



Kenton County School District | *It's about ALL kids.*

**THE KENTON COUNTY BOARD OF
EDUCATION**

1055 EATON DRIVE, FORT WRIGHT, KENTUCKY
41017

TELEPHONE: (859) 344-8888 / FAX: (859) 344-1531

WEBSITE: www.kenton.kyschools.us

Dr. Henry Webb, Superintendent of Schools

KCSD ISSUE PAPER

DATE: July 27, 2018

AGENDA ITEM (ACTION ITEM):

Consider/Approve: 2018 Annual Financial Report

APPLICABLE BOARD POLICY:

04.9 Financial Statements

HISTORY/BACKGROUND:

The 2017-18 Unaudited Annual Financial Report was filed with KDE on July 25, 2018. As the first filing of financial results for the 2018 school year it reflects the financial position of the school district at June 30, 2018 as of July 20th. Additional adjustments for accounts payable and audit of the records will occur over the next several months with a final filing of the Audited Annual Financial Report on November 15, 2018. A summary of significant activity and position for each fund is provided.

The General Fund reflects a Total Fund Balance of \$ 16,209,848.93 as of June 30, 2018 with the following restrictions, commitments and assignments of those funds as follows:

• Restricted for Grants	\$ 31,702
• Committed for SBDM School Allocations	\$ 371,804
• Committed for Future Sick Leave payments	\$ 939,872
• Committed for KSBIT Insurance Assessment	\$ 108,846
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000
• Assigned for Inventory & Purchase Obligations	\$ 759,423

FISCAL/BUDGETARY IMPACT:

\$ 108,814,638

RECOMMENDATION:

Approval of the 2017-18 Unaudited Annual Financial Report and General Fund Balance restrictions and commitments as presented.

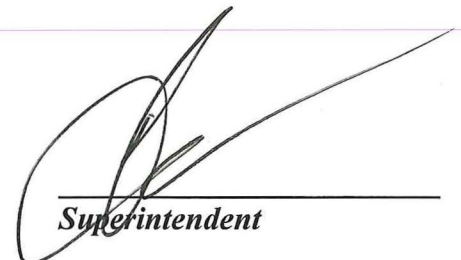
CONTACT PERSON:

Susan Bentle, Executive Director - Finance

Principal



District Administrator



Superintendent

Kenton County Board of Education

Board Members: Carl Wicklund, Chairperson Karen L. Collins, Vice Chairperson Joshua Crabtree, Esq. Carla Egan Jessica Jehn
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2017-18 Unaudited Annual Financial Report Summary

General Fund

The General Fund supports the daily operations and reflects a majority of the financial transactions of the school district.

➤ Cash position	\$ 12,447,413
➤ Federal Bond Investment	\$ 3,000,000
➤ Taxes & Other Revenue Receivables	\$ 1,337,683
➤ Current Obligations Payable	\$ 808,535
➤ Total Fund Balance	\$ 16,209,849
• Restricted for Grants	\$ 31,702
• Committed for SBDM School Allocations	\$ 371,804
• Committed for Future Sick Leave payments	\$ 939,872
• Committed for KSBIT Insurance Assessment	\$ 108,846
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000
• Assigned for Inventory & Purchase Obligations	\$ 759,423
• Unassigned Fund Balance	\$11,498,200 * 10.6% of Total Budget
➤ Total Collected Revenue	\$ 94,825,323
• Local Tax Revenue	\$ 48,411,076
• Seek Revenue	\$ 42,940,946
➤ Total Expenditures	\$ 93,659,465
• Salaries & Benefits	\$ 80,160,716
• Materials, Facilities, Transportation & Other	\$ 13,498,749
❖ Actual to Budgeted Revenues – 101.7 %	
• Local Property Taxes – Greater than budgeted,	\$ 400,785
• SEEK Revenue – Greater than budgeted,	\$ 555,670
• Interest & Rebate Revenues – Greater than budgeted,	\$ 659,945
❖ Actual to Budgeted Expenditures – 98.2 %	
• Savings in Utilities & Diesel Fuel expenses ,	\$ 395,264

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Special Revenue Fund

- Federal Grant Revenue \$ 5,474,036
 - IDEA \$ 2,905,488 and Title I \$ 1,876,750
- State Grant Revenue \$ 4,681,708
 - Pre-school \$ 1,416,325 and other Flex Focus Funds \$ 926,244

Construction Fund

- Cash Position \$ 15,204,041
 - Scott Phase IV, Bus Garage, Hinsdale Secure Vestibule
 - Bond Sale Proceeds Received \$ 13,945,000
 - Construction Expenditures \$ 2,892,872
 - Ft. Wright Elem Construction Expenditures \$ 7,554,097
 - Guaranteed Energy Savings Contract \$ 2,321,789

Capital Outlay Fund

- Revenue is State funded, \$100 per student \$ 1,299,953
- 2018 Expenditures
 - Transfer to Operations Fund \$ 852,286
 - Debt Service, 34% \$ 447,667

Building Fund

- State Revenue, FSPK \$ 1,237,732
- Local Property Revenue, Nickel Taxes \$ 13,411,347
- 2018 Expenditures, 100% Debt Service \$ 14,649,079

Debt Service Fund

- Transfer Revenue from General, Building & Cap Outlay \$ 16,063,105
- Principal Payments on Debt \$ 11,575,289
- Interest Payments on Debt \$ 4,487,816

Food Service Fund

- Cash Position \$ 1,499,389
- Current Obligations Payable \$ 159,785
- Net Addition to Fund Balance \$ 385,943
- Total Collected Revenue \$ 5,330,212
 - Federal Lunch Program, \$ 3,433,572
 - State Program, \$ 59,063
- Total Paid Expenses \$ 4,944,269

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ANNUAL FINANCIAL REPORT FOR FY 2018

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	15,085,181.00	15,085,183.08	-2.08	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	35,260,290.00	35,303,482.40	-43,192.40	100.12
1112 GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113 FRANCHISE TAX	1,500,000.00	1,892,854.34	-392,854.34	126.19
1114 PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	300,000.00	355,479.97	-55,479.97	118.49
1116 DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117 MOTOR VEHICLE TAX	5,200,000.00	5,313,735.53	-113,735.53	102.19
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	42,260,290.00	42,865,552.24	-605,262.24	101.43
SALES & USE TAXES				
1121 UTILITIES TAX	5,650,000.00	5,450,131.03	199,868.97	96.46
TOTAL SALES & USE TAXES	5,650,000.00	5,450,131.03	199,868.97	96.46
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	100,000.00	95,392.26	4,607.74	95.39
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	100,000.00	95,392.26	4,607.74	95.39
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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**KENTON COUNTY BOARD OF EDUCATION
 ANNUAL FINANCIAL REPORT FOR FY 2018**

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1980	REFUND OF PRIOR YR EXPENDITURE	100,000.00	153,995.08	-53,995.08	154.00
1990	MISCELLANEOUS REVENUE	15,000.00	19,604.49	-4,604.49	130.70
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1993	OTHER REBATES	250,000.00	6,000.00	244,000.00	2.40
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,071,394.93	1,390,301.94	-318,907.01	129.77
	TOTAL REVENUE FROM LOCAL SOURCES	50,039,216.93	51,099,947.61	-1,060,730.68	102.12
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	42,385,276.00	42,940,946.00	-555,670.00	101.31
	TOTAL STATE PROGRAM	42,385,276.00	42,940,946.00	-555,670.00	101.31
OTHER STATE FUNDING					
3122	VOCATIONAL TRANSPORTATION	70,000.00	49,132.00	20,868.00	70.19
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	5,000.00	11,950.36	-6,950.36	239.01
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	5,000.00	.00	5,000.00	.00
	TOTAL OTHER STATE FUNDING	80,000.00	61,082.36	18,917.64	76.35
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERIFICATION SU	81,500.00	72,577.00	8,923.00	89.05
3131	STATE MISC REIMBURSEMENT	.00	20,960.00	-20,960.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	81,500.00	93,537.00	-12,037.00	114.77
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE					
3800	REVENUE IN LIEU OF TAXES/STATE	350,000.00	361,685.15	-11,685.15	103.34
	TOTAL REVENUE IN LIEU OF TAXES/STATE	350,000.00	361,685.15	-11,685.15	103.34
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	12,580,070.86	-12,580,070.86	.00

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KENTON COUNTY BOARD OF EDUCATION
 ANNUAL FINANCIAL REPORT FOR FY 2018

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OTHER RECEIPTS	180,514.50	1,040,590.64	-860,076.14	576.46
TOTAL RECEIPTS	93,366,507.43	108,425,837.52	-15,059,330.09	116.13
TOTAL REVENUES	108,451,688.43	123,511,020.60	-15,059,332.17	113.89

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KENTON COUNTY BOARD OF EDUCATION
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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700	PROPERTY	12,283.98	36,720.06	-24,436.08	298.93
0800	DEBT SERVICE AND MISCELLANEOUS	50,132.60	34,743.68	15,388.92	69.30
0840	CONTINGENCY	849,950.00	.00	849,950.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		3,458,890.50	1,619,218.62	1,839,671.88	46.81
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	5,958,658.15	5,887,362.83	71,295.32	98.80
0200	EMPLOYEE BENEFITS	590,433.00	699,503.93	-109,070.93	118.47
0280	ON-BEHALF	.00	1,072,644.49	-1,072,644.49	.00
0300	PURCHASED PROF AND TECH SERV	13,465.00	8,557.34	4,907.66	63.55
0400	PURCHASED PROPERTY SERVICES	15,670.00	14,387.54	1,282.46	91.82
0500	OTHER PURCHASED SERVICES	58,850.00	38,914.01	19,935.99	66.12
0600	SUPPLIES	69,940.00	50,149.38	19,790.62	71.70
0700	PROPERTY	2,100.00	3,858.75	-1,758.75	183.75
0800	DEBT SERVICE AND MISCELLANEOUS	11,550.00	8,358.00	3,192.00	72.36
TOTAL 2400 SCHOOL ADMIN SUPPORT		6,720,666.15	7,783,736.27	-1,063,070.12	115.82
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	1,176,077.79	1,080,073.61	96,004.18	91.84
0200	EMPLOYEE BENEFITS	141,602.72	675,469.67	-533,866.95	477.02
0280	ON-BEHALF	.00	193,851.37	-193,851.37	.00
0300	PURCHASED PROF AND TECH SERV	112,090.18	79,865.89	32,224.29	71.25
0400	PURCHASED PROPERTY SERVICES	560.65	95.00	465.65	16.94
0500	OTHER PURCHASED SERVICES	301,873.54	451,219.19	-149,345.65	149.47
0600	SUPPLIES	132,134.61	187,843.26	-55,708.65	142.16
0700	PROPERTY	127,425.55	28,406.06	99,019.49	22.29
0800	DEBT SERVICE AND MISCELLANEOUS	250.00	.00	250.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		1,992,015.04	2,696,824.05	-704,809.01	135.38
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	4,446,796.51	4,498,255.06	-51,458.55	101.16
0200	EMPLOYEE BENEFITS	1,143,622.38	1,224,032.23	-80,409.85	107.03
0280	ON-BEHALF	.00	778,869.03	-778,869.03	.00
0300	PURCHASED PROF AND TECH SERV	197,965.91	377,618.62	-179,652.71	190.75
0400	PURCHASED PROPERTY SERVICES	1,597,894.05	1,851,867.35	-253,973.30	115.89
0500	OTHER PURCHASED SERVICES	338,138.16	370,845.28	-32,707.12	109.67
0600	SUPPLIES	2,987,056.87	2,704,092.88	282,963.99	90.53
0700	PROPERTY	54,316.53	53,412.93	903.60	98.34
0800	DEBT SERVICE AND MISCELLANEOUS	.00	350.00	-350.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		10,765,790.41	11,859,343.38	-1,093,552.97	110.16
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	5,119,112.26	5,336,338.84	-217,226.58	104.24
0200	EMPLOYEE BENEFITS	1,395,548.14	1,461,937.46	-66,389.32	104.76
0280	ON-BEHALF	.00	844,732.47	-844,732.47	.00

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KENTON COUNTY BOARD OF EDUCATION
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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	100,468.55	77,415.90	23,052.65	77.05
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	100,468.55	77,415.90	23,052.65	77.05
TOTAL REVENUE FROM LOCAL SOURCES	100,468.55	77,415.90	23,052.65	77.05
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				
OTHER STATE FUNDING				

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**KENTON COUNTY BOARD OF EDUCATION
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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,046,308.60	4,719,847.11	326,461.49	93.53
0200	EMPLOYEE BENEFITS	1,050,363.74	1,049,316.87	1,046.87	99.90
0300	PURCHASED PROF AND TECH SERV	158,043.30	292,219.20	-134,175.90	184.90
0400	PURCHASED PROPERTY SERVICES	750.00	436.83	313.17	58.24
0500	OTHER PURCHASED SERVICES	113,243.90	149,634.67	-36,390.77	132.13
0600	SUPPLIES	880,657.65	696,332.14	184,325.51	79.07
0700	PROPERTY	91,426.00	221,868.59	-130,442.59	242.68
0800	DEBT SERVICE AND MISCELLANEOUS	14,000.00	11,786.44	2,213.56	84.19
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		7,354,793.19	7,141,441.85	213,351.34	97.10
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	249,537.00	271,624.18	-22,087.18	108.85
0200	EMPLOYEE BENEFITS	81,685.00	71,975.93	9,709.07	88.11
0300	PURCHASED PROF AND TECH SERV	1,500.00	.00	1,500.00	.00
0500	OTHER PURCHASED SERVICES	.00	1,080.00	-1,080.00	.00
0600	SUPPLIES	27,600.00	15,799.94	11,800.06	57.25
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		360,322.00	360,480.05	-158.05	100.04
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	755,083.95	838,503.61	-83,419.66	111.05
0200	EMPLOYEE BENEFITS	174,274.01	210,702.99	-36,428.98	120.90
0300	PURCHASED PROF AND TECH SERV	6,204.87	12,785.19	-6,580.32	206.05
0500	OTHER PURCHASED SERVICES	13,260.90	16,571.35	-3,310.45	124.96
0600	SUPPLIES	5,903.58	7,209.94	-1,306.36	122.13
0700	PROPERTY	.00	290,209.94	-290,209.94	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		954,727.31	1,375,983.02	-421,255.71	144.12
2300 DISTRICT ADMIN SUPPORT					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	302,830.00	253,524.48	49,305.52	83.72
0200	EMPLOYEE BENEFITS	20,600.00	19,399.52	1,200.48	94.17
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	996.86	-996.86	.00

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KENTON COUNTY BOARD OF EDUCATION
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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0600	SUPPLIES	50,000.00	90,811.96	-40,811.96	181.62
0700	PROPERTY	276,054.00	3,617.00	272,437.00	1.31
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 4400 EDUCATIONAL SPECIFIC	331,054.00	95,550.92	235,503.08	28.86
5200 FUND TRANSFERS					
0900	OTHER ITEMS	52,805.14	53,254.23	-449.09	100.85
	TOTAL 5200 FUND TRANSFERS	52,805.14	53,254.23	-449.09	100.85
	TOTAL EXPENDITURES	10,730,307.91	10,506,150.25	224,157.66	97.91
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00	.00

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**KENTON COUNTY BOARD OF EDUCATION
 ANNUAL FINANCIAL REPORT FOR FY 2018**

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DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	.00	205,235.47	-205,235.47	.00
0200 EMPLOYEE BENEFITS	.00	18,877.51	-18,877.51	.00
0300 PURCHASED PROF AND TECH SERV	.00	2,059.23	-2,059.23	.00
0400 PURCHASED PROPERTY SERVICES	1,391.29	3,320.83	-1,929.54	238.69
0500 OTHER PURCHASED SERVICES	.00	7,661.35	-7,661.35	.00
0600 SUPPLIES	945,934.24	208,003.49	737,930.75	21.99
0700 PROPERTY	31,055.40	137,760.84	-106,705.44	443.60
0800 DEBT SERVICE AND MISCELLANEOUS	.00	28,153.59	-28,153.59	.00
TOTAL 1000 INSTRUCTION	978,380.93	611,072.31	367,308.62	62.46
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	.00	511.50	-511.50	.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	60,152.30	7,324.18	52,828.12	12.18
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	60,152.30	7,835.68	52,316.62	13.03
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300 PURCHASED PROF AND TECH SERV	.00	259.00	-259.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	78,277.90	38,810.55	39,467.35	49.58
0700 PROPERTY	.00	11,193.00	-11,193.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	78,277.90	50,262.55	28,015.35	64.21
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	264.00	2,163.99	-1,899.99	819.69
0200 EMPLOYEE BENEFITS	.00	616.95	-616.95	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	187,500.00	.00	187,500.00	.00
0600 SUPPLIES	36,589.01	10,038.92	26,550.09	27.44
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	224,353.01	12,819.86	211,533.15	5.71
2700 STUDENT TRANSPORTATION				
0600 SUPPLIES	154.60	.00	154.60	.00
0800 DEBT SERVICE AND MISCELLANEOUS	7,497.94	6,670.92	827.02	88.97

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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	1,300,000.00	1,299,953.00	47.00	100.00
TOTAL RESTRICTED		1,300,000.00	1,299,953.00	47.00	100.00
TOTAL REVENUE FROM STATE SOURCES		1,300,000.00	1,299,953.00	47.00	100.00
TOTAL RECEIPTS		1,300,000.00	1,299,953.00	47.00	100.00
TOTAL REVENUES		1,300,000.00	1,299,953.00	47.00	100.00

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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	13,455,540.00	13,411,347.00	44,193.00	99.67
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	13,455,540.00	13,411,347.00	44,193.00	99.67
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	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.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	13,455,540.00	13,411,347.00	44,193.00	99.67

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BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
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	14,674,360.00	14,649,079.00	25,281.00	99.83
TOTAL 5200 FUND TRANSFERS		14,674,360.00	14,649,079.00	25,281.00	99.83
TOTAL EXPENDITURES		14,674,360.00	14,649,079.00	25,281.00	99.83
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		.00	.00	.00	.00

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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4200 LAND IMPROVEMENTS				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	4,163.00	.00	4,163.00	.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	4,203.40	.00	4,203.40	.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	238,948.00	198,877.92	40,070.08	83.23
0400 PURCHASED PROPERTY SERVICES	793,857.00	178,122.94	615,734.06	22.44
0800 DEBT SERVICE AND MISCELLANEOUS	12,916.00	12,916.30	-.30	100.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	1,045,721.00	389,917.16	655,803.84	37.29
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	1,184,216.00	992,976.73	191,239.27	83.85
0400 PURCHASED PROPERTY SERVICES	11,894,715.00	11,296,188.17	598,526.83	94.97
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	698,900.00	437,099.39	261,800.61	62.54
0800 DEBT SERVICE AND MISCELLANEOUS	171,550.00	155,726.39	15,823.61	90.78
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	13,949,381.00	12,881,990.68	1,067,390.32	92.35
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	390,491.52	.00	390,491.52	.00
TOTAL 5100 DEBT SERVICE	390,491.52	.00	390,491.52	.00

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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	2,843,897.90	-2,843,897.90	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	2,843,897.90	-2,843,897.90	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	2,843,897.90	-2,843,897.90	.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	16,076,144.36	16,063,104.91	13,039.45	99.92
	TOTAL INTERFUND TRANSFERS	16,076,144.36	16,063,104.91	13,039.45	99.92
OTHER ITEMS					
5600	OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	16,076,144.36	16,063,104.91	13,039.45	99.92
	TOTAL RECEIPTS	16,076,144.36	18,907,002.81	-2,830,858.45	117.61
	TOTAL REVENUES	16,076,144.36	18,907,002.81	-2,830,858.45	117.61

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		1,047,705.72	1,047,705.72	.00	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		250.00	16,277.48	-16,027.48	999.99
TOTAL EARNINGS ON INVESTMENTS		250.00	16,277.48	-16,027.48	999.99
FOOD SERVICE					
1611 LUNCH - REIMBURSABLE		1,450,000.00	1,281,125.05	168,874.95	88.35
1612 BREAKFAST - REIMBURSABLE		143,000.00	115,898.30	27,101.70	81.05
1621 LUNCH - NON REIMBURSABLE		65,000.00	54,525.95	10,474.05	83.89
1622 BREAKFAST - NON REIMBURSABLE		8,000.00	3,224.45	4,775.55	40.31
1624 A-LA-CARTE SALES		350,000.00	321,371.12	28,628.88	91.82
1629 OTHER LUNCHRM RECEIPTS		5,000.00	2,935.48	2,064.52	58.71
1631 CATERING		3,200.00	9,674.85	-6,474.85	302.34
TOTAL FOOD SERVICE		2,024,200.00	1,788,755.20	235,444.80	88.37
OTHER REVENUE FROM LOCAL SOURCES					
1990 MISCELLANEOUS REVENUE		36,500.00	32,543.83	3,956.17	89.16
TOTAL OTHER REVENUE FROM LOCAL SOURCES		36,500.00	32,543.83	3,956.17	89.16
TOTAL REVENUE FROM LOCAL SOURCES		2,060,950.00	1,837,576.51	223,373.49	89.16
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		60,000.00	59,063.20	936.80	98.44
TOTAL RESTRICTED		60,000.00	59,063.20	936.80	98.44
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF PAYMENTS		.00	372,940.73	-372,940.73	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	372,940.73	-372,940.73	.00
TOTAL REVENUE FROM STATE SOURCES		60,000.00	432,003.93	-372,003.93	720.01
REVENUE FROM FEDERAL SOURCES					

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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	2,244,705.06	2,029,314.17	215,390.89	90.40
0200	EMPLOYEE BENEFITS	544,506.00	546,294.36	-1,788.36	100.33
0280	ON-BEHALF	.00	372,940.73	-372,940.73	.00
0300	PURCHASED PROF AND TECH SERV	22,412.50	14,333.52	8,078.98	63.95
0400	PURCHASED PROPERTY SERVICES	174,172.50	160,331.82	13,840.68	92.05
0500	OTHER PURCHASED SERVICES	58,022.00	39,877.65	18,144.35	68.73
0600	SUPPLIES	2,752,992.77	2,377,854.72	375,138.05	86.37
0700	PROPERTY	36,699.00	9,327.00	27,372.00	25.41
0800	DEBT SERVICE AND MISCELLANEOUS	29,341.50	13,806.20	15,535.30	47.05
0840	CONTINGENCY	523,273.89	.00	523,273.89	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		6,386,125.22	5,564,080.17	822,045.05	87.13
5200 FUND TRANSFERS					
0900	OTHER ITEMS	125,514.50	114,903.14	10,611.36	91.55
TOTAL 5200 FUND TRANSFERS		125,514.50	114,903.14	10,611.36	91.55
TOTAL EXPENDITURES		6,511,639.72	5,678,983.31	832,656.41	87.21
TOTAL FOR FOOD SERVICE FUND (51)		.00	1,433,648.71	-1,433,648.71	.00

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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

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GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	3,340,412.86	-3,340,412.86	.00
TOTAL 1000 INSTRUCTION	.00	3,340,412.86	-3,340,412.86	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	529.75	-529.75	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	529.75	-529.75	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	4,199.41	-4,199.41	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	4,199.41	-4,199.41	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	41,872.69	-41,872.69	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	41,872.69	-41,872.69	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	15,622.84	-15,622.84	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	15,622.84	-15,622.84	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	13,010.14	-13,010.14	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	13,010.14	-13,010.14	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	5,336,975.10	-5,336,975.10	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	5,336,975.10	-5,336,975.10	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	948,615.16	-948,615.16	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	948,615.16	-948,615.16	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	240.40	-240.40	.00

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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	-1,662.31	1,662.31	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	-1,662.31	1,662.31	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	-1,662.31	1,662.31	.00
	TOTAL RECEIPTS	.00	-1,662.31	1,662.31	.00
	TOTAL REVENUES	.00	-1,662.31	1,662.31	.00

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	108,451,688.43	123,511,020.60	-15,059,332.17	113.89
TOTAL OF EXPENDITURES FUND 1	108,451,688.43	107,478,884.98	972,803.45	99.10
TOTAL FOR FUND 1	.00	16,032,135.62	-16,032,135.62	.00
TOTAL OF REVENUES FUND 2	10,730,307.91	10,506,150.25	224,157.66	97.91
TOTAL OF EXPENDITURES FUND 2	10,730,307.91	10,506,150.25	224,157.66	97.91
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 21	1,348,816.68	1,348,816.68	.00	100.00
TOTAL OF EXPENDITURES FUND 21	1,348,816.68	688,661.32	660,155.36	51.06
TOTAL FOR FUND 21	.00	660,155.36	-660,155.36	.00
TOTAL OF REVENUES FUND 310	1,300,000.00	1,299,953.00	47.00	100.00
TOTAL OF EXPENDITURES FUND 310	1,300,000.00	1,299,953.00	47.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	14,674,360.00	14,649,079.00	25,281.00	99.83
TOTAL OF EXPENDITURES FUND 320	14,674,360.00	14,649,079.00	25,281.00	99.83
TOTAL FOR FUND 320	.00	.00	.00	.00
TOTAL OF REVENUES FUND 360	18,519,162.56	14,042,933.35	4,476,229.21	75.83
TOTAL OF EXPENDITURES FUND 360	15,389,796.92	13,271,907.84	2,117,889.08	86.24
TOTAL FOR FUND 360	3,129,365.64	771,025.51	2,358,340.13	24.64
TOTAL OF REVENUES FUND 400	16,076,144.36	18,907,002.81	-2,830,858.45	117.61
TOTAL OF EXPENDITURES FUND 400	16,076,144.36	18,907,002.81	-2,830,858.45	117.61
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	6,511,639.72	7,112,632.02	-600,992.30	109.23
TOTAL OF EXPENDITURES FUND 51	6,511,639.72	5,678,983.31	832,656.41	87.21
TOTAL FOR FUND 51	.00	1,433,648.71	-1,433,648.71	.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	-110,888.42	110,888.42	.00
TOTAL OF EXPENDITURES FUND 8	.00	9,701,478.35	-9,701,478.35	.00
TOTAL FOR FUND 8	.00	-9,812,366.77	9,812,366.77	.00
TOTAL OF REVENUES FUND 81	.00	-1,662.31	1,662.31	.00
TOTAL OF EXPENDITURES FUND 81	.00	159,433.10	-159,433.10	.00
TOTAL FOR FUND 81	.00	-161,095.41	161,095.41	.00
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

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTAL OF REVENUES	143,016,812.74	158,427,651.55	-15,410,838.81	110.78
GRAND TOTAL OF EXPENDITURES	143,016,812.74	140,301,711.86	2,715,100.88	98.10
GRAND TOTAL	.00	18,125,939.69	-18,125,939.69	.00

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

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**KENTON COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2018**
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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-5,201,929.91
CASH IN BANK	4,108.75
CASH IN BANK	42,015.92
CASH IN BANK	9,450.61
CASH IN BANK	17,649,342.75
INVESTMENTS	3,000,000.00
ACCOUNTS RECEIVABLE	1,337,682.71
INVENTORIES FOR CONSUMPTION	177,713.31
TOTAL ASSETS	17,018,384.14
LIABILITIES	
ACCOUNTS PAYABLE	-404,033.11
ACI LIABILITY	-166,910.66
PCARD LIABILITY	-47,629.56
ACCR SALARIES & BENEFIT PAYABLE	-135,839.99
CERS WITHHELD PAYABLE	-38,146.89
DEFERRED REVENUE	-15,975.00
TOTAL LIABILITIES	-808,535.21
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-177,713.31
RESTRICTED GRANTS	-31,702.51
COMMITTED - SITE-BASED CFWD	-371,804.40
COMMITTED - SICK LEAVE PAYABLE	-939,872.39
COMMITTED - OTHER	-108,846.00
ASSIGNED-PURCH OBL - PRD 13/YE	-581,710.53
ASSIGNED - OTHER	-2,500,000.00
UNASSIGNED FUND BALANCE	-11,498,199.79
TOTAL FUND BALANCE FOR FUND 1	-16,209,848.93

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-365,551.82
ACCOUNTS RECEIVABLE	1,057,496.35
TOTAL ASSETS	691,944.53
LIABILITIES	
ACCOUNTS PAYABLE	-100,537.20
ACI LIABILITY	-16,513.50
PCARD LIABILITY	-10,530.68
DEFERRED REVENUE	-564,363.15
TOTAL LIABILITIES	-691,944.53

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DISTRICT ACTIVITY FUND (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	672,620.23
TOTAL ASSETS	672,620.23
LIABILITIES	
ACCOUNTS PAYABLE	-4,977.26
ACI LIABILITY	-7,217.19
PCARD LIABILITY	-270.42
TOTAL LIABILITIES	-12,464.87
FUND BALANCE	
COMMITTED FUND BALANCE	-660,155.36
TOTAL FUND BALANCE FOR FUND 21	-660,155.36

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,048.42
TOTAL ASSETS	2,048.42
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-2,048.42
TOTAL FUND BALANCE FOR FUND 310	-2,048.42

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		15,106,148.97
CASH IN BANK		97,892.11
TOTAL ASSETS		15,204,041.08
LIABILITIES		
ACCOUNTS PAYABLE		-2,358,379.33
ACI LIABILITY		-52,038.00
PCARD LIABILITY		-130.08
TOTAL LIABILITIES		-2,410,547.41
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-12,793,493.67
TOTAL FUND BALANCE FOR FUND 360		-12,793,493.67

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,499,388.96
ACCOUNTS RECEIVABLE	55,349.59
ALLOW FOR UNCOLLECTIBLE	-5,281.69
INVENTORIES FOR CONSUMPTION	289,712.68
DEFERRED OUTFLOW OF RESOURCES	931,146.00
TOTAL ASSETS	2,770,315.54
LIABILITIES	
ACCOUNTS PAYABLE	-6,810.74
ACI LIABILITY	-3,845.60
PCARD LIABILITY	-2,976.18
ACCR SALARIES & BENEFIT PAYABLE	-2,583.36
ADVANCES FROM GRANTORS	-75,039.64
UNFUNDED PENSION LIABILITIES	-3,797,126.00
ACCRUED SICK PAY LIABILITY	-68,529.59
DEFERRED INFLOW OF RESOURCES	-257,321.00
TOTAL LIABILITIES	-4,214,232.11
FUND BALANCE	
RESTRICTED-NET ASSETS (FS PEN)	3,123,301.00
RESTRICTED-NET ASSETS (FD SVC)	-1,679,384.43
TOTAL FUND BALANCE FOR FUND 51	1,443,916.57

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	6,337,338.24
LAND IMPROVEMENTS	4,842,734.39
ACCUM DEPR LAND IMPROVEMENTS	-2,786,475.35
BUILDINGS & BLDG IMPROVEMENTS	283,533,500.30
ACCUM DEPR BUILDINGS	-99,740,435.19
TECHNOLOGY EQUIPMENT	11,197,307.65
ACCUM DEPR TECHNOLOGY EQUIP	-6,778,763.80
VEHICLES	15,366,122.53
ACCUM DEPR VEHICLES	-8,632,273.78
GENERAL EQUIPMENT	3,548,932.77
ACCUM DEPR GENERAL EQUIPMENT	-1,849,965.97
CWIP	14,957,252.94
ACCUM DEPR INFRASTRUCTURE	-142,647.94
TOTAL ASSETS	219,852,626.79
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	-219,852,626.79
TOTAL FUND BALANCE FOR FUND 8	-219,852,626.79

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	21,755.99
ACCUM DEPR TECHNOLOGY EQUIP	-13,389.89
VEHICLES	74,488.00
ACCUM DEPR VEHICLES	-74,488.00
GENERAL EQUIPMENT	3,008,135.91
ACCUM DEPR GENERAL EQUIPMENT	-2,332,945.58
TOTAL ASSETS	683,556.43
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	596,594.73
INVESTMENT BUSINESS ASSETS	-1,280,151.16
TOTAL FUND BALANCE FOR FUND 81	-683,556.43