KENTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101		CASH IN BANK	-9,832,665.62	-7,594,295.41
10	6101	9990	CASH IN BANK	5,056,959.27	20,501,486.81
10	6101	9997	CASH IN BANK	33.80	17,532.67
10	6101	9998	CASH IN BANK	95.30	49,433.66
10	6101	9999	CASH IN BANK	21.42	11,113.58
10	6105		CASH WITH FISCAL AGENTS	627.36	254,426.15
10	6111		INVESTMENTS	.00	33,547,177.39
10	6153		ACCOUNTS RECEIVABLE	42,962.40	1,234,311.88
10	6171		INVENTORIES FOR CONSUMPTION	.00	176,532.87
10	6191		Good Faith Deposits	.00	97,145.00
	TOTAL ASSETS			-4,731,966.07	48,294,864.60
LIABILITIES					
10	7421		ACCOUNTS PAYABLE	920.43	.00
10	7421A		ACI LIABILITY	-29,372.86	-75,558.56
10	7461		ACCR SALARIES & BENEFT PAYABLE	7,286.62	-59,006.86
10	7461E		HI EMPLOYEE COST	-274.12	-548.24
10	7461U		UNEMPLOYMENT PAYABLE	-5,016.91	-7,772.87
10	7470B		403B PLAN PAYROLL DEDUCTIONS	-25.00	-25.00
10	7474		KTRS WITHHELD PAYABLE	-781.23	-2,674.77
10	7475		CERS WITHHELD PAYABLE	.00	-148.68
10	7481		DEFERRED REVENUE	-42,962.40	-48,466.57
10	7493		SICK LEAVE PAYABLE IN PROCESS	64,276.18	.00
10	7603		PURCHASE OBLIGATIONS	1,378.60	2,863,219.26
	TOTAL LIABILITIES			-4,570.69	2,669,017.71
FUND BALANCE					
10	6302		REVENUES CONTROL	-4,079,776.72	-64,742,372.13
10	7602		EXPENDITURES CONTROL	8,817,692.08	20,301,829.03
10	8722		NONSPENDABLE-INVENTORIES	.00	-176,532.87
10	8737		RESTRICTED - OTHER	.00	-21,909.11
10	8741		COMMITTED - SITE-BASED CFWD	.00	4,973.01
10	8742		COMMITTED - SICK LEAVE PAYABLE	.00	-840,387.66
10	8753		ASSIGNED-PURCH OBL - CURRENT	-1,378.60	-2,863,219.26
10	8757		ASSIGNED - OTHER	.00	-2,500,000.00
10	8770		UNASSIGNED FUND BALANCE	.00	-126,263.32
	TOTAL FUND BALANCE			4,736,536.76	-50,963,882.31
	TOTAL LIABILITIES + FUND BALANCE			4,731,966.07	-48,294,864.60

KENTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-1,115,995.32	-1,988,932.22
		TOTAL ASSETS		-1,115,995.32	-1,988,932.22
LIABILITIES					
	20	7421A	ACI LIABILITY	-34,369.61	-34,369.61
	20	7603	PURCHASE OBLIGATIONS	-30,404.07	422,091.32
		TOTAL LIABILITIES		-64,773.68	387,721.71
FUND BALANCE					
	20	6302	REVENUES CONTROL	-23,478.62	-777,860.85
	20	7602	EXPENDITURES CONTROL	1,173,843.55	2,801,162.68
	20	8753	ASSIGNED-PURCH OBL - CURRENT	30,404.07	-422,091.32
		TOTAL FUND BALANCE		1,180,769.00	1,601,210.51
		TOTAL LIABILITIES + FUND BALANCE		1,115,995.32	1,988,932.22

BALANCE SHEET FOR 2027 3

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-10,360.39	381,404.61
		TOTAL ASSETS		-10,360.39	381,404.61
LIABILITIES					
	21	7421A	ACI LIABILITY	-446.05	-2,878.55
	21	7603	PURCHASE OBLIGATIONS	2,369.53	25,515.05
		TOTAL LIABILITIES		1,923.48	22,636.50
FUND BALANCE					
	21	6302	REVENUES CONTROL	-48,370.57	-468,577.33
	21	7602	EXPENDITURES CONTROL	59,177.01	90,051.27
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,369.53	-25,515.05
		TOTAL FUND BALANCE		8,436.91	-404,041.11
		TOTAL LIABILITIES + FUND BALANCE		10,360.39	-381,404.61

KENTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 23 SPECIAL REVENUE ACADEMY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	23	6101	CASH IN BANK	-1,677,585.76	-144,616.00
		TOTAL ASSETS		-1,677,585.76	-144,616.00
LIABILITIES					
	23	7421	ACCOUNTS PAYABLE	1,587,498.33	.00
		TOTAL LIABILITIES		1,587,498.33	.00
FUND BALANCE					
	23	7602	EXPENDITURES CONTROL	90,087.43	144,616.00
		TOTAL FUND BALANCE		90,087.43	144,616.00
		TOTAL LIABILITIES + FUND BALANCE		1,677,585.76	144,616.00

BALANCE SHEET FOR 2027 3

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	3,043.40
		TOTAL ASSETS		.00	1,510,934.65
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	.00	-6,289.65
		TOTAL LIABILITIES		.00	-6,289.65
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,504,645.00
		TOTAL FUND BALANCE		.00	-1,504,645.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,510,934.65

BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	639,250.00
		TOTAL ASSETS		.00	639,250.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-639,250.00
		TOTAL FUND BALANCE		.00	-639,250.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-639,250.00

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	12,306.24	5,522,564.16
		TOTAL ASSETS		12,306.24	5,522,564.16
FUND BALANCE					
	32	6302	REVENUES CONTROL	-12,306.24	-1,728,489.48
	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		-12,306.24	-5,522,564.16
		TOTAL LIABILITIES + FUND BALANCE		-12,306.24	-5,522,564.16

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101		CASH IN BANK	14,933,421.05	5,432,165.67
36	6101	9990	CASH IN BANK	-19,896,401.36	39,101,338.57
36	6105		CASH WITH FISCAL AGENTS	30,740.80	10,286,411.21
	TOTAL ASSETS			-4,932,239.51	54,819,915.45
LIABILITIES					
36	7421A		ACI LIABILITY	9,265.06	-29,004.14
36	7603		PURCHASE OBLIGATIONS	-4,803,280.71	41,542,251.81
	TOTAL LIABILITIES			-4,794,015.65	41,513,247.67
FUND BALANCE					
36	6302		REVENUES CONTROL	-134,339.44	-507,534.60
36	7602		EXPENDITURES CONTROL	5,057,313.89	11,724,249.04
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-66,007,625.75
36	8753		ASSIGNED-PURCH OBL - CURRENT	4,803,280.71	-41,542,251.81
	TOTAL FUND BALANCE			9,726,255.16	-96,333,163.12
	TOTAL LIABILITIES + FUND BALANCE			4,932,239.51	-54,819,915.45

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-468,473.78	-5,295,720.31
		TOTAL ASSETS		-468,473.78	-5,295,720.31
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	.00	1,036,575.00
		TOTAL LIABILITIES		.00	1,036,575.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	468,473.78	5,295,720.31
	40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,036,575.00
		TOTAL FUND BALANCE		468,473.78	4,259,145.31
		TOTAL LIABILITIES + FUND BALANCE		468,473.78	5,295,720.31

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-497,876.92	2,231,393.78
	51	6153	ACCOUNTS RECEIVABLE	137.11	50,401.19
	51	6153A	ALLOW FOR UNCOLLECTIBLE	.00	-10,628.81
	51	6171	INVENTORIES FOR CONSUMPTION	.00	69,412.23
	51	6400O	DEFERRED OUTFLOW OF RES - OPEB	.00	329,865.00
	51	6400P	DEFERRED OUTFLOW OF RES - PENS	.00	729,068.00
		TOTAL ASSETS		-497,739.81	3,399,511.39
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	.00	-602.00
	51	7461	ACCR SALARIES & BENEFT PAYABLE	-1,947.27	.00
	51	7477	COMPENSATED ABSENCES - CURRENT	.00	-64,347.48
	51	7481	ADVANCES FROM GRANTORS	-137.11	-54,327.43
	51	7493	SICK LEAVE PAYABLE IN PROCESS	940.03	.00
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-87,908.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,852,449.00
	51	7551	ACCRUED SICK PAY LIABILITY	.00	-183,397.38
	51	7603	PURCHASE OBLIGATIONS	-476,084.62	3,722,259.07
	51	7700O	DEFERRED INFLOW OF RES - OPEB	.00	-923,639.00
	51	7700P	DEFERRED INFLOW OF RES - PENSI	.00	-671,537.00
		TOTAL LIABILITIES		-477,228.97	-2,115,948.22
FUND BALANCE					
	51	6302	REVENUES CONTROL	-369,822.18	-450,401.77
	51	7602	EXPENDITURES CONTROL	868,706.34	1,099,229.00
	51	8737O	RESTRICTED - OTHER OPEB LIAB	.00	681,682.00
	51	8737P	RESTRICTED-NET ASSETS (FS PEN)	.00	3,794,918.00
	51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-2,617,319.10
	51	8739I	RESTRICTED FUND BAL - INVENTOR	.00	-69,412.23
	51	8753	ASSIGNED-PURCH OBL - CURRENT	476,084.62	-3,722,259.07
		TOTAL FUND BALANCE		974,968.78	-1,283,563.17
		TOTAL LIABILITIES + FUND BALANCE		497,739.81	-3,399,511.39

BALANCE SHEET FOR 2027 3

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	486,746,493.54
	80	6222	ACCUM DEPR BUILDINGS	.00	-167,544,940.69
	80	6231	TECHNOLOGY EQUIPMENT	.00	14,097,217.33
	80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-8,171,178.91
	80	6241	VEHICLES	.00	13,688,816.58
	80	6242	ACCUM DEPR VEHICLES	.00	-7,887,278.80
	80	6251	GENERAL EQUIPMENT	.00	10,042,480.94
	80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-3,733,923.03
	80	6261	CWIP	.00	23,036,344.69
	80	6272	ACCUM DEPR INFRASTRUCTURE	.00	-218,726.82
		TOTAL ASSETS		.00	375,054,250.33
FUND BALANCE					
	80	8710	INVESTMENT GOVERNMENTAL ASSETS	.00	-371,803,453.83
	80	8711	INVESTMENT BUSINESS ASSETS	.00	-3,250,796.50
		TOTAL FUND BALANCE		.00	-375,054,250.33
		TOTAL LIABILITIES + FUND BALANCE		.00	-375,054,250.33

BALANCE SHEET FOR 2027 3

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	2,815,598.48
	81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-1,991,405.50
		TOTAL ASSETS		.00	829,240.60
FUND BALANCE					
	81	8710	INVESTMENT GOVERNMENTAL ASSETS	.00	596,594.73
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-1,425,835.33
		TOTAL FUND BALANCE		.00	-829,240.60
		TOTAL LIABILITIES + FUND BALANCE		.00	-829,240.60

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