	-542.89
	10	7469	LOCAL TAX WITHHELD PAYABLE	-20.20	.00
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-603.39	.00
	10	7472	FICA WITHHELD PAYABLE	-436.36	.00
	10	7473	STATE TAX WITHHELD PAYABLE	-95.99	.00
	10	7474	KTRS WITHHELD PAYABLE	1,334.64	-1,919.59
	10	7475	CERS WITHHELD PAYABLE	-35.31	-148.68
	10	7481	DEFERRED REVENUE	.00	-24,004.17
	10	7603	PURCHASE OBLIGATIONS	3,352,486.41	3,845,225.26
		TOTAL LIABILITIES		4,464,427.03	3,607,575.45
FUND BALANCE					
	10	6302	REVENUES CONTROL	-54,460,031.53	-54,460,031.53
	10	7602	EXPENDITURES CONTROL	4,965,299.16	4,965,299.16
	10	8722	NONSPENDABLE-INVENTORIES	.00	-176,532.87
	10	8737	RESTRICTED - OTHER	.00	-21,909.11
	10	8741	COMMITTED - SITE-BASED CFWD	728,338.31	.00
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-840,387.66
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-3,352,486.41	-3,845,225.26
	10	8757	ASSIGNED - OTHER	.00	-2,500,000.00
	10	8770	UNASSIGNED FUND BALANCE	48,998,227.83	.00
		TOTAL FUND BALANCE		-3,120,652.64	-56,878,787.27
		TOTAL LIABILITIES + FUND BALANCE		1,343,774.39	-53,271,211.82

BALANCE SHEET FOR 2027 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-755,949.47	-869,519.12
	20	6153	ACCOUNTS RECEIVABLE	-574,142.25	.00
		TOTAL ASSETS		-1,330,091.72	-869,519.12
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	40,884.44	-2,822.81
	20	7421A	ACI LIABILITY	10,990.63	-4,787.56
	20	7421P	PCARD LIABILITY	15,108.19	.00
	20	7481	DEFERRED REVENUE	385,978.97	.00
	20	7603	PURCHASE OBLIGATIONS	294,622.30	356,310.17
		TOTAL LIABILITIES		747,584.53	348,699.80
FUND BALANCE					
	20	6302	REVENUES CONTROL	141,473.78	141,473.78
	20	7602	EXPENDITURES CONTROL	735,655.71	735,655.71
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-294,622.30	-356,310.17
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-61,687.87	.00
	20	8770	UNASSIGNED FUND BALANCE	61,687.87	.00
		TOTAL FUND BALANCE		582,507.19	520,819.32
		TOTAL LIABILITIES + FUND BALANCE		1,330,091.72	869,519.12

BALANCE SHEET FOR 2027 1

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-4,818.54	388,080.86
	21	6153	ACCOUNTS RECEIVABLE	-1,563.37	.00
		TOTAL ASSETS		-6,381.91	388,080.86
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	141.00	-2,432.50
	21	7421A	ACI LIABILITY	1,059.78	-368.96
	21	7603	PURCHASE OBLIGATIONS	12,762.08	12,762.08
		TOTAL LIABILITIES		13,962.86	9,960.62
FUND BALANCE					
	21	6302	REVENUES CONTROL	-393,262.87	-393,262.87
	21	7602	EXPENDITURES CONTROL	7,983.47	7,983.47
	21	8740	COMMITTED FUND BALANCE	390,460.53	.00
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-12,762.08	-12,762.08
		TOTAL FUND BALANCE		-7,580.95	-398,041.48
		TOTAL LIABILITIES + FUND BALANCE		6,381.91	-388,080.86

BALANCE SHEET FOR 2027 1

FUND: 23 SPECIAL REVENUE ACADEMY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	23	6101	CASH IN BANK	-9,004.24	1,530,947.93
		TOTAL ASSETS		-9,004.24	1,530,947.93
LIABILITIES					
	23	7421	ACCOUNTS PAYABLE	.00	-1,521,098.00
		TOTAL LIABILITIES		.00	-1,521,098.00
FUND BALANCE					
	23	7602	EXPENDITURES CONTROL	9,004.24	9,004.24
	23	8740	COMMITTED FUND BALANCE	.00	-18,854.17
		TOTAL FUND BALANCE		9,004.24	-9,849.93
		TOTAL LIABILITIES + FUND BALANCE		9,004.24	-1,530,947.93

BALANCE SHEET FOR 2027 1

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	1,507,891.25
25	6153	ACCOUNTS RECEIVABLE	.00	1,430.00
	TOTAL ASSETS		.00	1,509,321.25
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-5,494.01
	TOTAL LIABILITIES		.00	-5,494.01
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-1,503,827.24
	TOTAL FUND BALANCE		.00	-1,503,827.24
TOTAL LIABILITIES + FUND BALANCE			.00	-1,509,321.25

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	639,250.00	639,250.00
		TOTAL ASSETS		639,250.00	639,250.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-639,250.00	-639,250.00
		TOTAL FUND BALANCE		-639,250.00	-639,250.00
		TOTAL LIABILITIES + FUND BALANCE		-639,250.00	-639,250.00

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,703,904.92	5,497,979.60
		TOTAL ASSETS		1,703,904.92	5,497,979.60
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,703,904.92	-1,703,904.92
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,177,577.12
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-2,616,497.56
		TOTAL FUND BALANCE		-1,703,904.92	-5,497,979.60
		TOTAL LIABILITIES + FUND BALANCE		-1,703,904.92	-5,497,979.60

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-8,059,858.70	-643,117.24
	36	6101 9990	CASH IN BANK	142,121.77	58,856,830.85
	36	6105	CASH WITH FISCAL AGENTS	30,483.66	10,224,682.23
		TOTAL ASSETS		-7,887,253.27	68,438,395.84
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	2,544,345.36	-255,067.67
	36	7421A	ACI LIABILITY	-6,959.85	-10,725.71
	36	7603	PURCHASE OBLIGATIONS	-3,398,290.50	54,524,205.93
		TOTAL LIABILITIES		-860,904.99	54,258,412.55
FUND BALANCE					
	36	6302	REVENUES CONTROL	-201,297.90	-201,297.90
	36	7602	EXPENDITURES CONTROL	5,551,165.66	5,551,165.66
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-73,522,470.22
	36	8753	ASSIGNED-PURCH OBL - CURRENT	3,398,290.50	-54,524,205.93
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-57,922,496.43	.00
	36	8770	UNASSIGNED FUND BALANCE	57,922,496.43	.00
		TOTAL FUND BALANCE		8,748,158.26	-122,696,808.39
		TOTAL LIABILITIES + FUND BALANCE		7,887,253.27	-68,438,395.84

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-2,323,036.14	-2,323,036.14
		TOTAL ASSETS		-2,323,036.14	-2,323,036.14
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	1,036,575.00	1,036,575.00
		TOTAL LIABILITIES		1,036,575.00	1,036,575.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	2,323,036.14	2,323,036.14
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-1,036,575.00	-1,036,575.00
		TOTAL FUND BALANCE		1,286,461.14	1,286,461.14
		TOTAL LIABILITIES + FUND BALANCE		2,323,036.14	2,323,036.14

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-33,507.49	2,856,573.61
	51	6153	ACCOUNTS RECEIVABLE	.00	59,789.81
	51	6153A	ALLOW FOR UNCOLLECTIBLE	.00	-15,730.86
	51	6171	INVENTORIES FOR CONSUMPTION	.00	69,412.23
	51	6400O	DEFERRED OUTFLOW OF RES - OPEB	.00	305,459.00
	51	6400P	DEFERRED OUTFLOW OF RES - PENS	.00	960,329.00
	51	6541O	FUNDED OPEB ASSET	.00	94,516.00
	TOTAL ASSETS			-33,507.49	4,330,348.79
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	10,702.94	-64.39
	51	7421P	PCARD LIABILITY	100.00	.00
	51	7477	COMPENSATED ABSENCES - CURRENT	.00	-76,558.57
	51	7481	ADVANCES FROM GRANTORS	.00	-55,973.53
	51	7481A	DEFERRED REVENUE	.00	-602.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-4,234,415.00
	51	7551	ACCRUED SICK PAY LIABILITY	.00	-170,499.84
	51	7603	PURCHASE OBLIGATIONS	4,212,673.43	4,215,120.79
	51	7700O	DEFERRED INFLOW OF RES - OPEB	.00	-1,407,769.00
	51	7700P	DEFERRED INFLOW OF RES - PENSI	.00	-977,886.00
	TOTAL LIABILITIES			4,223,476.37	-2,708,647.54
FUND BALANCE					
	51	6302	REVENUES CONTROL	-14,392.82	-14,392.82
	51	7602	EXPENDITURES CONTROL	37,097.37	37,097.37
	51	8737O	RESTRICTED - OTHER OPEB LIAB	.00	1,007,794.00
	51	8737P	RESTRICTED-NET ASSETS (FS PEN)	.00	4,251,972.00
	51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-2,619,638.78
	51	8739I	RESTRICTED FUND BAL - INVENTOR	.00	-69,412.23
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,212,673.43	-4,215,120.79
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-2,447.36	.00
	51	8770	UNASSIGNED FUND BALANCE	2,447.36	.00
	TOTAL FUND BALANCE			-4,189,968.88	-1,621,701.25
TOTAL LIABILITIES + FUND BALANCE				33,507.49	-4,330,348.79

BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	12,092,199.19
	80	6211	LAND IMPROVEMENTS	.00	6,573,806.91
	80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-3,667,060.60
	80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	444,055,866.56
	80	6222	ACCUM DEPR BUILDINGS	.00	-167,473,789.65
	80	6231	TECHNOLOGY EQUIPMENT	.00	11,520,449.68
	80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-7,891,741.15
	80	6241	VEHICLES	.00	13,481,363.58
	80	6242	ACCUM DEPR VEHICLES	.00	-7,885,550.02
	80	6251	GENERAL EQUIPMENT	.00	8,564,544.93
	80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-3,727,736.48
	80	6261	CWIP	.00	22,697,642.45
	80	6272	ACCUM DEPR INFRASTRUCTURE	.00	-218,726.82
		TOTAL ASSETS		.00	328,121,268.58
FUND BALANCE					
	80	8710	INVESTMENT GOVERNMENTAL ASSETS	.00	-324,870,472.08
	80	8711	INVESTMENT BUSINESS ASSETS	.00	-3,250,796.50
		TOTAL FUND BALANCE		.00	-328,121,268.58
		TOTAL LIABILITIES + FUND BALANCE		.00	-328,121,268.58

BALANCE SHEET FOR 2027 1

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6231	TECHNOLOGY EQUIPMENT	.00	19,881.16
	81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-14,833.54
	81	6241	VEHICLES	.00	37,103.00
	81	6242	ACCUM DEPR VEHICLES	.00	-37,103.00
	81	6251	GENERAL EQUIPMENT	.00	2,789,920.81
	81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-1,984,986.07
		TOTAL ASSETS		.00	809,982.36
FUND BALANCE					
	81	8710	INVESTMENT GOVERNMENTAL ASSETS	.00	596,594.73
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-1,406,577.09
		TOTAL FUND BALANCE		.00	-809,982.36
		TOTAL LIABILITIES + FUND BALANCE		.00	-809,982.36

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