



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

## Issue Paper

**DATE:**

July 28, 2023

**AGENDA ITEM (ACTION ITEM):**

Consider/Approve: 2023 Unaudited Annual Financial Report

**APPLICABLE BOARD POLICY:**

4.9 Financial Statements

**HISTORY/BACKGROUND:**

The 2023 Unaudited Annual Financial Report was filed with KDE on July 25, 2023. As the first filing of financial results for the 2023 school year, it reflects the financial position of the school district at June 30, 2023 as of July 24th. 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, 2023. A summary of significant activity and position for each fund is provided.

The General Fund reflects a Total Fund Balance of \$34,247,992 as of June 30, 2023 with the following restrictions, commitments and assignments of those funds as follows:

- |   |              |
|---|--------------|
| • Restricted for Grants                         | \$ 21,261    |
| • Committed for SBDM School Allocations         | \$ 684,995   |
| • Committed for Future Sick Leave payments      | \$ 652,273   |
| • Assigned for KISTA Bus Lease Debt             | \$ 2,500,000 |
| • Assigned for Inventory & Purchase Obligations | \$ 655,806   |

**FISCAL/BUDGETARY IMPACT:**

\$203,535,547

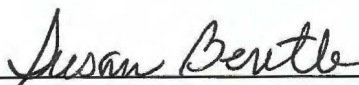
**RECOMMENDATION:**

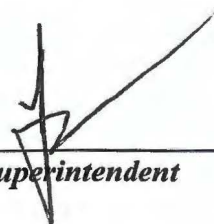
Approval: 2023 Unaudited Annual Financial Report and General Fund Balance restrictions and commitments as presented.

**CONTACT PERSON:**

Susan Bentle, Executive Director - Finance

\_\_\_\_\_  
Principal

  
\_\_\_\_\_  
District Administrator

  
\_\_\_\_\_  
Superintendent

## **2023 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		\$ 8,774,460
➤ Treasury Note		\$ 24,460,273
➤ Taxes & Other Revenue Receivables		\$ 1,601,796
➤ Current Obligations Payable		\$ 818,542
➤ Total Fund Balance		\$ 34,247,992
• Restricted for Grants	\$ 21,261	
• Committed for SBDM School Allocations	\$ 684,995	
• Committed for Future Sick Leave payments	\$ 652,273	
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000	
• Assigned for Inventory & Purchase Obligations	\$ 655,806	
• Unassigned Fund Balance	\$29,733,657	20.9% of GF/FS Budget
➤ Total Collected Revenue		\$ 114,906,540
• Local Tax Revenue, 57%	\$ 65,117,412	
• SEEK Revenue, 36%	\$ 41,773,630	
➤ Total Expenditures		\$ 107,627,028
• Salaries & Benefits, 82%	\$ 87,471,583	
• Materials, Facilities, Transportation & Other, 18%	\$ 20,155,445	
❖ Actual to Budgeted Revenues – 104.7 %		
• SEEK Revenue – Higher than budgeted,	\$ 237,097	
• Tax Revenue - Greater than budgeted,	\$ 3,117,412	
• Interest Income - Greater than budgeted,	\$ 1,064,998	
❖ Actual to Budgeted Expenditures – 94.7 %		

### **Special Revenue Fund**

➤ Federal Grant Revenue	\$ 12,373,898
• Title I \$ 2,132,615; IDEA \$ 3,098,167; ESSER II \$ 2,867,125; ARP ESSER \$ 3,148,581	
➤ State Grant Revenue	\$ 4,582,214

### **Construction Fund**

➤ Cash Position	\$ 18,749,087
▪ Revenue Bond Receipts	\$ 2,490,000
▪ Construction Expenditures	\$ 37,828,102

**District & Student Activity Funds**

➤ Cash Position		\$ 1,957,684
▪ Total Collected Revenue	\$ 2,601,518	
• Student/District Activities	\$ 2,375,639	
• Contributions/Donations	\$ 225,878	
▪ Total Paid Expenses	\$ 2,551,948	
• Instruction	\$ 388,894	
• Student Activities	\$ 2,163,054	

**Academy Fund**

➤ Cash Position	\$ 1,005,517
➤ Current Obligations per MOU	\$ 1,005,517
▪ Transfer from General Fund	\$ 2,219,125
▪ Total Paid Expenses	\$ 2,258,678

**Capital Outlay Fund**

➤ Revenue is State funded, \$100 per student	\$ 1,327,457
➤ 2023 Expenditures-Transfer to Operations Fund	\$ 1,327,457

**Building Fund**

➤ Cash Position	\$ 872,154
➤ State Revenue, FSPK	\$ 3,467,070
➤ Local Property Revenue, Nickel Taxes	\$ 16,763,379
▪ 2023 Expenditures, 89 % Debt Service	\$ 18,088,536
▪ 2023 Transfers to Construction Fund	\$ 1,269,759

**Debt Service Fund**

➤ Transfer Revenue from General, Building Funds	\$ 18,887,122
▪ Principal Payments on Debt	\$ 13,293,043
▪ Interest Payments on Debt	\$ 5,594,079

**Food Service Fund**

➤ Cash Position	\$ 4,706,621
➤ Current Obligations Payable	\$ 4,024
➤ Net Increase to Fund Balance	\$ 530,650
➤ Net Asset Fund Balance	\$ 4,668,611
▪ Total Collected Revenue	\$ 7,448,873
• Federal Lunch Program	\$ 5,441,696
• State Program	\$ 67,503
▪ Total Paid Expenses	\$ 6,918,223

## BALANCE SHEET REPORT FOR FY2023

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	4,834,144.56
CASH IN BANK	10,049.12
CASH IN BANK	44,676.95
CASH IN BANK	17,740.40
CASH IN BANK	3,940,315.76
INVESTMENTS	24,460,272.92
ACCOUNTS RECEIVABLE	1,601,795.51
INVENTORIES FOR CONSUMPTION	157,538.93
<b>TOTAL ASSETS</b>	<b>35,066,534.15</b>
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-614,845.96
ACI LIABILITY	-86,484.10
PCARD LIABILITY	-13,484.30
ACCR SALARIES & BENEFIT PAYABLE	-73,423.38
HI EMPLOYEE COST	-1,846.57
LOCAL TAX WITHHELD PAYABLE	.91
125 PLAN PAYROLL DEDUCTIONS	154.55
FEDERAL TAX WITHHELD PAYABLE	11.36
FICA WITHHELD PAYABLE	15.26
STATE TAX WITHHELD PAYABLE	4.26
CERS WITHHELD PAYABLE	31.67
DEFERRED REVENUE	-28,675.82
<b>TOTAL LIABILITIES</b>	<b>-818,542.12</b>
<b>FUND BALANCE</b>	
NONSPENDABLE-INVENTORIES	-157,538.93
RESTRICTED - OTHER	-21,260.51
COMMITTED - SITE-BASED CFWD	-684,995.34
COMMITTED - SICK LEAVE PAYABLE	-652,272.79
ASSIGNED-PURCH OBL - PRD 13/YE	-498,267.72
ASSIGNED - OTHER	-2,500,000.00
UNASSIGNED FUND BALANCE	-29,733,656.74
<b>TOTAL FUND BALANCE FOR FUND 1</b>	<b>-34,247,992.03</b>



**BALANCE SHEET REPORT FOR FY2023**

SPECIAL REVENUE (2)		ACCOUNT
ASSETS		BALANCE
CASH IN BANK	-2,136,608.32	
ACCOUNTS RECEIVABLE	2,770,802.92	
TOTAL ASSETS	634,194.60	
LIABILITIES		
ACCOUNTS PAYABLE	-269,243.12	
ACI LIABILITY	-22,855.43	
DEFERRED REVENUE	-342,096.05	
TOTAL LIABILITIES	-634,194.60	

## BALANCE SHEET REPORT FOR FY2023

DISTRICT ACTIVITY FUND (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		586,007.84
TOTAL ASSETS		586,007.84
LIABILITIES		
ACCOUNTS PAYABLE		-4,069.45
ACI LIABILITY		-127.90
TOTAL LIABILITIES		-4,197.35
FUND BALANCE		
COMMITTED FUND BALANCE		-576,046.28
ASSIGNED-PURCH OBL - PRD 13/YE		-5,764.21
TOTAL FUND BALANCE FOR FUND 21		-581,810.49

## BALANCE SHEET REPORT FOR FY2023

SPECIAL REVENUE ACADEMY FUND (23)		ACCOUNT
ASSETS		BALANCE
CASH IN BANK		1,005,516.72
TOTAL ASSETS		1,005,516.72
LIABILITIES		
ACCOUNTS PAYABLE		-1,005,516.72
TOTAL LIABILITIES		-1,005,516.72

**BALANCE SHEET REPORT FOR FY2023**

SPECIAL REVENUE STUDENT ACTIVI (25)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,371,676.28
ACCOUNTS RECEIVABLE		8,213.23
TOTAL ASSETS		1,379,889.51
LIABILITIES		
ACCOUNTS PAYABLE		-21,650.11
TOTAL LIABILITIES		-21,650.11
FUND BALANCE		
RESTRICTED - OTHER		-1,358,239.40
TOTAL FUND BALANCE FOR FUND 25		-1,358,239.40

## BALANCE SHEET REPORT FOR FY2023

BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT
ASSETS		BALANCE
CASH IN BANK		872,153.79
TOTAL ASSETS		872,153.79
FUND BALANCE		
RESTRICTED-SFCC ESCROW-CURRENT		-872,153.79
TOTAL FUND BALANCE FOR FUND 320		-872,153.79

**BALANCE SHEET REPORT FOR FY2023**

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		19,355,737.73
CASH IN BANK		-606,650.75
TOTAL ASSETS		18,749,086.98
LIABILITIES		
ACCOUNTS PAYABLE		-73,391.43
TOTAL LIABILITIES		-73,391.43
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-18,675,695.55
TOTAL FUND BALANCE FOR FUND 360		-18,675,695.55



## BALANCE SHEET REPORT FOR FY2023

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	4,706,621.02
ACCOUNTS RECEIVABLE	118,462.11
ALLOW FOR UNCOLLECTIBLE	-15,841.74
INVENTORIES FOR CONSUMPTION	140,423.00
DEFERRED OUTFLOW OF RES - OPEB	837,618.00
DEFERRED OUTFLOW OF RES - PENS	748,847.00
<b>TOTAL ASSETS</b>	<b>6,536,129.39</b>
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-3,608.27
ACI LIABILITY	-358.30
PCARD LIABILITY	-57.80
ADVANCES FROM GRANTORS	-208,616.86
UNFUNDED OPEB LIABILITY	-1,497,856.00
UNFUNDED PENSION LIABILITY	-4,848,278.00
ACCRUED SICK PAY LIABILITY	-68,412.37
DEFERRED INFLOW OF RES - OPEB	-837,585.00
DEFERRED INFLOW OF RES - PENSI	-1,041,148.00
<b>TOTAL LIABILITIES</b>	<b>-8,505,920.60</b>
<b>FUND BALANCE</b>	
RESTRICTED - OTHER OPEB LIAB	1,497,823.00
RESTRICTED-NET ASSETS (FS PEN)	5,140,579.00
RESTRICTED-NET ASSETS(FD SVC)	-4,528,187.79
RESTRICTED FUND BAL - INVENTOR	-140,423.00
<b>TOTAL FUND BALANCE FOR FUND 51</b>	<b>1,969,791.21</b>

## BALANCE SHEET REPORT FOR FY2023

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	7,219,838.24
LAND IMPROVEMENTS	7,060,929.32
ACCUM DEPR LAND IMPROVEMENTS	-3,619,163.72
BUILDINGS & BLDG IMPROVEMENTS	324,385,002.83
ACCUM DEPR BUILDINGS	-138,923,605.00
TECHNOLOGY EQUIPMENT	12,977,644.34
ACCUM DEPR TECHNOLOGY EQUIP	-7,841,889.61
VEHICLES	14,373,374.84
ACCUM DEPR VEHICLES	-6,796,984.10
GENERAL EQUIPMENT	4,509,964.01
ACCUM DEPR GENERAL EQUIPMENT	-2,649,817.70
CWIP	39,067,500.12
ACCUM DEPR INFRASTRUCTURE	-190,197.24
TOTAL ASSETS	249,572,596.33
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	-246,321,799.83
INVESTMENT BUSINESS ASSETS	-3,250,796.50
TOTAL FUND BALANCE FOR FUND 8	-249,572,596.33

## BALANCE SHEET REPORT FOR FY2023

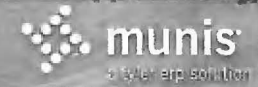
FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	35,920.96
ACCUM DEPR TECHNOLOGY EQUIP	-7,330.37
VEHICLES	59,923.00
ACCUM DEPR VEHICLES	-54,049.18
GENERAL EQUIPMENT	2,745,914.70
ACCUM DEPR GENERAL EQUIPMENT	-2,274,980.83
TOTAL ASSETS	505,398.28
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	596,594.73
INVESTMENT BUSINESS ASSETS	-1,101,993.01
TOTAL FUND BALANCE FOR FUND 81	-505,398.28

**BALANCE SHEET REPORT FOR FY2023**

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE

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

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	24,935,980.56	24,979,477.89	-43,497.33	100.17
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL REAL PROPERTY TAX	46,250,000.00	47,312,070.06	-1,062,070.06	102.30
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113	FRANCHISE TAX	2,200,000.00	2,940,362.34	-740,362.34	133.65
1114	PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	350,000.00	409,768.13	-59,768.13	117.08
1116	DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117	MOTOR VEHICLE TAX	6,800,000.00	7,870,555.14	-1,070,555.14	115.74
1118	UNMINED MINERALS TAX	.00	.00	.00	.00
	TOTAL AD VALOREM TAXES	55,600,000.00	58,532,755.67	-2,932,755.67	105.27
SALES & USE TAXES					
1121	UTILITIES TAX	6,150,000.00	6,584,657.03	-434,657.03	107.07
	TOTAL SALES & USE TAXES	6,150,000.00	6,584,657.03	-434,657.03	107.07
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	79,009.40	170,990.60	31.60
1192	EXCISE TAX	.00	.00	.00	.00
	TOTAL OTHER TAXES	250,000.00	79,009.40	170,990.60	31.60
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

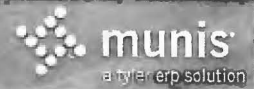


## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TUITION					
1310	TUITION FROM INDIVIDUALS	180,000.00	195,395.01	-15,395.01	108.55
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	180,000.00	195,395.01	-15,395.01	108.55
TRANSPORTATION					
1410	TRANSP FEES - INDIVIDUALS	.00	.00	.00	.00
1420	TRANSP FEES - KY LSD	20,000.00	45,623.59	-25,623.59	228.12
1430	TRANSP FEES - NON KY LSD	.00	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	600,000.00	640,185.00	-40,185.00	106.70
	TOTAL TRANSPORTATION	620,000.00	685,808.59	-65,808.59	110.61
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	181,531.00	1,246,529.00	-1,064,998.00	686.68
1520	SEEK INTEREST	.00	.00	.00	.00
1540	RENTS FROM INVESTMENT PROPERTY	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	181,531.00	1,246,529.00	-1,064,998.00	686.68
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	85.00	-85.00	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	85.00	-85.00	.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	87,000.00	165,874.97	-78,874.97	190.66
1912	BUS RENTAL	75,000.00	156,212.10	-81,212.10	208.28
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1925	REIMBURSEMENTS	204,070.24	238,239.92	-34,169.68	116.74
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 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1980	REFUND OF PRIOR YR EXPENDITURE	100,000.00	131,824.97	-31,824.97	131.82
1990	MISCELLANEOUS REVENUE	500.00	100.00	400.00	20.00
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1993	OTHER REBATES	.00	723.95	-723.95	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		466,570.24	692,975.91	-226,405.67	148.53
TOTAL REVENUE FROM LOCAL SOURCES		63,450,601.24	68,017,215.61	-4,566,614.37	107.20
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	41,536,533.00	41,773,630.00	-237,097.00	100.57
TOTAL STATE PROGRAM		41,536,533.00	41,773,630.00	-237,097.00	100.57
OTHER STATE FUNDING					
3120	OTHER STATE FUNDING	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	90,000.00	268,510.00	-178,510.00	298.34
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	188.55	-188.55	.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		90,000.00	268,698.55	-178,698.55	298.55
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERIFICATION SU	135,000.00	112,075.00	22,925.00	83.02
3131	STATE MISC REIMBURSEMENT	5,000.00	26,351.20	-21,351.20	527.02
TOTAL EXPENDITURE REIMBURSEMENTS		140,000.00	138,426.20	1,573.80	98.88
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	421,446.40	-21,446.40	105.36
TOTAL REVENUE IN LIEU OF TAXES/STATE		400,000.00	421,446.40	-21,446.40	105.36
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	43,439,338.52	-43,439,338.52	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	43,439,338.52	-43,439,338.52	.00
TOTAL REVENUE FROM STATE SOURCES		42,166,533.00	86,041,539.67	-43,875,006.67	204.05
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	478,469.00	484,290.58	-5,821.58	101.22
TOTAL FEDERAL REIMBURSEMENT		478,469.00	484,290.58	-5,821.58	101.22
TOTAL REVENUE FROM FEDERAL SOURCES		478,469.00	484,290.58	-5,821.58	101.22
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	1,327,457.00	.00	100.00
5220	INDIRECT COSTS TRANSFER	522,631.70	814,884.18	-292,252.48	155.92
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		1,850,088.70	2,142,341.18	-292,252.48	115.80
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	166,755.12	-141,755.12	667.02
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		25,000.00	166,755.12	-141,755.12	667.02
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE PROCEEDS	.00	1,493,737.00	-1,493,737.00	.00
TOTAL CAPITAL LEASE PROCEEDS		.00	1,493,737.00	-1,493,737.00	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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	1,875,088.70	3,802,833.30	-1,927,744.60	202.81
	TOTAL RECEIPTS	107,970,691.94	158,345,879.16	-50,375,187.22	146.66
	TOTAL REVENUES	132,906,672.50	183,325,357.05	-50,418,684.55	137.94

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>EXPENDITURES</b>					
<b>1000 INSTRUCTION</b>					
0100	SALARIES PERSONNEL SERVICES	50,880,848.90	50,210,501.32	670,347.58	98.68
0200	EMPLOYEE BENEFITS	4,188,401.04	3,741,247.40	447,153.64	89.32
0280	ON-BEHALF	.00	30,807,603.16	-30,807,603.16	.00
0300	PURCHASED PROF AND TECH SERV	376,879.37	439,889.36	-63,009.99	116.72
0400	PURCHASED PROPERTY SERVICES	183,854.14	150,904.78	32,949.36	82.08
0500	OTHER PURCHASED SERVICES	151,943.07	137,185.17	14,757.90	90.29
0600	SUPPLIES	1,478,300.00	902,892.64	575,407.36	61.08
0700	PROPERTY	490,879.03	253,538.26	237,340.77	51.65
0800	DEBT SERVICE AND MISCELLANEOUS	68,426.00	73,471.42	-5,045.42	107.37
TOTAL 1000 INSTRUCTION		57,819,531.55	86,717,233.51	-28,897,701.96	149.98
<b>2100 STUDENT SUPPORT SERVICES</b>					
0100	SALARIES PERSONNEL SERVICES	7,671,524.84	6,603,165.52	1,068,359.32	86.07
0200	EMPLOYEE BENEFITS	556,066.15	548,684.32	7,381.83	98.67
0280	ON-BEHALF	.00	3,819,321.14	-3,819,321.14	.00
0300	PURCHASED PROF AND TECH SERV	5,458.00	7,394.98	-1,936.98	135.49
0400	PURCHASED PROPERTY SERVICES	-8.00	.00	-8.00	.00
0500	OTHER PURCHASED SERVICES	44,968.05	24,662.18	20,305.87	54.84
0600	SUPPLIES	120,414.10	97,967.89	22,446.21	81.36
0700	PROPERTY	16,000.00	5,962.83	10,037.17	37.27
0800	DEBT SERVICE AND MISCELLANEOUS	60,750.00	59,619.33	1,130.67	98.14
TOTAL 2100 STUDENT SUPPORT SERVICES		8,475,173.14	11,166,778.19	-2,691,605.05	131.76
<b>2200 INSTRUCTIONAL STAFF SUPP SERV</b>					
0100	SALARIES PERSONNEL SERVICES	2,598,285.60	2,679,572.69	-81,287.09	103.13
0200	EMPLOYEE BENEFITS	227,461.73	292,300.72	-64,838.99	128.51
0280	ON-BEHALF	.00	1,927,220.12	-1,927,220.12	.00
0300	PURCHASED PROF AND TECH SERV	25,686.00	7,624.00	18,062.00	29.68
0400	PURCHASED PROPERTY SERVICES	153,056.00	6,896.79	146,159.21	4.51
0500	OTHER PURCHASED SERVICES	45,086.52	30,839.79	14,246.73	68.40
0600	SUPPLIES	143,424.38	102,990.98	40,433.40	71.81
0700	PROPERTY	542,153.45	605,427.78	-63,274.33	111.67
0800	DEBT SERVICE AND MISCELLANEOUS	200.00	22,031.77	-21,831.77	999.99
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		3,735,353.68	5,674,904.64	-1,939,550.96	151.92
<b>2300 DISTRICT ADMIN SUPPORT</b>					
0100	SALARIES PERSONNEL SERVICES	522,211.79	564,044.91	-41,833.12	108.01
0200	EMPLOYEE BENEFITS	32,783.17	68,003.72	-35,220.55	207.43
0280	ON-BEHALF	.00	252,267.17	-252,267.17	.00
0300	PURCHASED PROF AND TECH SERV	1,470,701.15	1,520,491.44	-49,790.29	103.39
0400	PURCHASED PROPERTY SERVICES	187,878.00	188,021.17	-143.17	100.08
0500	OTHER PURCHASED SERVICES	38,519.65	27,417.69	11,101.96	71.18
0600	SUPPLIES	76,135.45	31,798.39	44,337.06	41.77

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700	PROPERTY	32,790.64	17,824.46	14,966.18	54.36
0800	DEBT SERVICE AND MISCELLANEOUS	56,132.62	61,084.36	-4,951.74	108.82
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,417,152.47	2,730,953.31	-313,800.84	112.98
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	6,855,740.42	6,742,159.53	113,580.89	98.34
0200	EMPLOYEE BENEFITS	762,072.10	851,047.67	-88,975.57	111.68
0280	ON-BEHALF	.00	3,832,779.23	-3,832,779.23	.00
0300	PURCHASED PROF AND TECH SERV	10,500.00	6,588.09	3,911.91	62.74
0400	PURCHASED PROPERTY SERVICES	4,700.00	3,817.14	882.86	81.22
0500	OTHER PURCHASED SERVICES	54,446.42	26,089.79	28,356.63	47.92
0600	SUPPLIES	49,076.56	32,114.41	16,962.15	65.44
0700	PROPERTY	13,998.39	15,099.87	-1,101.48	107.87
0800	DEBT SERVICE AND MISCELLANEOUS	10,740.00	8,088.00	2,652.00	75.31
TOTAL 2400 SCHOOL ADMIN SUPPORT		7,761,273.89	11,517,783.73	-3,756,509.84	148.40
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	1,594,432.62	1,603,324.53	-8,891.91	100.56
0200	EMPLOYEE BENEFITS	462,006.12	398,664.08	63,342.04	86.29
0280	ON-BEHALF	.00	766,476.91	-766,476.91	.00
0300	PURCHASED PROF AND TECH SERV	119,810.00	103,025.13	16,784.87	85.99
0400	PURCHASED PROPERTY SERVICES	560.65	.00	560.65	.00
0500	OTHER PURCHASED SERVICES	654,366.65	978,494.89	-324,128.24	149.53
0600	SUPPLIES	441,441.52	340,087.14	101,354.38	77.04
0700	PROPERTY	59,544.81	2,771.43	56,773.38	4.65
0800	DEBT SERVICE AND MISCELLANEOUS	1,750.00	.00	1,750.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		3,333,912.37	4,192,844.11	-858,931.74	125.76
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	5,173,412.21	5,272,106.74	-98,694.53	101.91
0200	EMPLOYEE BENEFITS	1,718,669.72	1,883,914.80	-165,245.08	109.61
0280	ON-BEHALF	.00	1,048,616.40	-1,048,616.40	.00
0300	PURCHASED PROF AND TECH SERV	672,582.67	609,163.40	63,419.27	90.57
0400	PURCHASED PROPERTY SERVICES	3,936,606.56	3,506,465.77	430,140.79	89.07
0500	OTHER PURCHASED SERVICES	338,688.71	295,684.53	43,004.18	87.30
0600	SUPPLIES	3,222,969.38	3,134,827.25	88,142.13	97.27
0700	PROPERTY	132,886.40	270,134.68	-137,248.28	203.28
0800	DEBT SERVICE AND MISCELLANEOUS	.00	1,638.00	-1,638.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		15,195,815.65	16,022,551.57	-826,735.92	105.44
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	5,776,554.75	4,440,612.82	1,335,941.93	76.87
0200	EMPLOYEE BENEFITS	2,168,226.36	1,572,232.67	595,993.69	72.51
0280	ON-BEHALF	.00	769,976.88	-769,976.88	.00

## ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300	PURCHASED PROF AND TECH SERV	48,204.89	5,950.00	42,254.89	12.34
0400	PURCHASED PROPERTY SERVICES	230,569.74	26,033.94	204,535.80	11.29
0500	OTHER PURCHASED SERVICES	221,292.10	54,441.74	166,850.36	24.60
0600	SUPPLIES	1,498,641.19	1,327,026.86	171,614.33	88.55
0700	PROPERTY	10,000.00	1,576,723.67	-1,566,723.67	999.99
0800	DEBT SERVICE AND MISCELLANEOUS	25,923.00	14,031.18	11,891.82	54.13
TOTAL 2700 STUDENT TRANSPORTATION		9,979,412.03	9,787,029.76	192,382.27	98.07
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	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.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	50.00	2,668.09	1.84
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,453,496.53	1,453,496.53	.00	100.00
TOTAL 5100 DEBT SERVICE		1,453,496.53	1,453,496.53	.00	100.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	3,373,636.63	3,296,478.32	77,158.31	97.71
TOTAL 5200 FUND TRANSFERS		3,373,636.63	3,296,478.32	77,158.31	97.71
5300 CONTINGENCY					
0840	CONTINGENCY	19,359,196.47	.00	19,359,196.47	.00
TOTAL 5300 CONTINGENCY		19,359,196.47	.00	19,359,196.47	.00
TOTAL EXPENDITURES		132,906,672.50	152,560,103.67	-19,653,431.17	114.79
TOTAL FOR GENERAL FUND (1)		.00	30,765,253.38	-30,765,253.38	.00



# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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		176,386.18	173,105.77	3,280.41	98.14
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		176,386.18	173,105.77	3,280.41	98.14
TOTAL REVENUE FROM LOCAL SOURCES		176,386.18	173,105.77	3,280.41	98.14
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					

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	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	4,147,389.78	4,582,214.35	-434,824.57	110.48
	TOTAL RESTRICTED	4,147,389.78	4,582,214.35	-434,824.57	110.48
	TOTAL REVENUE FROM STATE SOURCES	4,147,389.78	4,582,214.35	-434,824.57	110.48
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	6,487,900.46	12,373,898.29	-5,885,997.83	190.72
	TOTAL RESTRICTED THROUGH THE STATE	6,487,900.46	12,373,898.29	-5,885,997.83	190.72
	TOTAL REVENUE FROM FEDERAL SOURCES	6,487,900.46	12,373,898.29	-5,885,997.83	190.72
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	278,767.00	278,767.00	.00	100.00
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	278,767.00	278,767.00	.00	100.00
	TOTAL OTHER RECEIPTS	278,767.00	278,767.00	.00	100.00
	TOTAL RECEIPTS	11,090,443.42	17,407,985.41	-6,317,541.99	156.96
	TOTAL REVENUES	11,090,443.42	17,407,985.41	-6,317,541.99	156.96

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SPECIAL REVENUE (2)					
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,039,745.35	6,419,363.13	-1,379,617.78	127.37
0200	EMPLOYEE BENEFITS	1,274,675.38	1,762,245.82	-487,570.44	138.25
0300	PURCHASED PROF AND TECH SERV	220,496.87	185,874.01	34,622.86	84.30
0400	PURCHASED PROPERTY SERVICES	7,500.00	7,180.25	319.75	95.74
0500	OTHER PURCHASED SERVICES	64,234.58	127,948.14	-63,713.56	199.19
0600	SUPPLIES	1,060,192.26	1,797,746.24	-737,553.98	169.57
0700	PROPERTY	305,367.90	-1,002,878.84	1,308,246.74	-328.42
0800	DEBT SERVICE AND MISCELLANEOUS	73,300.00	15,676.73	57,623.27	21.39
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		8,045,512.34	9,313,155.48	-1,267,643.14	115.76
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	63,019.53	328,658.79	-265,639.26	521.52
0200	EMPLOYEE BENEFITS	1,791.36	89,922.86	-88,131.50	999.99
0300	PURCHASED PROF AND TECH SERV	20,653.63	44,059.44	-23,405.81	213.33
0500	OTHER PURCHASED SERVICES	.00	13,017.45	-13,017.45	.00
0600	SUPPLIES	49,241.97	75,608.02	-26,366.05	153.54
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	135.58	-135.58	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		134,706.49	551,402.14	-416,695.65	409.34
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	840,214.76	1,599,861.34	-759,646.58	190.41
0200	EMPLOYEE BENEFITS	234,743.72	440,350.70	-205,606.98	187.59
0300	PURCHASED PROF AND TECH SERV	12,950.00	10,950.27	1,999.73	84.56
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	8,807.05	2,255.78	6,551.27	25.61
0600	SUPPLIES	42,730.00	13,855.64	28,874.36	32.43
0700	PROPERTY	450.00	2,076,493.13	-2,076,043.13	999.99
0800	DEBT SERVICE AND MISCELLANEOUS	.00	25,899.31	-25,899.31	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,139,895.53	4,169,666.17	-3,029,770.64	365.79
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	62,189.85	18,045.28	44,144.57	29.02
0200	EMPLOYEE BENEFITS	7,485.00	5,569.33	1,915.67	74.41
0300	PURCHASED PROF AND TECH SERV	.00	125.80	-125.80	.00
0500	OTHER PURCHASED SERVICES	2,130.53	.00	2,130.53	.00
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		71,805.38	23,740.41	48,064.97	33.06

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
2400 SCHOOL ADMIN SUPPORT					
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
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		.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	.00	2,200.28	-2,200.28	.00
0200	EMPLOYEE BENEFITS	.00	399.35	-399.35	.00
0300	PURCHASED PROF AND TECH SERV	70,000.00	77,675.51	-7,675.51	110.97
0400	PURCHASED PROPERTY SERVICES	.00	-10,510.00	10,510.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	1,864.73	633,169.78	-631,305.05	999.99
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	224.55	.00	224.55	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		72,089.28	702,934.92	-630,845.64	975.09
2700 STUDENT TRANSPORTATION					
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
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	48,396.00	-48,396.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	48,396.00	-48,396.00	.00
3100 FOOD SERVICE OPERATION					
0600	SUPPLIES	.00	125,932.50	-125,932.50	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	125,932.50	-125,932.50	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	926,699.06	928,449.82	-1,750.76	100.19

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
0200	EMPLOYEE BENEFITS	49,395.45	68,145.40	-18,749.95	137.96
0300	PURCHASED PROF AND TECH SERV	28,990.00	123,403.82	-94,413.82	425.68
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	12,614.20	26,291.42	-13,677.22	208.43
0600	SUPPLIES	208,741.33	195,691.32	13,050.01	93.75
0700	PROPERTY	8,148.66	7,725.44	423.22	94.81
0800	DEBT SERVICE AND MISCELLANEOUS	4,140.00	1,159.30	2,980.70	28.00
TOTAL 3300 COMMUNITY SERVICES		1,238,728.70	1,350,866.52	-112,137.82	109.05
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	1,977.00	-1,977.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,000.00	5,528.63	-528.63	110.57
0600	SUPPLIES	50,000.00	236,078.15	-186,078.15	472.16
0700	PROPERTY	260,074.00	480,255.61	-220,181.61	184.66
0800	DEBT SERVICE AND MISCELLANEOUS	.00	85.00	-85.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		315,074.00	723,924.39	-408,850.39	229.76
5200 FUND TRANSFERS					
0900	OTHER ITEMS	72,631.70	397,966.88	-325,335.18	547.92
TOTAL 5200 FUND TRANSFERS		72,631.70	397,966.88	-325,335.18	547.92
TOTAL EXPENDITURES		11,090,443.42	17,407,985.41	-6,317,541.99	156.96
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00	.00

# KENTON COUNTY BOARD OF EDUCATION

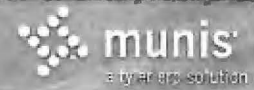


## ANNUAL FINANCIAL REPORT FOR FY 2023

DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		627,864.95	627,864.95	.00	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710 ADMISSIONS		.00	.00	.00	.00
1710A ADMISSIONS-ATHLETICS		52,337.41	2,500.00	49,837.41	4.78
1720 BOOKSTORE SALES		23,274.14	-5,478.00	28,752.14	-23.54
1740 STUDENT FEES		32,499.28	-14,426.26	46,925.54	-44.39
1750 REVENUE FROM ENTERPRISE ACT.		.00	.00	.00	.00
1750A DONATIONS-ATHLETICS		.00	.00	.00	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT		82,864.03	10,612.33	72,251.70	12.81
1790A OTHER ATHLETIC ACTIVITIES		38,875.55	38,875.55	.00	100.00
TOTAL STUDENT ACTIVITIES		229,850.41	32,083.62	197,766.79	13.96
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		143,629.93	17,806.68	125,823.25	12.40
1920A CONTRIBUTIONS/DONATIONS-ATHLET		17,500.00	12,500.00	5,000.00	71.43
1993 OTHER REBATES		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		161,129.93	30,306.68	130,823.25	18.81
TOTAL REVENUE FROM LOCAL SOURCES		390,980.34	62,390.30	328,590.04	15.96
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER		.00	275,449.52	-275,449.52	.00
TOTAL INTERFUND TRANSFERS		.00	275,449.52	-275,449.52	.00
SALE OR COMP FOR LOSS OF ASSETS					
5341 SALE OF EQUIPMENT ETC		5,000.00	5,000.00	.00	100.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		5,000.00	5,000.00	.00	100.00
TOTAL OTHER RECEIPTS		5,000.00	280,449.52	-275,449.52	999.99
TOTAL RECEIPTS		395,980.34	342,839.82	53,140.52	86.58
TOTAL REVENUES		1,023,845.29	970,704.77	53,140.52	94.81



# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	21,260.68	113,455.18	-92,194.50	533.64
0200	EMPLOYEE BENEFITS	.00	16,853.07	-16,853.07	.00
0300	PURCHASED PROF AND TECH SERV	.00	680.00	-680.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	420.00	-420.00	.00
0500	OTHER PURCHASED SERVICES	.00	10,354.98	-10,354.98	.00
0600	SUPPLIES	800,592.05	160,295.95	640,296.10	20.02
0700	PROPERTY	15,541.70	41,119.90	-25,578.20	264.58
0800	DEBT SERVICE AND MISCELLANEOUS	.00	6,637.68	-6,637.68	.00
TOTAL 1000 INSTRUCTION		837,394.43	349,816.76	487,577.67	41.77
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	6,611.11	606.00	6,005.11	9.17
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		6,611.11	606.00	6,005.11	9.17
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	68,094.76	30,154.90	37,939.86	44.28
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	65.00	-65.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		68,094.76	30,219.90	37,874.86	44.38
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	346.00	4,756.77	-4,410.77	999.99
0200	EMPLOYEE BENEFITS	.00	1,706.64	-1,706.64	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	30,000.00	.00	30,000.00	.00
0600	SUPPLIES	75,722.94	629.00	75,093.94	.83
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		106,068.94	7,092.41	98,976.53	6.69
2700 STUDENT TRANSPORTATION					
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,676.05	1,159.21	4,516.84	20.42

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2700 STUDENT TRANSPORTATION	5,676.05	1,159.21	4,516.84	20.42
TOTAL EXPENDITURES	1,023,845.29	388,894.28	634,951.01	37.98
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	581,810.49	-581,810.49	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE ACADEMY FUND (23)		APPROP	ACTUAL	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	740,837.11	-740,837.11	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	740,837.11	-740,837.11	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	740,837.11	-740,837.11	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	2,310,050.41	2,219,125.08	90,925.33	96.06
	TOTAL INTERFUND TRANSFERS	2,310,050.41	2,219,125.08	90,925.33	96.06
	TOTAL OTHER RECEIPTS	2,310,050.41	2,219,125.08	90,925.33	96.06
	TOTAL RECEIPTS	2,310,050.41	2,959,962.19	-649,911.78	128.13
	TOTAL REVENUES	2,310,050.41	2,959,962.19	-649,911.78	128.13

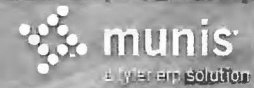
# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE ACADEMY FUND (23)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	1,057,213.85	916,200.18	141,013.67	86.66
0200	EMPLOYEE BENEFITS	49,342.25	42,908.88	6,433.37	86.96
0280	ON-BEHALF	.00	615,984.68	-615,984.68	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	723,969.00	992,458.61	-268,489.61	137.09
0700	PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,830,525.10	2,567,552.35	-737,027.25	140.26
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	91,534.04	.00	91,534.04	.00
0200	EMPLOYEE BENEFITS	4,209.00	.00	4,209.00	.00
0280	ON-BEHALF	.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
TOTAL 2100 STUDENT SUPPORT SERVICES		95,743.04	.00	95,743.04	.00
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	346,774.44	234,132.47	112,641.97	67.52
0200	EMPLOYEE BENEFITS	37,007.83	33,424.94	3,582.89	90.32
0280	ON-BEHALF	.00	124,852.43	-124,852.43	.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 2400 SCHOOL ADMIN SUPPORT		383,782.27	392,409.84	-8,627.57	102.25
TOTAL EXPENDITURES		2,310,050.41	2,959,962.19	-649,911.78	128.13
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	.00	.00	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

SPECIAL REVENUE STUDENT ACTIVI (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		1,262,290.97	457,651.62	804,639.35	36.26
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		.00	30,243.40	-30,243.40	.00
TOTAL EARNINGS ON INVESTMENTS		.00	30,243.40	-30,243.40	.00
STUDENT ACTIVITIES					
1710 ADMISSIONS		.00	640,437.98	-640,437.98	.00
1720 BOOKSTORE SALES		.00	531,803.20	-531,803.20	.00
1730 CLUB & OTHER DUES		.00	97,654.77	-97,654.77	.00
1740 STUDENT FEES		.00	359,249.85	-359,249.85	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT		1,100,000.00	403,717.03	696,282.97	36.70
TOTAL STUDENT ACTIVITIES		1,100,000.00	2,032,862.83	-932,862.83	184.81
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	195,572.06	-195,572.06	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	195,572.06	-195,572.06	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,100,000.00	2,258,678.29	-1,158,678.29	205.33
TOTAL RECEIPTS		1,100,000.00	2,258,678.29	-1,158,678.29	205.33
TOTAL REVENUES		2,362,290.97	2,716,329.91	-354,038.94	114.99

## ANNUAL FINANCIAL REPORT FOR FY 2023

SPECIAL REVENUE STUDENT ACTIVI (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0600	SUPPLIES	1,100,000.00	1,557,076.84	-457,076.84	141.55
0800	DEBT SERVICE AND MISCELLANEOUS	.00	265,592.36	-265,592.36	.00
0840	CONTINGENCY	1,262,290.97	.00	1,262,290.97	.00
TOTAL 1000 INSTRUCTION		2,362,290.97	1,822,669.20	539,621.77	77.16
2900 OTHER INSTRUCTIONAL					
0600	SUPPLIES	.00	64,935.14	-64,935.14	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	64,935.14	-64,935.14	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	275,449.52	-275,449.52	.00
TOTAL 5200 FUND TRANSFERS		.00	275,449.52	-275,449.52	.00
TOTAL EXPENDITURES		2,362,290.97	2,163,053.86	199,237.11	91.57
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		.00	553,276.05	-553,276.05	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	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 2023

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	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 2023

		BUDGET	YR TO DATE	AVAIL	%
BUILDING FUND (5 CENT LEVY) (320)		APPROP	ACTUAL	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	16,763,379.00	16,763,379.00	.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		16,763,379.00	16,763,379.00	.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		16,763,379.00	16,763,379.00	.00	100.00

## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
BUILDING FUND (5 CENT LEVY) (320)		APPROP	ACTUAL	BUDGET	USED
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	3,467,070.00	3,467,070.00	.00	100.00
	TOTAL RESTRICTED	3,467,070.00	3,467,070.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	3,467,070.00	3,467,070.00	.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	20,230,449.00	20,230,449.00	.00	100.00
	TOTAL REVENUES	20,230,449.00	20,230,449.00	.00	100.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
BUILDING FUND (5 CENT LEVY) (320)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
0300	PURCHASED PROF AND TECH SERV	13,900.00	.00	13,900.00	.00
0700	PROPERTY	650,000.00	.00	650,000.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		663,900.00	.00	663,900.00	.00
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	1,478,013.29	.00	1,478,013.29	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		1,478,013.29	.00	1,478,013.29	.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	18,088,535.71	19,358,295.21	-1,269,759.50	107.02
TOTAL 5200 FUND TRANSFERS		18,088,535.71	19,358,295.21	-1,269,759.50	107.02
TOTAL EXPENDITURES		20,230,449.00	19,358,295.21	872,153.79	95.69
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		.00	872,153.79	-872,153.79	.00

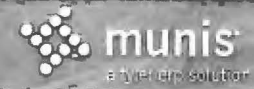
# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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	41,326.95	790,071.34	-748,744.39	999.99
TOTAL EARNINGS ON INVESTMENTS		41,326.95	790,071.34	-748,744.39	999.99
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		41,326.95	790,071.34	-748,744.39	999.99
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	41,500,000.00	2,490,000.00	39,010,000.00	6.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00	.00
TOTAL BOND ISSUANCE		41,500,000.00	2,490,000.00	39,010,000.00	6.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	3,772,700.00	1,570,083.40	2,202,616.60	41.62
TOTAL INTERFUND TRANSFERS		3,772,700.00	1,570,083.40	2,202,616.60	41.62
TOTAL OTHER RECEIPTS		45,272,700.00	4,060,083.40	41,212,616.60	8.97
TOTAL RECEIPTS		45,314,026.95	4,850,154.74	40,463,872.21	10.70
TOTAL REVENUES		45,314,026.95	4,850,154.74	40,463,872.21	10.70

# KENTON COUNTY BOARD OF EDUCATION



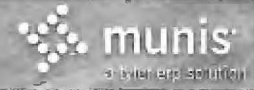
## ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CONSTRUCTION FUND (360)				
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300 PURCHASED PROF AND TECH SERV	38,900.00	37,157.66	1,742.34	95.52
0700 PROPERTY	2,760,000.00	2,760,000.00	.00	100.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	2,798,900.00	2,797,157.66	1,742.34	99.94
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	1,764,034.00	1,536,866.57	227,167.43	87.12
0400 PURCHASED PROPERTY SERVICES	38,097,716.00	.00	38,097,716.00	.00
0600 SUPPLIES	349,999.00	.00	349,999.00	.00
0700 PROPERTY	325,000.00	7,082.44	317,917.56	2.18
0800 DEBT SERVICE AND MISCELLANEOUS	963,251.00	37,790.00	925,461.00	3.92
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	41,500,000.00	1,581,739.01	39,918,260.99	3.81
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	48,600.00	1,437,226.32	-1,388,626.32	999.99
0400 PURCHASED PROPERTY SERVICES	.00	30,535,972.93	-30,535,972.93	.00
0600 SUPPLIES	.00	20,600.69	-20,600.69	.00
0700 PROPERTY	1,200,000.00	1,106,561.72	93,438.28	92.21
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	1,248,600.00	33,100,361.66	-31,851,761.66	999.99
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

## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
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	.00	.00	.00	.00
0900	OTHER ITEMS	.00	48,520.50	-48,520.50	.00
	TOTAL 5100 DEBT SERVICE	.00	48,520.50	-48,520.50	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	.00	300,324.00	-300,324.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	300,324.00	-300,324.00	.00
	TOTAL EXPENDITURES	45,547,459.60	37,828,102.83	7,719,356.77	83.05
	TOTAL FOR CONSTRUCTION FUND (360)	-233,432.65	-32,977,948.09	32,744,515.44	999.99

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
DEBT SERVICE FUND (400)		APPROP	ACTUAL	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	2,663,903.96	-2,663,903.96	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	2,663,903.96	-2,663,903.96	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	2,663,903.96	-2,663,903.96	.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	18,887,121.93	18,887,122.05	-.12	100.00
	TOTAL INTERFUND TRANSFERS	18,887,121.93	18,887,122.05	-.12	100.00
OTHER ITEMS					
5600	OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	18,887,121.93	18,887,122.05	-.12	100.00
	TOTAL RECEIPTS	18,887,121.93	21,551,026.01	-2,663,904.08	114.10
	TOTAL REVENUES	18,887,121.93	21,551,026.01	-2,663,904.08	114.10

## ANNUAL FINANCIAL REPORT FOR FY 2023

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	18,887,121.93	21,551,026.01	-2,663,904.08	114.10
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		18,887,121.93	21,551,026.01	-2,663,904.08	114.10
TOTAL EXPENDITURES		18,887,121.93	21,551,026.01	-2,663,904.08	114.10
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00	.00



# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE FUND (51)		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		4,000,205.00	4,005,963.63	-5,758.63	100.14
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST INCOME		2,000.00	110,604.98	-108,604.98	999.99
TOTAL EARNINGS ON INVESTMENTS		2,000.00	110,604.98	-108,604.98	999.99
FOOD SERVICE					
1611 LUNCH - REIMBURSABLE		900,000.00	833,116.06	66,883.94	92.57
1612 BREAKFAST - REIMBURSABLE		80,000.00	127,596.20	-47,596.20	159.50
1621 LUNCH - NON REIMBURSABLE		30,000.00	38,519.17	-8,519.17	128.40
1622 BREAKFAST - NON REIMBURSABLE		2,000.00	2,643.25	-643.25	132.16
1624 A-LA-CARTE SALES		150,000.00	342,525.36	-192,525.36	228.35
1629 OTHER LUNCHRM RECEIPTS		30,000.00	69,178.92	-39,178.92	230.60
1631 CATERING		2,000.00	7,664.31	-5,664.31	383.22
TOTAL FOOD SERVICE		1,194,000.00	1,421,243.27	-227,243.27	119.03
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		40,000.00	67,393.12	-27,393.12	168.48
TOTAL OTHER REVENUE FROM LOCAL SOURCES		40,000.00	67,393.12	-27,393.12	168.48
TOTAL REVENUE FROM LOCAL SOURCES		1,236,000.00	1,599,241.37	-363,241.37	129.39
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		50,000.00	67,502.92	-17,502.92	135.01
TOTAL RESTRICTED		50,000.00	67,502.92	-17,502.92	135.01
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF PAYMENTS		.00	451,572.22	-451,572.22	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	451,572.22	-451,572.22	.00
TOTAL REVENUE FROM STATE SOURCES		50,000.00	519,075.14	-469,075.14	999.99

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE FUND (51)		APPROP	ACTUAL	BUDGET	USED
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	3,800,000.00	5,441,695.85	-1,641,695.85	143.20
	TOTAL RESTRICTED THROUGH THE STATE	3,800,000.00	5,441,695.85	-1,641,695.85	143.20
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	250,000.00	340,432.88	-90,432.88	136.17
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	250,000.00	340,432.88	-90,432.88	136.17
	TOTAL REVENUE FROM FEDERAL SOURCES	4,050,000.00	5,782,128.73	-1,732,128.73	142.77
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
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	5,336,000.00	7,900,445.24	-2,564,445.24	148.06
	TOTAL REVENUES	9,336,205.00	11,906,408.87	-2,570,203.87	127.53

# KENTON COUNTY BOARD OF EDUCATION



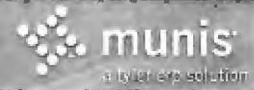
## ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE FUND (51)				
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	2,390,811.51	2,224,883.79	165,927.72	93.06
0200 EMPLOYEE BENEFITS	813,282.15	734,273.72	79,008.43	90.29
0280 ON-BEHALF	.00	451,572.22	-451,572.22	.00
0300 PURCHASED PROF AND TECH SERV	20,500.00	50,917.76	-30,417.76	248.38
0400 PURCHASED PROPERTY SERVICES	102,069.72	148,068.13	-45,998.41	145.07
0500 OTHER PURCHASED SERVICES	38,576.54	77,088.77	-38,512.23	199.83
0600 SUPPLIES	3,214,367.60	3,191,995.54	22,372.06	99.30
0700 PROPERTY	279,429.27	59,686.82	219,742.45	21.36
0800 DEBT SERVICE AND MISCELLANEOUS	40,500.00	14,391.31	26,108.69	35.53
0840 CONTINGENCY	1,986,668.21	.00	1,986,668.21	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	8,886,205.00	6,952,878.06	1,933,326.94	78.24
5200 FUND TRANSFERS				
0900 OTHER ITEMS	450,000.00	416,917.30	33,082.70	92.65
TOTAL 5200 FUND TRANSFERS	450,000.00	416,917.30	33,082.70	92.65
TOTAL EXPENDITURES	9,336,205.00	7,369,795.36	1,966,409.64	78.94
TOTAL FOR FOOD SERVICE FUND (51)	.00	4,536,613.51	-4,536,613.51	.00

## ANNUAL FINANCIAL REPORT FOR FY 2023

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

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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	-5,865.00	5,865.00	.00
5341	SALE OF EQUIPMENT ETC	.00	-77,486.38	77,486.38	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	-83,351.38	83,351.38	.00
	TOTAL OTHER RECEIPTS	.00	-83,351.38	83,351.38	.00
	TOTAL RECEIPTS	.00	-83,351.38	83,351.38	.00
	TOTAL REVENUES	.00	-83,351.38	83,351.38	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	3,452,032.93	-3,452,032.93	.00
TOTAL 1000 INSTRUCTION	.00	3,452,032.93	-3,452,032.93	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	2,054.23	-2,054.23	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	2,054.23	-2,054.23	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	11,925.08	-11,925.08	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	11,925.08	-11,925.08	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	20,478.77	-20,478.77	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	20,478.77	-20,478.77	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	14,852.00	-14,852.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	14,852.00	-14,852.00	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	35,628.57	-35,628.57	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	35,628.57	-35,628.57	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	6,596,141.16	-6,596,141.16	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	6,596,141.16	-6,596,141.16	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	1,307,074.32	-1,307,074.32	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	1,307,074.32	-1,307,074.32	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	716.32	-716.32	.00

## ANNUAL FINANCIAL REPORT FOR FY 2023

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	716.32	-716.32	.00
TOTAL EXPENDITURES	.00	11,440,903.38	-11,440,903.38	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-11,524,254.76	11,524,254.76	.00



# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE ASSETS (81)		APPROP	ACTUAL	BUDGET	USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	-175.00	175.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	-175.00	175.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	-175.00	175.00	.00
	TOTAL RECEIPTS	.00	-175.00	175.00	.00
	TOTAL REVENUES	.00	-175.00	175.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2023

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	81,429.20	-81,429.20	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	81,429.20	-81,429.20	.00
	TOTAL EXPENDITURES	.00	81,429.20	-81,429.20	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-81,604.20	81,604.20	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

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

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	132,906,672.50	183,325,357.05	-50,418,684.55	137.94
TOTAL OF EXPENDITURES FUND 1	132,906,672.50	152,560,103.67	-19,653,431.17	114.79
TOTAL FOR FUND 1	.00	30,765,253.38	-30,765,253.38	.00
TOTAL OF REVENUES FUND 2	11,090,443.42	17,407,985.41	-6,317,541.99	156.96
TOTAL OF EXPENDITURES FUND 2	11,090,443.42	17,407,985.41	-6,317,541.99	156.96
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 21	1,023,845.29	970,704.77	53,140.52	94.81
TOTAL OF EXPENDITURES FUND 21	1,023,845.29	388,894.28	634,951.01	37.98
TOTAL FOR FUND 21	.00	581,810.49	-581,810.49	.00
TOTAL OF REVENUES FUND 23	2,310,050.41	2,959,962.19	-649,911.78	128.13
TOTAL OF EXPENDITURES FUND 23	2,310,050.41	2,959,962.19	-649,911.78	128.13
TOTAL FOR FUND 23	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	2,362,290.97	2,716,329.91	-354,038.94	114.99
TOTAL OF EXPENDITURES FUND 25	2,362,290.97	2,163,053.86	199,237.11	91.57
TOTAL FOR FUND 25	.00	553,276.05	-553,276.05	.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	20,230,449.00	20,230,449.00	.00	100.00
TOTAL OF EXPENDITURES FUND 320	20,230,449.00	19,358,295.21	872,153.79	95.69
TOTAL FOR FUND 320	.00	872,153.79	-872,153.79	.00
TOTAL OF REVENUES FUND 360	45,314,026.95	4,850,154.74	40,463,872.21	10.70
TOTAL OF EXPENDITURES FUND 360	45,547,459.60	37,828,102.83	7,719,356.77	83.05
TOTAL FOR FUND 360	-233,432.65	-32,977,948.09	32,744,515.44	999.99
TOTAL OF REVENUES FUND 400	18,887,121.93	21,551,026.01	-2,663,904.08	114.10
TOTAL OF EXPENDITURES FUND 400	18,887,121.93	21,551,026.01	-2,663,904.08	114.10
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	9,336,205.00	11,906,408.87	-2,570,203.87	127.53
TOTAL OF EXPENDITURES FUND 51	9,336,205.00	7,369,795.36	1,966,409.64	78.94
TOTAL FOR FUND 51	.00	4,536,613.51	-4,536,613.51	.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	-83,351.38	83,351.38	.00
TOTAL OF EXPENDITURES FUND 8	.00	11,440,903.38	-11,440,903.38	.00
TOTAL FOR FUND 8	.00	-11,524,254.76	11,524,254.76	.00
TOTAL OF REVENUES FUND 81	.00	-175.00	175.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	81,429.20	-81,429.20	.00
TOTAL FOR FUND 81	.00	-81,604.20	81,604.20	.00

# KENTON COUNTY BOARD OF EDUCATION



## ANNUAL FINANCIAL REPORT FOR FY 2023

	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	180,587,413.59	240,844,654.20	-60,257,240.61	133.37
GRAND TOTAL OF EXPENDITURES	180,587,413.59	203,535,546.98	-22,948,133.39	112.71
GRAND TOTAL	.00	37,309,107.22	-37,309,107.22	.00

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