Kenton County Board of Education
Financial Report - All District Funds
For the Month Ended August 31, 2026

Beginning Balance - August 1, 2026		$ 91,428,939.19
Receipts:		
General Property Tax	$ -	
Public Service Tax	-	
General Property Delinquent Tax	157,666.53	
Motor Vehicle Taxes	1,068,154.46	
Utilities Tax	1,336,340.44	
Omitted Property Tax	47,136.17	
Tuition - Regular Program	85,500.00	
Tuition - Other Ky Local School Districts	-	
Transportation - KY Local School Distric	828.67	
Non Public School Transportation		
Interest From Investments	240,899.11	
Building Rentals	-	
Bus Rentals	-	
Local Grant Receipts	16,750.00	
Other Local Receipts	373,667.26	
Seek Program Funds	3,278,062.00	
Vocational Transportation	-	
Other State Revenues	840,522.61	
Revenue in Lieu of Tax	15,272.20	
Federal Aid Through State	21,393.14	
Other Rebates - Erate	-	
Other Reimbursements And Refunds	111,096.22	
District Activities Revenue		
Local Bond Sale Proceeds		
Indirect Cost Transfer	27,565.37	
Sale of Equipment	-	
Fund Transfers	-	
Total Receipts:		$ 7,620,854.18
Total Receipts plus Balance		$ 99,049,793.37
Disbursements & Fund Transfers		$18,986,882.62
Ending Balance - August 31, 2026		$ 80,062,910.75

Cash Basis Position

Kenton County Board of Education

Available Funds - Comparison

August 31, 2026

	General/SR Funds	Building & Debt Funds	Capital Outlay	Total
This Month	$18,988,494.40	$683,011.39	$639,250.00	$20,310,755.79
Last Month	$19,176,349.89	$3,174,943.46	$639,250.00	$22,990,543.35
1 Year Ago	$14,965,758.37	($8,984.47)	$635,358.00	$15,592,131.90
6/30/2026	$21,290,052.42	$3,794,074.68	$0.00	
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

Cash Position - August 31, 2026

	General & Special Revenue Funds	Building & Debt Service Funds	Capital Outlay	Construction
Beg. Balance	$19,176,349.89	$3,174,943.46	$639,250.00	$68,438,395.84
Receipts	$7,436,678.60	$12,278.32	$0.00	$171,897.26
Total	$26,613,028.49	$3,187,221.78	$639,250.00	$68,610,293.10
Disbursements	$7,624,534.09	$2,504,210.39	$0.00	8,858,138.14
Transfer	$0.00		$0.00	
Available Funds	$18,988,494.40	$683,011.39	$639,250.00	$59,752,154.96
Cash Accounts	$18,988,494.40	$683,011.39	$639,250.00	$59,752,154.96
Int. this Mo.	$56,723.53	$12,278.32	$0.00	$171,897.26
Int. Y-T-D	$107,063.46	$19,660.24	$0.00	$373,195.16

Cash Basis Position

Kenton County Board of Education

Schedule of Investments

August 31, 2026

Investment Description	Principal Amount	Priced to Yield	Maturity Date	Call Date
FFB Money Market	$ 74,442,267.47	2.89%		
5/3 Fed Money Market	$ 10,509,469.20	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	$49,240.09	$17,963.21	$11,070.06
Interest Income	98.27	35.66	22.10
Receipts	$0.00	$0.00	$0.00
Disbursements	$0.00	$500.00	$0.00
Available Funds	$49,338.36	$17,498.87	$11,092.16
Cash/Investments	$49,338.36	$17,498.87	$11,092.16
Int. this Mo.	$98.27	$35.66	$22.10
Int. Y-T-D	$196.36	$71.44	$44.12

Cash Basis Position

Kenton County Board of Education
Food Service
Financial Report
For the Month Ended August 31, 2026

Beginning Balance	$ 2,856,573.61
Receipts	
Interest Income	$ 6,421.74
Lunch - Reimbursable	-
Breakfast - Reimbursable	-
Lunch - Non-Reimbursable	670.80
Breakfast - Non-Reimbursable	17.50
A-La-Carte Sales	25,597.93
Restricted Fed Through State	21,684.41
State Revenue	-
Other Receipts	11,794.39
Donated Commodities	-
Miscellaneous Revenue	-
Beginning Balance + Receipts	$ 2,922,760.38
Disbursements	193,489.68
MUNIS Ending Balance	$ 2,729,270.70

Cash Basis Position

KENTON COUNTY BOARD OF EDUCATION

Combined Fund Balance Sheet - All Funds

UNAUDITED

August 31, 2026

	GOVERNMENTAL FUNDS								PROPRIETARY	
	General	Special Revenue	District/Student Activity	Academy Fund	Building	Capital Outlay	Construction	Debt Service	Food Service	Total Funds
Assets										
Cash	$ 17,676,416	$ (866,455)	$ 1,899,657	$ 1,532,970	$ 5,510,258	$ 639,250	$ 49,496,485	$ (4,827,246)	$ 2,729,271	$ 73,790,606
Investments	33,547,177	-	-		-	-	-	-	-	33,547,177
Cash - Fiscal Agent	253,799	-	-	-	-	-	10,255,670	-	-	10,509,469
Cash - Trust Accts.	77,929	-	-	-	-	-	-	-	-	77,929
Receivables	1,191,350	-	3,043	-	-	-	-	-	39,635	1,234,028
Inventories	176,533	-	-	-	-	-	-	-	69,412	245,945
Deferred Inflows/Deposits	76,395	-	-	-	-	-	-	-	1,058,933	1,135,328
TOTAL ASSETS	$ 52,999,599	$ (866,455)	$ 1,902,700	$ 1,532,970	$ 5,510,258	$ 639,250	$ 59,752,155	$ (4,827,246)	$ 3,897,251	$ 120,540,482
Liabilities:										
Accounts Payable	$ 118,473	$ -	$ 8,723	$ 1,587,498	$ -	$ -	$ 38,269	$ -	$ 76,154	$ 1,829,117
Deferred Revenue	5,504	-	-	-	-	-	-	-	54,190	59,694
Sick Leave Payable	64,276	-	-	-	-	-	-	-	170,500	234,776
Deferred Inflow-CERS	-	-	-	-	-	-	-	-	1,595,176	1,595,176
Unfunded Pension Liability	-	-	-	-	-	-	-	-	3,940,357	3,940,357
TOTAL LIABILITIES	$ 188,253	$ -	$ 8,723	$ 1,587,498	$ -	$ -	$ 38,269	$ -	$ 5,836,377	$ 7,659,120
Fund Equity										
Fund Balance	$ 52,634,813	$ (866,455)	$ 1,893,977	$ (54,528)	$ 5,510,258	$ 639,250	$ 59,713,886	$ (4,827,246)	$ 2,468,062	$ 117,112,017
Fund Balance - Pension		-	-	-	-	-	-	-	(4,476,600)	(4,476,600)
Nonspenable - Inventories	176,533	-	-	-	-	-	-	-	69,412	245,945
TOTAL FUND BALANCE	$ 52,811,346	$ (866,455)	$ 1,893,977	$ (54,528)	$ 5,510,258	$ 639,250	$ 59,713,886	$ (4,827,246)	$ (1,939,126)	$ 112,881,362
Total Liabilities & Fund Balance	$ 52,999,599	$ (866,455)	$ 1,902,700	$ 1,532,970	$ 5,510,258	$ 639,250	$ 59,752,155	$ (4,827,246)	$ 3,897,251	$ 120,540,482
Assigned - Purchase Obligations	$ 2,861,841	$ 452,495	$ 23,145	$ -	$ -	$ -	$ 46,345,532	$ 1,036,575	$ 4,198,344	$ 54,917,932

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

Year To Date Budget Report
For the Month Ended August 31, 2026

	General Fund				Special Revenue Funds			
	YTD Actual	Annual Budget	Available Budget	% Budget Used	YTD Actual	Annual Budget	Available Budget	% Budget Used
Beginning Balance	$ 49,726,566	$ 49,828,613	$ 102,047	99.8%	$ 390,460	$ 390,460	$ -	100.0%
Revenues								
Local Taxes	3,859,145	77,570,000	73,710,855	5.0%	-	-	-	
Other Local Revenue	448,903	2,980,604	2,531,701	15.1%	201,454	45,302	(156,152)	444.7%
State SEEK	6,556,124	38,648,775	32,092,651	17.0%	-	-	-	
Other State Revenue	30,589	1,113,000	1,082,411	2.7%	1,115,553	5,067,305	3,951,752	22.0%
Federal Sources	-	612,000	612,000	0.0%	(532,879)	7,494,663	8,027,542	-7.1%
Total Revenues	**$ 10,894,761**	**$ 120,924,379**	**$ 110,029,618**	9.0%	**$ 784,128**	**$ 12,607,270**	**$ 11,823,142**	6.2%
Expenditures								
Instruction								
Salaries & Benefits	2,307,624	64,112,816	61,805,192	3.6%	623,167	7,727,644	7,104,477	8.1%
Other Expenses	1,342,596	3,533,507	2,190,911	38.0%	489,128	4,356,011	3,866,883	11.2%
Student Support			-					
Salaries & Benefits	463,047	8,595,515	8,132,468	5.4%	28,053	71,349	43,296	278.8%
Other Expenses	145,004	281,165	136,161	51.6%	49,149	49,053	(96)	21.8%
Instruct Staff Support			-					
Salaries & Benefits	415,888	3,840,699	3,424,811	10.8%	198,947	1,108,774	909,827	0.5%
Other Expenses	940,656	1,949,819	1,009,163	48.2%	10,691	121,133	110,442	0.0%
District Admin Support								
Salaries & Benefits	135,068	924,672	789,604	14.6%	5,248	150,772	145,524	0.0%
Other Expenses	91,925	2,125,677	2,033,752	4.3%	-	17,852	17,852	0.0%
School Admin Support			-					
Salaries & Benefits	1,003,487	8,492,535	7,489,048	11.8%	22,613	257,922	235,309	8.8%
Other Expenses	19,625	84,383	64,758	23.3%	-	-	-	0.0%
Business Support Serv			-					
Salaries & Benefits	687,313	2,655,025	1,967,712	25.9%	-	-	-	0.0%
Other Expenses	1,009,426	1,449,837	440,411	69.6%	-	-	-	0.0%
Plant Oper & Maint			-					
Salaries & Benefits	1,144,722	7,986,434	6,841,712	14.3%	-	500	500	0.0%
Other Expenses	732,981	10,745,135	10,012,154	6.8%	6,265	425,040	418,775	1.5%
Student Transportation			-					
Salaries & Benefits	522,167	6,839,727	6,317,560	7.6%	-	-	-	0.0%
Other Expenses	409,974	1,899,093	1,489,119	21.6%		1,627	1,627	100.0%
Community Services			-					
Salaries & Benefits	8,781	28,247	19,466	31.1%	176,268	1,099,160	922,892	16.0%
Other Expenses	11,342	24,219	12,877	46.8%	11,214	181,615	170,401	6.2%
Education Specific			-					
Salaries & Benefits	-	-	-		-	-	-	
Other Expenses	-	-	-		69,261	237,688	168,427	29.1%
Lease & Debt Service	98,994	1,540,653	1,441,659	6.4%	-		-	
Total Expenditures	$ 11,490,620	$ 127,109,158	$ 115,618,538	9.0%	$ 1,690,004	$ 15,806,140	$ 14,116,136	10.7%
Other Fund Sources (Uses)								
Fund Transfers In	40,583	1,851,191	1,810,608	0.0%	-	2,894,000	2,894,000	0.0%
Fund Transfers Out	-	(3,729,784)	(3,729,784)	0.0%	(16,235)	(85,590)	(69,355)	19.0%
Asset Transactions	685	50,000	49,315	0.0%	-	-	-	0.0%
Total Other Fund Sources (Uses)	41,268	(1,828,593)	(1,869,861)	-2.3%	(16,235)	2,808,410	2,824,645	-0.6%
Contingency	-	41,815,241	41,815,241	24.1%	-	-	-	0.0%
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ 49,171,975**	**$ -**			**$ (531,651)**	**$ -**		

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 Month Ended August 31, 2026

	Capital Outlay Fund			Building Fund		
	YTD Actual	Annual Budget	Available Budget	YTD Actual	Annual Budget	Available Budget
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -
Revenues						
Local Taxes	-	-	-	-	22,633,608	22,633,608
Other State Revenue	639,250	1,265,600	626,350	1,696,523	3,146,664	1,450,141
Interest Income	-	-	-	19,660	-	(19,660)
Total Revenues	**$ 639,250**	**$ 1,265,600**	**$ 626,350**	**$ 1,716,183**	**$ 25,780,272**	**$ 24,064,089**
Expenditures						
Plant Oper & Maint	-	-		-	-	
Other Expenses	-	-	-	-	1,412,096	1,412,096
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,412,096**	**$ 1,412,096**
Other Fund Sources (Uses)						
Fund Transfers In	-	-	-	-	-	-
Fund Transfers Out	-	(1,265,600)	(1,265,600)	-	(24,368,176)	(24,368,176)
Total Other Fund Sources (Uses)	**$ -**	**$ (1,265,600)**	**$ (1,265,600)**	**$ -**	**$ (24,368,176)**	**$ (24,368,176)**
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ 639,250**	**$ -**		**$ 1,716,183**	**$ -**	

	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	$ -	$ -		-	-	-
Interest Income	373,195	373,195	-	-	-	-
Total Revenues	**$ 373,195**	**$ 373,195**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
Building Construction	$ 6,811,203	$ 6,811,203	$ -	$ -	$ -	$ -
Debt Service Principal	-	-		2,340,579	14,795,866	12,455,287
Debt Service Interest	-	-		2,486,667	10,408,094	7,921,427
Total Expenditures	**$ 6,811,203**	**$ 6,811,203**	**$ -**	**$ 4,827,246**	**$ 25,203,960**	**$ 20,376,714**
Other Fund Sources (Uses)						
Fund Transfers In	$ -	$ -	$ -	$ -	$ 25,203,960	$ 25,203,960
Fund Transfers Out	-	-	-	-	-	-
Total Other Fund Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,203,960**	**$ 25,203,960**
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ (6,438,008)**	**$ (6,438,008)**	**$ -**	**$ (4,827,246)**	**$ -**	

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 Month Ended August 31, 2026

Food Service Fund

	YTD Actual	Annual Budget	Available Budget	% Budget Used
Beginning Balance		$ 2,619,639	$ 2,619,639	0.0%
Revenues				
Lunch - Reimbursable	-	-	-	0.0%
Breakfast - Reimbursable	-	-	-	0.0%
Lunch - Non Reimbursable	671	20,000	19,329	3.4%
Breakfast - Non Reimbursable	17	200	183	8.5%
A-La-Carte Sales	25,741	360,000	334,259	7.2%
Other Lunchroom Receipts	11,939	6,000	(5,939)	199.0%
State Restricted Revenue	-	67,000	67,000	0.0%
Federal Restricted Revenue	29,110	6,500,000	6,470,890	0.4%
Donated Commodities	-	200,000	200,000	0.0%
Interest Income	13,101	100,000	86,899	13.1%
Total Revenues	**$ 80,579**	**$ 7,253,200**	**$ 7,172,621**	**1.1%**
Expenditures				
Salaries & Benefits	$ 162,643	$ 3,448,482	$ 3,285,839	4.7%
Professional & Tech. Services	1,599	18,488	16,889	8.6%
Machinery & Equip Services	16,316	190,296	173,980	8.6%
Computers & Equipment	-	-	-	
Food	10,571	4,261,626	4,251,055	0.2%
Supplies	12,505	655,383	642,878	1.9%
Administrative Expense	2,540	48,400	45,860	5.2%
Indirect Cost Transfer	24,348	500,000	475,652	4.9%
Total Expenditures	**$ 230,522**	**$ 9,122,675**	**$ 8,892,153**	2.5%
Contingency	$ -	$ 750,164		
Excess Balance & Revenues Over (Under) Expenditures and Uses	**$ (149,943)**	**$ -**		

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