



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

Issue Paper

DATE:

July 25, 2022

AGENDA ITEM (ACTION ITEM):

Consider/Approve: 2022 Unaudited Annual Financial Report

APPLICABLE BOARD POLICY:

4.9 Financial Statements

HISTORY/BACKGROUND:

The 2022 Unaudited Annual Financial Report was filed with KDE on July 25, 2022. As the first filing of financial results for the 2022 school year, it reflects the financial position of the school district at June 30, 2022 as of July 21st. Additional adjustments for accounts payable and audit of the records will occur over the next several months with final filing of the Audited Annual Financial Report on November 15, 2022. A summary of significant activity and position for each fund is provided.

The General Fund reflects a Total Fund Balance of \$28,274,142 as of June 30, 2022 with the following restrictions, commitments and assignments of those funds as follows:

- Restricted for Grants \$ 21,909
- Committed for SBDM School Allocations \$ 795,951
- Committed for Future Sick Leave payments \$ 840,239
- Assigned for KISTA Bus Lease Debt \$ 2,500,000
- Assigned for Inventory & Purchase Obligations \$ 1,681,056

FISCAL/BUDGETARY IMPACT:

\$183,268,049

RECOMMENDATION:

Approval: 2022 Unaudited Annual Financial Report and General Fund Balance restrictions and commitments as presented.


CONTACT PERSON:

Susan Bentle, Executive Director - Finance

Principal



District Administrator



Superintendent

2022 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		\$ 27,228,796
➤ Taxes & Other Revenue Receivables		\$ 1,422,780
➤ Current Obligations Payable		\$ 543,685
➤ Total Fund Balance		\$ 28,274,143
• Restricted for Grants	\$ 21,909	
• Committed for SBDM School Allocations	\$ 795,951	
• Committed for Future Sick Leave payments	\$ 840,239	
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000	
• Assigned for Inventory & Purchase Obligations	\$ 1,681,056	
• Unassigned Fund Balance	\$22,434,988	17.5% of GF/FS Budget
➤ Total Collected Revenue		\$ 105,050,243
• Local Tax Revenue, 57%	\$ 60,013,490	
• SEEK Revenue, 38%	\$ 40,310,309	
➤ Total Expenditures		\$ 100,494,488
• Salaries & Benefits, 82%	\$ 82,675,712	
• Materials, Facilities, Transportation & Other, 16%	\$ 16,442,732	
❖ Actual to Budgeted Revenues – 102.6 %		
• SEEK Revenue – Higher than budgeted, \$ 164,023		
• Tax Revenue - Greater than budgeted, \$ 1,663,490		
❖ Actual to Budgeted Expenditures – 94 %		

Special Revenue Fund

➤ Federal Grant Revenue		\$ 12,804,360
• ESSER II \$2,881,978; ARP ESSER \$3,489,841; Cares Act \$261,752		
➤ State Grant Revenue		\$ 4,194,670

Construction Fund

➤ Cash Position		\$ 57,075,666
▪ Revenue Bond Receipts		\$ 79,883,583
▪ Construction Expenditures		\$ 27,387,463

District & Student Activity Funds

➤ Cash Position		\$ 1,078,381
▪ Total Collected Revenue	\$ 1,660,614	
• Student/District Activities	\$ 1,402,371	
• Contributions/Donations	\$ 258,243	
▪ Total Paid Expenses	\$ 2,044,177	
• Instruction	\$ 429,958	
• Student Activities	\$ 1,614,219	

Capital Outlay Fund

➤ Revenue is State funded, \$100 per student	\$ 1,327,457
➤ 2022 Expenditures-Transfer to Operations Fund	\$ 1,227,457
➤ 2022 Transfer to Construction Fund – BG 21142	\$ 100,000

Building Fund

➤ State Revenue, FSPK	\$ 1,885,001
➤ Local Property Revenue, Nickel Taxes	\$ 15,725,928
▪ 2022 Expenditures, 91 % Debt Service	\$ 16,054,888

Debt Service Fund

➤ Transfer Revenue from General, Building Funds	\$ 16,851,870
▪ Principal Payments on Debt	\$ 14,600,000
▪ Interest Payments on Debt	\$ 4,815,486

Food Service Fund

➤ Cash Position	\$ 3,151,385
➤ Federal Revenue Receivable	\$ 991,332
➤ Current Obligations Payable	\$ 162,204
➤ Net Increase to Fund Balance	\$ 2,904,098
➤ Net Asset Fund Balance	\$ 4,000,683
▪ Total Collected Revenue	\$ 8,514,244
• Federal Lunch Program	\$ 7,895,947
• State Program	\$ 57,329
▪ Total Paid Expenses	\$ 6,710,184

BALANCE SHEET REPORT FOR FY2022

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	24,086,107.70
CASH IN BANK	9,807.04
CASH IN BANK	43,600.54
CASH IN BANK	19,296.75
CASH IN BANK	3,069,984.00
ACCOUNTS RECEIVABLE	1,422,779.57
INVENTORIES FOR CONSUMPTION	166,252.04
TOTAL ASSETS	28,817,827.64
LIABILITIES	
ACCOUNTS PAYABLE	-321,386.89
ACI LIABILITY	-88,805.38
PCARD LIABILITY	-40,606.31
ACCR SALARIES & BENEFIT PAYABLE	-58,635.47
HI EMPLOYEE COST	-513.84
KTRS WITHHELD PAYABLE	317.04
DEFERRED REVENUE	-34,054.17
TOTAL LIABILITIES	-543,685.02
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-166,252.04
RESTRICTED - OTHER	-21,909.11
COMMITTED - SITE-BASED CFWD	-795,950.98
COMMITTED - SICK LEAVE PAYABLE	-840,238.74
ASSIGNED-PURCH OBL - PRD 13/YE	-1,514,803.75
ASSIGNED - OTHER	-2,500,000.00
UNASSIGNED FUND BALANCE	-22,434,988.00
TOTAL FUND BALANCE FOR FUND 1	-28,274,142.62

BALANCE SHEET REPORT FOR FY2022

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-2,686,485.92
ACCOUNTS RECEIVABLE	3,598,864.33
TOTAL ASSETS	912,378.41
LIABILITIES	
ACCOUNTS PAYABLE	-22,914.69
ACI LIABILITY	-77,241.02
PCARD LIABILITY	-6,324.92
DEFERRED REVENUE	-805,897.78
TOTAL LIABILITIES	-912,378.41

BALANCE SHEET REPORT FOR FY2022

DISTRICT ACTIVITY FUND (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	644,460.15
ACCOUNTS RECEIVABLE	30.00
TOTAL ASSETS	644,490.15
LIABILITIES	
ACCOUNTS PAYABLE	-8,479.70
ACI LIABILITY	-4,492.84
TOTAL LIABILITIES	-12,972.54
FUND BALANCE	
COMMITTED FUND BALANCE	-631,517.61
TOTAL FUND BALANCE FOR FUND 21	-631,517.61

BALANCE SHEET REPORT FOR FY2022

SPECIAL REVENUE ACADEMY FUND (23)		ACCOUNT
		BALANCE
ASSETS		
CASH IN BANK		394,501.30
TOTAL ASSETS		394,501.30
LIABILITIES		
ACCOUNTS PAYABLE		-394,501.30
TOTAL LIABILITIES		-394,501.30

BALANCE SHEET REPORT FOR FY2022

SPECIAL REVENUE STUDENT ACTIVI (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	433,920.99
ACCOUNTS RECEIVABLE	27,376.69
TOTAL ASSETS	461,297.68
LIABILITIES	
ACCOUNTS PAYABLE	-3,646.06
TOTAL LIABILITIES	-3,646.06
FUND BALANCE	
RESTRICTED - OTHER	-457,651.62
TOTAL FUND BALANCE FOR FUND 25	-457,651.62

BALANCE SHEET REPORT FOR FY2022

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		57,075,666.39
CASH IN BANK		780,525.81
TOTAL ASSETS		57,856,192.20
LIABILITIES		
ACCOUNTS PAYABLE		-3,040,176.44
ACI LIABILITY		-168,855.59
TOTAL LIABILITIES		-3,209,032.03
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-54,647,160.17
TOTAL FUND BALANCE FOR FUND 360		-54,647,160.17

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,151,384.96
ACCOUNTS RECEIVABLE	1,017,178.13
ALLOW FOR UNCOLLECTIBLE	-5,675.50
INVENTORIES FOR CONSUMPTION	74,004.94
DEFERRED OUTFLOW OF RES - OPEB	877,268.00
DEFERRED OUTFLOW OF RES - PENS	1,067,613.00
TOTAL ASSETS	6,181,773.53
LIABILITIES	
ACCOUNTS PAYABLE	-11,834.39
ACI LIABILITY	-2,851.85
PCARD LIABILITY	-2,190.34
ADVANCES FROM GRANTORS	-60,818.03
UNFUNDED OPEB LIABILITY	-1,960,632.00
UNFUNDED PENSION LIABILITY	-6,063,348.00
ACCRUED SICK PAY LIABILITY	-84,509.85
DEFERRED INFLOW OF RES - OPEB	-406,483.00
DEFERRED INFLOW OF RES - PENSI	-151,461.00
TOTAL LIABILITIES	-8,744,128.46
FUND BALANCE	
RESTRICTED - OTHER OPEB LIAB	1,489,847.00
RESTRICTED-NET ASSETS (FS PEN)	5,147,196.00
RESTRICTED-NET ASSETS(FD SVC)	-4,000,683.13
RESTRICTED FUND BAL - INVENTOR	-74,004.94
TOTAL FUND BALANCE FOR FUND 51	2,562,354.93

BALANCE SHEET REPORT FOR FY2022

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	7,219,838.24
LAND IMPROVEMENTS	7,065,993.32
ACCUM DEPR LAND IMPROVEMENTS	-3,446,762.17
BUILDINGS & BLDG IMPROVEMENTS	324,221,679.83
ACCUM DEPR BUILDINGS	-130,841,643.43
TECHNOLOGY EQUIPMENT	12,325,112.97
ACCUM DEPR TECHNOLOGY EQUIP	-7,472,304.76
VEHICLES	14,863,705.89
ACCUM DEPR VEHICLES	-7,674,744.74
GENERAL EQUIPMENT	4,270,042.65
ACCUM DEPR GENERAL EQUIPMENT	-2,435,585.66
CWIP	12,954,660.30
ACCUM DEPR INFRASTRUCTURE	-180,687.38
TOTAL ASSETS	230,869,305.06
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	-227,618,508.56
INVESTMENT BUSINESS ASSETS	-3,250,796.50
TOTAL FUND BALANCE FOR FUND 8	-230,869,305.06

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	42,462.76
ACCUM DEPR TECHNOLOGY EQUIP	-5,251.77
VEHICLES	85,757.00
ACCUM DEPR VEHICLES	-73,475.38
GENERAL EQUIPMENT	2,732,492.20
ACCUM DEPR GENERAL EQUIPMENT	-2,237,586.62
TOTAL ASSETS	544,398.19
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	596,594.73
INVESTMENT BUSINESS ASSETS	-1,140,992.92
TOTAL FUND BALANCE FOR FUND 81	-544,398.19

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Susan Bentle **

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	18,970,804.42	19,029,030.34	-58,225.92	100.31
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	44,250,000.00	44,415,251.65	-165,251.65	100.37
1112 GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113 FRANCHISE TAX	2,000,000.00	2,055,630.80	-55,630.80	102.78
1114 PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	350,000.00	368,416.04	-18,416.04	105.26
1116 DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117 MOTOR VEHICLE TAX	5,800,000.00	6,857,329.66	-1,057,329.66	118.23
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	52,400,000.00	53,696,628.15	-1,296,628.15	102.47
SALES & USE TAXES				
1121 UTILITIES TAX	5,700,000.00	5,913,103.82	-213,103.82	103.74
TOTAL SALES & USE TAXES	5,700,000.00	5,913,103.82	-213,103.82	103.74
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	250,000.00	403,757.80	-153,757.80	161.50
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	250,000.00	403,757.80	-153,757.80	161.50
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

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TUITION				
1310 TUITION FROM INDIVIDUALS	170,000.00	206,000.00	-36,000.00	121.18
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	170,000.00	206,000.00	-36,000.00	121.18
TRANSPORTATION				
1410 TRANSP FEES - INDIVIDUALS	.00	.00	.00	.00
1420 TRANSP FEES - KY LSD	20,000.00	30,102.57	-10,102.57	150.51
1430 TRANSP FEES - NON KY LSD	.00	4,021.64	-4,021.64	.00
1441 TRANSP FEES - NON PUBLIC SCH	.00	.00	.00	.00
1442 TRANSP FEES - FISCAL CT	400,000.00	598,200.00	-198,200.00	149.55
TOTAL TRANSPORTATION	420,000.00	632,324.21	-212,324.21	150.55
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	60,000.00	92,012.38	-32,012.38	153.35
1520 SEEK INTEREST	.00	.00	.00	.00
1540 RENTS FROM INVESTMENT PROPERTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	60,000.00	92,012.38	-32,012.38	153.35
STUDENT ACTIVITIES				
1740 STUDENT FEES	.00	.00	.00	.00
1750 REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1811 COMMUNITY SERVICE ACTIVITIES	2,500.00	.00	2,500.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	2,500.00	.00	2,500.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	15,000.00	83,220.46	-68,220.46	554.80
1912 BUS RENTAL	25,000.00	80,721.11	-55,721.11	322.88
1920 CONTRIBUTIONS/DONATIONS	.00	1,145.28	-1,145.28	.00
1925 REIMBURSEMENTS	200,000.00	189,159.78	10,840.22	94.58
1941 TEXTBOOK SALES	.00	.00	.00	.00
1942 TEXTBOOK RENTALS	.00	.00	.00	.00
1951 SERVICE TO KY LSD	.00	.00	.00	.00
1952 SERVICE TO NON KY LSD	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	33,914,129.66	-33,914,129.66	.00
TOTAL REVENUE FROM STATE SOURCES	40,656,286.00	74,792,008.01	-34,135,722.01	183.96
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100 UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICARE REIMB	300,000.00	435,095.51	-135,095.51	145.03
TOTAL FEDERAL REIMBURSEMENT	300,000.00	435,095.51	-135,095.51	145.03
TOTAL REVENUE FROM FEDERAL SOURCES	300,000.00	435,095.51	-135,095.51	145.03
OTHER RECEIPTS				
BOND ISSUANCE				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER	1,327,457.00	1,227,457.00	100,000.00	92.47
5220 INDIRECT COSTS TRANSFER	800,000.00	1,051,586.70	-251,586.70	131.45
5253 FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	2,127,457.00	2,279,043.70	-151,586.70	107.13
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	25,000.00	48,918.13	-23,918.13	195.67
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	25,000.00	48,918.13	-23,918.13	195.67
CAPITAL LEASE PROCEEDS				
5500 CAPITAL LEASE PROCEEDS	.00	1,376,044.00	-1,376,044.00	.00
TOTAL CAPITAL LEASE PROCEEDS	.00	1,376,044.00	-1,376,044.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1980	REFUND OF PRIOR YR EXPENDITURE	25,000.00	110,903.77	-85,903.77	443.62
1990	MISCELLANEOUS REVENUE	500.00	331.02	168.98	66.20
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	265,500.00	465,481.42	-199,981.42	175.32
	TOTAL REVENUE FROM LOCAL SOURCES	59,268,000.00	61,409,307.78	-2,141,307.78	103.61
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	40,146,286.00	40,310,309.00	-164,023.00	100.41
	TOTAL STATE PROGRAM	40,146,286.00	40,310,309.00	-164,023.00	100.41
OTHER STATE FUNDING					
3120	OTHER STATE FUNDING	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	40,000.00	91,325.00	-51,325.00	228.31
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	.00	.00	.00
	TOTAL OTHER STATE FUNDING	40,000.00	91,325.00	-51,325.00	228.31
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERIFICATION SU	60,000.00	57,233.00	2,767.00	95.39
3131	STATE MISC REIMBURSEMENT	10,000.00	2,265.00	7,735.00	22.65
	TOTAL EXPENDITURE REIMBURSEMENTS	70,000.00	59,498.00	10,502.00	85.00
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	400,000.00	416,746.35	-16,746.35	104.19
	TOTAL REVENUE IN LIEU OF TAXES/STATE	400,000.00	416,746.35	-16,746.35	104.19
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	33,914,129.66	-33,914,129.66	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CAPITAL CONTRIBUTIONS					
5610	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00
	TOTAL CAPITAL CONTRIBUTIONS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	2,152,457.00	3,704,005.83	-1,551,548.83	172.08
	TOTAL RECEIPTS	102,376,743.00	140,340,417.13	-37,963,674.13	137.08
	TOTAL REVENUES	121,347,547.42	159,369,447.47	-38,021,900.05	131.33

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	48,839,234.71	47,512,408.16	1,326,826.55	97.28
0200 EMPLOYEE BENEFITS	3,979,525.20	3,813,514.16	166,011.04	95.83
0280 ON-BEHALF	.00	24,238,438.79	-24,238,438.79	.00
0300 PURCHASED PROF AND TECH SERV	388,712.00	96,332.24	292,379.76	24.78
0400 PURCHASED PROPERTY SERVICES	219,542.45	141,091.76	78,450.69	64.27
0500 OTHER PURCHASED SERVICES	155,012.44	167,510.20	-12,497.76	108.06
0600 SUPPLIES	2,110,613.69	944,076.29	1,166,537.40	44.73
0700 PROPERTY	545,072.10	266,387.25	278,684.85	48.87
0800 DEBT SERVICE AND MISCELLANEOUS	71,690.50	67,366.45	4,324.05	93.97
TOTAL 1000 INSTRUCTION	56,309,403.09	77,247,125.30	-20,937,722.21	137.18
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	6,757,128.89	6,070,734.39	686,394.50	89.84
0200 EMPLOYEE BENEFITS	525,746.48	429,302.08	96,444.40	81.66
0280 ON-BEHALF	.00	2,736,779.13	-2,736,779.13	.00
0300 PURCHASED PROF AND TECH SERV	6,260.00	5,406.04	853.96	86.36
0400 PURCHASED PROPERTY SERVICES	-8.00	.00	-8.00	.00
0500 OTHER PURCHASED SERVICES	41,342.52	17,072.85	24,269.67	41.30
0600 SUPPLIES	121,114.10	98,009.48	23,104.62	80.92
0700 PROPERTY	16,000.00	9,365.60	6,634.40	58.54
0800 DEBT SERVICE AND MISCELLANEOUS	.00	40,963.08	-40,963.08	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	7,467,583.99	9,407,632.65	-1,940,048.66	125.98
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	2,392,442.99	2,324,348.98	68,094.01	97.15
0200 EMPLOYEE BENEFITS	215,034.67	254,188.17	-39,153.50	118.21
0280 ON-BEHALF	.00	1,272,462.02	-1,272,462.02	.00
0300 PURCHASED PROF AND TECH SERV	25,786.00	5,574.00	20,212.00	21.62
0400 PURCHASED PROPERTY SERVICES	6,687.48	1,057.81	5,629.67	15.82
0500 OTHER PURCHASED SERVICES	41,080.00	20,898.98	20,181.02	50.87
0600 SUPPLIES	140,314.07	100,054.88	40,259.19	71.31
0700 PROPERTY	79,580.00	5,172.12	74,407.88	6.50
0800 DEBT SERVICE AND MISCELLANEOUS	250.00	130.00	120.00	52.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,901,175.21	3,983,886.96	-1,082,711.75	137.32
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	490,968.70	537,949.55	-46,980.85	109.57
0200 EMPLOYEE BENEFITS	30,916.88	85,011.54	-54,094.66	274.97
0280 ON-BEHALF	.00	242,495.44	-242,495.44	.00
0300 PURCHASED PROF AND TECH SERV	1,420,701.15	1,385,830.67	34,870.48	97.55
0400 PURCHASED PROPERTY SERVICES	187,878.00	167,104.62	20,773.38	88.94
0500 OTHER PURCHASED SERVICES	37,061.12	22,641.60	14,419.52	61.09
0600 SUPPLIES	75,936.18	25,597.99	50,338.19	33.71

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700 PROPERTY	32,790.64	7,216.65	25,573.99	22.01
0800 DEBT SERVICE AND MISCELLANEOUS	56,132.60	107,896.13	-51,763.53	192.22
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	2,332,385.27	2,581,744.19	-249,358.92	110.69
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	6,454,547.05	6,280,411.42	174,135.63	97.30
0200 EMPLOYEE BENEFITS	717,674.13	867,197.28	-149,523.15	120.83
0280 ON-BEHALF	.00	2,874,908.45	-2,874,908.45	.00
0300 PURCHASED PROF AND TECH SERV	12,725.00	8,855.60	3,869.40	69.59
0400 PURCHASED PROPERTY SERVICES	10,700.00	2,686.94	8,013.06	25.11
0500 OTHER PURCHASED SERVICES	78,340.00	49,364.73	28,975.27	63.01
0600 SUPPLIES	65,775.00	40,517.11	25,257.89	61.60
0700 PROPERTY	7,090.00	14,169.69	-7,079.69	199.85
0800 DEBT SERVICE AND MISCELLANEOUS	17,805.00	14,950.50	2,854.50	83.97
TOTAL 2400 SCHOOL ADMIN SUPPORT	7,364,656.18	10,153,061.72	-2,788,405.54	137.86
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	1,522,659.69	1,527,243.97	-4,584.28	100.30
0200 EMPLOYEE BENEFITS	393,092.26	345,578.15	47,514.11	87.91
0280 ON-BEHALF	.00	597,578.09	-597,578.09	.00
0300 PURCHASED PROF AND TECH SERV	114,490.00	88,569.45	25,920.55	77.36
0400 PURCHASED PROPERTY SERVICES	560.65	60.00	500.65	10.70
0500 OTHER PURCHASED SERVICES	499,622.49	697,172.19	-197,549.70	139.54
0600 SUPPLIES	438,730.52	345,922.10	92,808.42	78.85
0700 PROPERTY	136,165.61	111,755.97	24,409.64	82.07
0800 DEBT SERVICE AND MISCELLANEOUS	1,750.00	.00	1,750.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	3,107,071.22	3,713,879.92	-606,808.70	119.53
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	5,030,801.37	4,933,016.46	97,784.91	98.06
0200 EMPLOYEE BENEFITS	1,584,692.86	1,680,847.15	-96,154.29	106.07
0280 ON-BEHALF	.00	937,170.27	-937,170.27	.00
0300 PURCHASED PROF AND TECH SERV	672,582.67	438,679.91	233,902.76	65.22
0400 PURCHASED PROPERTY SERVICES	3,074,210.13	2,014,436.86	1,059,773.27	65.53
0500 OTHER PURCHASED SERVICES	344,199.98	288,254.85	55,945.13	83.75
0600 SUPPLIES	3,026,203.42	2,894,190.37	132,013.05	95.64
0700 PROPERTY	90,834.62	49,683.80	41,150.82	54.70
0800 DEBT SERVICE AND MISCELLANEOUS	.00	10,181.87	-10,181.87	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	13,823,525.05	13,246,461.54	577,063.51	95.83
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	5,562,223.32	4,435,930.30	1,126,293.02	79.75
0200 EMPLOYEE BENEFITS	1,997,251.46	1,576,591.01	420,660.45	78.94
0280 ON-BEHALF	.00	799,287.72	-799,287.72	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300 PURCHASED PROF AND TECH SERV	48,204.89	10,781.30	37,423.59	22.37
0400 PURCHASED PROPERTY SERVICES	228,714.74	115,595.42	113,119.32	50.54
0500 OTHER PURCHASED SERVICES	220,853.19	192,301.54	28,551.65	87.07
0600 SUPPLIES	1,168,678.91	1,143,028.71	25,650.20	97.81
0700 PROPERTY	10,000.00	1,396,426.17	-1,386,426.17	999.99
0800 DEBT SERVICE AND MISCELLANEOUS	25,923.00	12,995.39	12,927.61	50.13
TOTAL 2700 STUDENT TRANSPORTATION	9,261,849.51	9,682,937.56	-421,088.05	104.55
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	.00	1,400.00	-1,400.00	.00
0200 EMPLOYEE BENEFITS	.00	39.34	-39.34	.00
0280 ON-BEHALF	.00	786.47	-786.47	.00
0300 PURCHASED PROF AND TECH SERV	1,500.09	.00	1,500.09	.00
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	.00	50.00	-50.00	.00
TOTAL 3300 COMMUNITY SERVICES	2,718.09	2,275.81	442.28	83.73
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	1,304,205.41	1,304,205.41	.00	100.00
TOTAL 5100 DEBT SERVICE	1,304,205.41	1,304,205.41	.00	100.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	3,223,715.32	3,085,407.35	138,307.97	95.71
TOTAL 5200 FUND TRANSFERS	3,223,715.32	3,085,407.35	138,307.97	95.71
5300 CONTINGENCY				
0840 CONTINGENCY	14,249,259.08	.00	14,249,259.08	.00
TOTAL 5300 CONTINGENCY	14,249,259.08	.00	14,249,259.08	.00
TOTAL EXPENDITURES	121,347,547.42	134,408,618.41	-13,061,070.99	110.76
TOTAL FOR GENERAL FUND (1)	.00	24,960,829.06	-24,960,829.06	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

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	119,362.02	151,541.69	-32,179.67	126.96
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	119,362.02	151,541.69	-32,179.67	126.96
TOTAL REVENUE FROM LOCAL SOURCES	119,362.02	151,541.69	-32,179.67	126.96
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				

ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
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	4,088,976.56	4,194,670.36	-105,693.80	102.58
	TOTAL RESTRICTED	4,088,976.56	4,194,670.36	-105,693.80	102.58
	TOTAL REVENUE FROM STATE SOURCES	4,088,976.56	4,194,670.36	-105,693.80	102.58
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	18,586,351.72	12,804,359.88	5,781,991.84	68.89
	TOTAL RESTRICTED THROUGH THE STATE	18,586,351.72	12,804,359.88	5,781,991.84	68.89
	TOTAL REVENUE FROM FEDERAL SOURCES	18,586,351.72	12,804,359.88	5,781,991.84	68.89
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	265,000.00	278,766.00	-13,766.00	105.19
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	265,000.00	278,766.00	-13,766.00	105.19
	TOTAL OTHER RECEIPTS	265,000.00	278,766.00	-13,766.00	105.19
	TOTAL RECEIPTS	23,059,690.30	17,429,337.93	5,630,352.37	75.58
	TOTAL REVENUES	23,059,690.30	17,429,337.93	5,630,352.37	75.58

ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	7,257,894.41	5,950,551.70	1,307,342.71	81.99
0200	EMPLOYEE BENEFITS	1,771,647.54	1,485,150.69	286,496.85	83.83
0300	PURCHASED PROF AND TECH SERV	866,892.63	800,380.58	66,512.05	92.33
0400	PURCHASED PROPERTY SERVICES	41,000.00	2,718.00	38,282.00	6.63
0500	OTHER PURCHASED SERVICES	282,652.45	65,141.62	217,510.83	23.05
0600	SUPPLIES	3,123,682.87	1,741,619.33	1,382,063.54	55.76
0700	PROPERTY	3,000,600.92	2,049,038.81	951,562.11	68.29
0800	DEBT SERVICE AND MISCELLANEOUS	107,206.00	19,219.71	87,986.29	17.93
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		16,451,576.82	12,113,820.44	4,337,756.38	73.63
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	334,642.45	415,804.27	-81,161.82	124.25
0200	EMPLOYEE BENEFITS	95,410.67	94,482.92	927.75	99.03
0300	PURCHASED PROF AND TECH SERV	52,953.52	19,593.22	33,360.30	37.00
0500	OTHER PURCHASED SERVICES	169,687.00	2,981.29	166,705.71	1.76
0600	SUPPLIES	248,647.93	220,785.42	27,862.51	88.79
0700	PROPERTY	-2,900.00	.00	-2,900.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,352.00	.00	2,352.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		900,793.57	753,647.12	147,146.45	83.66
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	1,466,521.26	1,469,998.63	-3,477.37	100.24
0200	EMPLOYEE BENEFITS	280,804.36	389,112.46	-108,308.10	138.57
0300	PURCHASED PROF AND TECH SERV	78,803.36	9,187.00	69,616.36	11.66
0400	PURCHASED PROPERTY SERVICES	1,350.00	1,350.00	.00	100.00
0500	OTHER PURCHASED SERVICES	27,103.35	13,330.32	13,773.03	49.18
0600	SUPPLIES	69,956.40	25,631.67	44,324.73	36.64
0700	PROPERTY	10,000.00	28,695.29	-18,695.29	286.95
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,934,538.73	1,937,305.37	-2,766.64	100.14
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	80,816.69	22,068.54	58,748.15	27.31
0200	EMPLOYEE BENEFITS	21,179.52	7,007.24	14,172.28	33.08
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	1,500.00	.00	1,500.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		103,496.21	29,075.78	74,420.43	28.09

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	163,152.84	164,538.92	-1,386.08	100.85
0200 EMPLOYEE BENEFITS	7,847.16	7,687.53	159.63	97.97
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	171,000.00	172,226.45	-1,226.45	100.72
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	797.40	-797.40	.00
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	797.40	-797.40	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	.00	990.00	-990.00	.00
0200 EMPLOYEE BENEFITS	.00	175.41	-175.41	.00
0300 PURCHASED PROF AND TECH SERV	70,846.64	124,369.63	-53,522.99	175.55
0400 PURCHASED PROPERTY SERVICES	213,635.00	10,510.00	203,125.00	4.92
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	530,139.05	161.84	529,977.21	.03
0700 PROPERTY	.00	16,359.12	-16,359.12	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	814,620.69	152,566.00	662,054.69	18.73
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	.00	20,806.36	-20,806.36	.00
0200 EMPLOYEE BENEFITS	.00	7,074.18	-7,074.18	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600 SUPPLIES	.00	238.85	-238.85	.00
0700 PROPERTY	300,000.00	.00	300,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	300,000.00	28,119.39	271,880.61	9.37
3100 FOOD SERVICE OPERATION				
0600 SUPPLIES	330,000.00	.00	330,000.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	330,000.00	.00	330,000.00	.00
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	855,483.90	922,883.85	-67,399.95	107.88
0200 EMPLOYEE BENEFITS	40,295.61	66,488.31	-26,192.70	165.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300	PURCHASED PROF AND TECH SERV	89,475.50	26,926.13	62,549.37	30.09
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	8,023.26	16,773.65	-8,750.39	209.06
0600	SUPPLIES	125,046.57	115,159.95	9,886.62	92.09
0700	PROPERTY	1,707.12	3,603.06	-1,895.94	211.06
0800	DEBT SERVICE AND MISCELLANEOUS	5,025.00	3,716.43	1,308.57	73.96
TOTAL 3300 COMMUNITY SERVICES		1,125,056.96	1,155,551.38	-30,494.42	102.71
4400 EDUCATIONAL SPECIFIC					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	99.00	-99.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	370.00	-370.00	.00
0500	OTHER PURCHASED SERVICES	5,000.00	1,763.93	3,236.07	35.28
0600	SUPPLIES	50,000.00	150,798.57	-100,798.57	301.60
0700	PROPERTY	260,074.00	13,746.04	246,327.96	5.29
0800	DEBT SERVICE AND MISCELLANEOUS	.00	65.00	-65.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		315,074.00	166,842.54	148,231.46	52.95
5200 FUND TRANSFERS					
0900	OTHER ITEMS	1,374,637.61	919,386.06	455,251.55	66.88
TOTAL 5200 FUND TRANSFERS		1,374,637.61	919,386.06	455,251.55	66.88
TOTAL EXPENDITURES		23,820,794.59	17,429,337.93	6,391,456.66	73.17
TOTAL FOR SPECIAL REVENUE (2)		-761,104.29	.00	-761,104.29	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	641,667.80	641,667.80	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710 ADMISSIONS	.00	.00	.00	.00
1710A ADMISSIONS-ATHLETICS	15,906.00	.00	15,906.00	.00
1720 BOOKSTORE SALES	1,742.27	.00	1,742.27	.00
1740 STUDENT FEES	29,964.12	75.00	29,889.12	.25
1750 REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1750A DONATIONS-ATHLETICS	.00	.00	.00	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT	213,346.04	75,057.45	138,288.59	35.18
1790A OTHER ATHLETIC ACTIVITIES	55,085.27	275.00	54,810.27	.50
TOTAL STUDENT ACTIVITIES	316,043.70	75,407.45	240,636.25	23.86
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	91,171.42	66,440.87	24,730.55	72.87
1920A CONTRIBUTIONS/DONATIONS-ATHLET	7,020.00	2,020.00	5,000.00	28.77
1993 OTHER REBATES	.00	15,000.00	-15,000.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	98,191.42	83,460.87	14,730.55	85.00
TOTAL REVENUE FROM LOCAL SOURCES	414,235.12	158,868.32	255,366.80	38.35
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	272,038.45	-272,038.45	.00
TOTAL INTERFUND TRANSFERS	.00	272,038.45	-272,038.45	.00
TOTAL OTHER RECEIPTS	.00	272,038.45	-272,038.45	.00
TOTAL RECEIPTS	414,235.12	430,906.77	-16,671.65	104.02
TOTAL REVENUES	1,055,902.92	1,072,574.57	-16,671.65	101.58

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	17,597.00	146,468.36	-128,871.36	832.35
0200 EMPLOYEE BENEFITS	.00	16,262.20	-16,262.20	.00
0300 PURCHASED PROF AND TECH SERV	.00	8,479.70	-8,479.70	.00
0400 PURCHASED PROPERTY SERVICES	.00	287.50	-287.50	.00
0500 OTHER PURCHASED SERVICES	.00	10,007.90	-10,007.90	.00
0600 SUPPLIES	903,678.68	126,797.93	776,880.75	14.03
0700 PROPERTY	23,065.68	84,547.52	-61,481.84	366.55
0800 DEBT SERVICE AND MISCELLANEOUS	.00	37,106.81	-37,106.81	.00
TOTAL 1000 INSTRUCTION	944,341.36	429,957.92	514,383.44	45.53
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	10,501.76	1,136.00	9,365.76	10.82
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	10,501.76	1,136.00	9,365.76	10.82
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	59,136.72	5,219.36	53,917.36	8.83
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	59,136.72	5,219.36	53,917.36	8.83
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	264.00	1,425.22	-1,161.22	539.86
0200 EMPLOYEE BENEFITS	.00	510.09	-510.09	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	25,000.00	.00	25,000.00	.00
0600 SUPPLIES	10,322.88	344.18	9,978.70	3.33
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	35,586.88	2,279.49	33,307.39	6.41
2700 STUDENT TRANSPORTATION				
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	6,336.20	2,464.19	3,872.01	38.89

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DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR. TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2700 STUDENT TRANSPORTATION	6,336.20	2,464.19	3,872.01	38.89
TOTAL EXPENDITURES	1,055,902.92	441,056.96	614,845.96	41.77
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	631,517.61	-631,517.61	.00

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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	754,912.44	-754,912.44	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	754,912.44	-754,912.44	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	754,912.44	-754,912.44	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	2,433,264.01	2,281,190.75	152,073.26	93.75
	TOTAL INTERFUND TRANSFERS	2,433,264.01	2,281,190.75	152,073.26	93.75
	TOTAL OTHER RECEIPTS	2,433,264.01	2,281,190.75	152,073.26	93.75
	TOTAL RECEIPTS	2,433,264.01	3,036,103.19	-602,839.18	124.77
	TOTAL REVENUES	2,433,264.01	3,036,103.19	-602,839.18	124.77

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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	1,048,713.85	1,003,784.42	44,929.43	95.72
0200	EMPLOYEE BENEFITS	49,362.25	46,999.68	2,362.57	95.21
0280	ON-BEHALF	.00	554,203.41	-554,203.41	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	64.24	-64.24	.00
0600	SUPPLIES	859,000.38	772,433.38	86,567.00	89.92
0700	PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,957,076.48	2,377,485.13	-420,408.65	121.48
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	91,534.04	90,873.12	660.92	99.28
0200	EMPLOYEE BENEFITS	4,209.00	11,920.08	-7,711.08	283.20
0280	ON-BEHALF	.00	51,048.93	-51,048.93	.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		95,743.04	153,842.13	-58,099.09	160.68
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	338,651.51	316,750.34	21,901.17	93.53
0200	EMPLOYEE BENEFITS	41,792.98	36,359.57	5,433.41	87.00
0280	ON-BEHALF	.00	149,660.10	-149,660.10	.00
0300	PURCHASED PROF AND TECH SERV	.00	459.00	-459.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	1,546.92	-1,546.92	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		380,444.49	504,775.93	-124,331.44	132.68
TOTAL EXPENDITURES		2,433,264.01	3,036,103.19	-602,839.18	124.77
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE STUDENT ACTIVE (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0600 SUPPLIES	1,103,930.48	1,438,295.08	-334,364.60	130.29
0800 DEBT SERVICE AND MISCELLANEOUS	.00	124,933.26	-124,933.26	.00
0840 CONTINGENCY	850,000.00	.00	850,000.00	.00
TOTAL 1000 INSTRUCTION	1,953,930.48	1,563,228.34	390,702.14	80.00
2900 OTHER INSTRUCTIONAL				
0600 SUPPLIES	.00	39,891.61	-39,891.61	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	39,891.61	-39,891.61	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	272,038.45	-272,038.45	.00
TOTAL 5200 FUND TRANSFERS	.00	272,038.45	-272,038.45	.00
TOTAL EXPENDITURES	1,953,930.48	1,875,158.40	78,772.08	95.97
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)	.00	457,651.62	-457,651.62	.00

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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		850,000.00	1,118,101.65	-268,101.65	131.54
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	.00	2,372.01	-2,372.01	.00
TOTAL EARNINGS ON INVESTMENTS		.00	2,372.01	-2,372.01	.00
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	136,799.38	-136,799.38	.00
1720	BOOKSTORE SALES	.00	535,596.59	-535,596.59	.00
1730	CLUB & OTHER DUES	.00	22,235.17	-22,235.17	.00
1740	STUDENT FEES	.00	248,250.94	-248,250.94	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	1,103,930.48	94,671.10	1,009,259.38	8.58
TOTAL STUDENT ACTIVITIES		1,103,930.48	1,037,553.18	66,377.30	93.99
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	174,783.18	-174,783.18	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	174,783.18	-174,783.18	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,103,930.48	1,214,708.37	-110,777.89	110.03
TOTAL RECEIPTS		1,103,930.48	1,214,708.37	-110,777.89	110.03
TOTAL REVENUES		1,953,930.48	2,332,810.02	-378,879.54	119.39

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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	1,327,457.00	1,327,457.00	.00	100.00
TOTAL RESTRICTED		1,327,457.00	1,327,457.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		1,327,457.00	1,327,457.00	.00	100.00
TOTAL RECEIPTS		1,327,457.00	1,327,457.00	.00	100.00
TOTAL REVENUES		1,327,457.00	1,327,457.00	.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL 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	1,327,457.00	1,327,457.00	.00	100.00
TOTAL 5200 FUND TRANSFERS		1,327,457.00	1,327,457.00	.00	100.00
TOTAL EXPENDITURES		1,327,457.00	1,327,457.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
BUILDING FUND (5 CENT LEVY) (320)				
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	1,139,926.07	.00	1,139,926.07	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	15,725,928.00	15,725,928.00	.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	15,725,928.00	15,725,928.00	.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	.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	15,725,928.00	15,725,928.00	.00	100.00

ANNUAL FINANCIAL REPORT FOR FY 2022

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,885,001.00	1,885,001.00	.00	100.00
	TOTAL RESTRICTED	1,885,001.00	1,885,001.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	1,885,001.00	1,885,001.00	.00	100.00
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	17,610,929.00	17,610,929.00	.00	100.00
	TOTAL REVENUES	18,750,855.07	17,610,929.00	1,139,926.07	93.92

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

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	1,879,291.07	.00	1,879,291.07	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	1,879,291.07	.00	1,879,291.07	.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	16,871,564.00	17,610,929.00	-739,365.00	104.38
	TOTAL 5200 FUND TRANSFERS	16,871,564.00	17,610,929.00	-739,365.00	104.38
	TOTAL EXPENDITURES	18,750,855.07	17,610,929.00	1,139,926.07	93.92
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



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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	-233,473.05	81,656.17	-315,129.22	-34.97
TOTAL EARNINGS ON INVESTMENTS		-233,473.05	81,656.17	-315,129.22	-34.97
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		-233,473.05	81,656.17	-315,129.22	-34.97
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	2,485,000.00	77,510,000.00	-75,025,000.00	999.99
5120	BOND PREMIUM PROCEEDS	.00	2,373,583.22	-2,373,583.22	.00
TOTAL BOND ISSUANCE		2,485,000.00	79,883,583.22	-77,398,583.22	999.99
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	1,656,040.53	-1,656,040.53	.00
TOTAL INTERFUND TRANSFERS		.00	1,656,040.53	-1,656,040.53	.00
TOTAL OTHER RECEIPTS		2,485,000.00	81,539,623.75	-79,054,623.75	999.99
TOTAL RECEIPTS		2,251,526.95	81,621,279.92	-79,369,752.97	999.99
TOTAL REVENUES		2,251,526.95	81,621,279.92	-79,369,752.97	999.99

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CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
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	34,130.00	5,500.00	28,630.00	16.11
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	2,367,500.00	2,347,797.41	19,702.59	99.17
0800	DEBT SERVICE AND MISCELLANEOUS	83,370.00	.00	83,370.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		2,485,000.00	2,353,297.41	131,702.59	94.70
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	2,166,752.23	-2,166,752.23	.00
0400	PURCHASED PROPERTY SERVICES	.00	22,479,401.40	-22,479,401.40	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	128,312.07	-128,312.07	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	259,700.00	-259,700.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	25,034,165.70	-25,034,165.70	.00
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

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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 4900 OTHER - FACILITIES	.00	.00	.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	.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	2,484,959.60	27,387,463.11	-24,902,503.51	999.99
TOTAL FOR CONSTRUCTION FUND (360)	-233,432.65	54,233,816.81	-54,467,249.46	-999.99

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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	2,563,616.48	-2,563,616.48	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	2,563,616.48	-2,563,616.48	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	2,563,616.48	-2,563,616.48	.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	17,668,546.31	16,851,870.07	816,676.24	95.38
	TOTAL INTERFUND TRANSFERS	17,668,546.31	16,851,870.07	816,676.24	95.38
OTHER ITEMS					
5600	OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	17,668,546.31	16,851,870.07	816,676.24	95.38
	TOTAL RECEIPTS	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
	TOTAL REVENUES	17,668,546.31	19,415,486.55	-1,746,940.24	109.89

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DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
	TOTAL EXPENDITURES	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



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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	1,086,329.59	1,086,329.59	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	1,000.00	5,126.80	-4,126.80	512.68
TOTAL EARNINGS ON INVESTMENTS	1,000.00	5,126.80	-4,126.80	512.68
FOOD SERVICE				
1611 LUNCH - REIMBURSABLE	.00	.00	.00	.00
1612 BREAKFAST - REIMBURSABLE	.00	.00	.00	.00
1621 LUNCH - NON REIMBURSABLE	20,000.00	.00	20,000.00	.00
1622 BREAKFAST - NON REIMBURSABLE	1,000.00	.00	1,000.00	.00
1624 A-LA-CARTE SALES	300,000.00	21,378.70	278,621.30	7.13
1629 OTHER LUNCHRM RECEIPTS	2,500.00	184,184.57	-181,684.57	999.99
1631 CATERING	2,000.00	2,586.36	-586.36	129.32
TOTAL FOOD SERVICE	325,500.00	208,149.63	117,350.37	63.95
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	45,000.00	56,145.41	-11,145.41	124.77
TOTAL OTHER REVENUE FROM LOCAL SOURCES	45,000.00	56,145.41	-11,145.41	124.77
TOTAL REVENUE FROM LOCAL SOURCES	371,500.00	269,421.84	102,078.16	72.52
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	55,000.00	57,328.93	-2,328.93	104.23
TOTAL RESTRICTED	55,000.00	57,328.93	-2,328.93	104.23
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF PAYMENTS	.00	429,204.38	-429,204.38	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	429,204.38	-429,204.38	.00
TOTAL REVENUE FROM STATE SOURCES	55,000.00	486,533.31	-431,533.31	884.61

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	4,976,283.11	8,887,278.98	-3,910,995.87	178.59
	TOTAL RESTRICTED THROUGH THE STATE	4,976,283.11	8,887,278.98	-3,910,995.87	178.59
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	160,000.00	291,546.13	-131,546.13	182.22
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	160,000.00	291,546.13	-131,546.13	182.22
	TOTAL REVENUE FROM FEDERAL SOURCES	5,136,283.11	9,178,825.11	-4,042,542.00	178.71
OTHER RECEIPTS					
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	5,562,783.11	9,934,780.26	-4,371,997.15	178.59
	TOTAL REVENUES	6,649,112.70	11,021,109.85	-4,371,997.15	165.75

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

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	2,190,999.67	2,205,575.33	-14,575.66	100.67
0200	EMPLOYEE BENEFITS	790,530.69	758,435.41	32,095.28	95.94
0280	ON-BEHALF	.00	429,204.38	-429,204.38	.00
0300	PURCHASED PROF AND TECH SERV	12,000.00	17,927.92	-5,927.92	149.40
0400	PURCHASED PROPERTY SERVICES	100,000.00	141,300.82	-41,300.82	141.30
0500	OTHER PURCHASED SERVICES	19,500.00	28,174.53	-8,674.53	144.48
0600	SUPPLIES	2,672,283.42	3,040,745.77	-368,462.35	113.79
0700	PROPERTY	82,500.02	73,000.86	9,499.16	88.49
0800	DEBT SERVICE AND MISCELLANEOUS	18,500.00	41,291.48	-22,791.48	223.20
0840	CONTINGENCY	387,798.90	.00	387,798.90	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		6,274,112.70	6,735,656.50	-461,543.80	107.36
5200 FUND TRANSFERS					
0900	OTHER ITEMS	375,000.00	403,731.64	-28,731.64	107.66
TOTAL 5200 FUND TRANSFERS		375,000.00	403,731.64	-28,731.64	107.66
TOTAL EXPENDITURES		6,649,112.70	7,139,388.14	-490,275.44	107.37
TOTAL FOR FOOD SERVICE FUND (51)		.00	3,881,721.71	-3,881,721.71	.00

KENTON COUNTY BOARD OF EDUCATION



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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

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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
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	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	-122,605.18	122,605.18	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	-122,605.18	122,605.18	.00
	TOTAL OTHER RECEIPTS	.00	-122,605.18	122,605.18	.00
	TOTAL RECEIPTS	.00	-122,605.18	122,605.18	.00
	TOTAL REVENUES	.00	-122,605.18	122,605.18	.00

KENTON COUNTY BOARD OF EDUCATION



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GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	3,332,055.49	-3,332,055.49	.00
TOTAL 1000 INSTRUCTION	.00	3,332,055.49	-3,332,055.49	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	926.80	-926.80	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	926.80	-926.80	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	14,161.02	-14,161.02	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	14,161.02	-14,161.02	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	21,599.09	-21,599.09	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	21,599.09	-21,599.09	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	12,415.86	-12,415.86	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	12,415.86	-12,415.86	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	41,547.26	-41,547.26	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	41,547.26	-41,547.26	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	6,588,385.65	-6,588,385.65	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	6,588,385.65	-6,588,385.65	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	1,237,198.20	-1,237,198.20	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	1,237,198.20	-1,237,198.20	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	764.00	-764.00	.00

KENTON COUNTY BOARD OF EDUCATION



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GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	764.00	-764.00	.00
TOTAL EXPENDITURES	.00	11,249,053.37	-11,249,053.37	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-11,371,658.55	11,371,658.55	.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	-5,411.47	5,411.47	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	-5,411.47	5,411.47	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	-5,411.47	5,411.47	.00
	TOTAL RECEIPTS	.00	-5,411.47	5,411.47	.00
	TOTAL REVENUES	.00	-5,411.47	5,411.47	.00



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FOOD SERVICE ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	106,540.19	-106,540.19	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	106,540.19	-106,540.19	.00
TOTAL EXPENDITURES	.00	106,540.19	-106,540.19	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-111,951.66	111,951.66	.00

KENTON COUNTY BOARD OF EDUCATION



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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

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	121,347,547.42	159,369,447.47	-38,021,900.05	131.33
TOTAL OF EXPENDITURES FUND 1	121,347,547.42	134,408,618.41	-13,061,070.99	110.76
TOTAL FOR FUND 1	.00	24,960,829.06	-24,960,829.06	.00
TOTAL OF REVENUES FUND 2	23,059,690.30	17,429,337.93	5,630,352.37	75.58
TOTAL OF EXPENDITURES FUND 2	23,820,794.59	17,429,337.93	6,391,456.66	73.17
TOTAL FOR FUND 2	-761,104.29	.00	-761,104.29	.00
TOTAL OF REVENUES FUND 21	1,055,902.92	1,072,574.57	-16,671.65	101.58
TOTAL OF EXPENDITURES FUND 21	1,055,902.92	441,056.96	614,845.96	41.77
TOTAL FOR FUND 21	.00	631,517.61	-631,517.61	.00
TOTAL OF REVENUES FUND 23	2,433,264.01	3,036,103.19	-602,839.18	124.77
TOTAL OF EXPENDITURES FUND 23	2,433,264.01	3,036,103.19	-602,839.18	124.77
TOTAL FOR FUND 23	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	1,953,930.48	2,332,810.02	-378,879.54	119.39
TOTAL OF EXPENDITURES FUND 25	1,953,930.48	1,875,158.40	78,772.08	95.97
TOTAL FOR FUND 25	.00	457,651.62	-457,651.62	.00
TOTAL OF REVENUES FUND 310	1,327,457.00	1,327,457.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	1,327,457.00	1,327,457.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	18,750,855.07	17,610,929.00	1,139,926.07	93.92
TOTAL OF EXPENDITURES FUND 320	18,750,855.07	17,610,929.00	1,139,926.07	93.92
TOTAL FOR FUND 320	.00	.00	.00	.00
TOTAL OF REVENUES FUND 360	2,251,526.95	81,621,279.92	-79,369,752.97	999.99
TOTAL OF EXPENDITURES FUND 360	2,484,959.60	27,387,463.11	-24,902,503.51	999.99
TOTAL FOR FUND 360	-233,432.65	54,233,816.81	-54,467,249.46	-999.99
TOTAL OF REVENUES FUND 400	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
TOTAL OF EXPENDITURES FUND 400	17,668,546.31	19,415,486.55	-1,746,940.24	109.89
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	6,649,112.70	11,021,109.85	-4,371,997.15	165.75
TOTAL OF EXPENDITURES FUND 51	6,649,112.70	7,139,388.14	-490,275.44	107.37
TOTAL FOR FUND 51	.00	3,881,721.71	-3,881,721.71	.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	-122,605.18	122,605.18	.00
TOTAL OF EXPENDITURES FUND 8	.00	11,249,053.37	-11,249,053.37	.00
TOTAL FOR FUND 8	.00	-11,371,658.55	11,371,658.55	.00
TOTAL OF REVENUES FUND 81	.00	-5,411.47	5,411.47	.00
TOTAL OF EXPENDITURES FUND 81	.00	106,540.19	-106,540.19	.00
TOTAL FOR FUND 81	.00	-111,951.66	111,951.66	.00

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	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	176,577,759.90	213,199,769.03	-36,622,009.13	120.74
GRAND TOTAL OF EXPENDITURES	177,338,864.19	183,268,049.03	-5,929,184.84	103.34
GRAND TOTAL	-761,104.29	29,931,720.00	-30,692,824.29	-999.99

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