



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

Issue Paper

DATE:

July 25, 2025

AGENDA ITEM (ACTION ITEM):

Consider/Approve: 2025 Unaudited Annual Financial Report

APPLICABLE BOARD POLICY:

4.9 Financial Statements

HISTORY/BACKGROUND:

The 2025 Unaudited Annual Financial Report was filed with KDE on July 24, 2025. As the first filing of financial results for the 2025 school year, it reflects the financial position of the school district at June 30, 2025 as of July 23rd. 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, 2025. A summary of significant activity and position for each fund is provided.

The General Fund reflects a Total Fund Balance of \$ 47,985,769 as of June 30, 2025 with the following restrictions, commitments and assignments of those funds as follows:

• Restricted for Grants	\$ 21,909
• Committed for SBDM School Allocations	\$ 821,962
• Committed for Future Sick Leave payments	\$ 795,067
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000
• Assigned for Inventory & Purchase Obligations	\$ 724,324

FISCAL/BUDGETARY IMPACT:

\$193,922,377

RECOMMENDATION:

Approval: 2025 Unaudited Annual Financial Report and General Fund Balance restrictions and commitments as presented.

CONTACT PERSON:

Susan Bentle, Executive Director - Finance

Principal



District Administrator



Superintendent

2025 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	\$ 17,040,496
Treasury Notes	\$ 30,000,300
Taxes & Other Revenue Receivables	\$ 1,266,155
Current Obligations Payable	\$ 573,142
Total Fund Balance	\$ 47,985,769
• Restricted for Grants	\$ 21,909
• Committed for SBDM School Allocations	\$ 821,962
• Committed for Future Sick Leave payments	\$ 795,067
• Assigned for KISTA Bus Lease Debt	\$ 2,500,000
• Assigned for Inventory & Purchase Obligations	\$ 724,324
• Unassigned Fund Balance	\$ 43,122,507 25.8 % of GF/FS Budget
➤ Total Collected Revenue*	\$ 119,613,006
• Local Tax Revenue, 60%	\$ 71,302,148
• SEEK Revenue, 33%	\$ 40,847,671
• Interest Income	\$ 2,655,121
❖ Actual to Budgeted Revenues – 102 %	
❖ Motor Vehicle Tax – Greater than budgeted,	\$ 799,802
❖ Interest Income - Greater than budgeted,	\$ 1,555,087
➤ Total Expenditures*	\$ 113,381,336
• Salaries & Benefits, 83%	\$ 93,904,738
• Materials, Facilities, Transportation & Other, 16%	\$ 18,051,825
❖ Actual to Budgeted Expenditures – 92.4 %	
❖ Salaries & Benefits – Less than budgeted,	\$ 4,815,820
❖ Materials - Less than budgeted,	\$ 1,993,393

*Excludes KISTA Capital Lease Financing

Special Revenue Fund

➤ Federal Grant Revenue	\$ 9,160,166
• ESSER Grant Funds	\$ 1,624,396
➤ State Grant Revenue	\$ 5,054,951
➤ Total Grant Expenditures, 69% Salaries/Benefits	\$ 14,560,245

Construction Fund

➤ Cash Position	\$ 39,092,217
▪ Revenue Bond Receipts	\$ 48,371,795
▪ Construction Expenditures	\$ 32,982,365

Building Fund

➤ Cash Position		\$ 2,616,497
➤ State Revenue, FSPK		\$ 3,513,652
➤ Local Property Revenue, Nickel Taxes		\$ 19,974,207
▪ 2025 Expenditures, 93 % Debt Service	\$ 19,999,207	
▪ 2025 Transfers to Construction Fund	\$ 1,449,884	

Debt Service Fund

➤ Transfer Revenue from General, Building Funds		\$ 20,801,617
▪ Principal Payments on Debt	\$ 14,043,253	
▪ Interest Payments on Debt	\$ 6,758,364	

Food Service Fund

➤ Cash Position		\$ 3,565,570
➤ Current Obligations Payable		\$ 163,017
➤ Net Asset Fund Balance		\$ 3,446,170
▪ Carryover Revenue	\$ 4,633,692	
▪ Collected Revenue	\$ 7,065,083	
• Federal Lunch Program 90%	\$ 6,348,645	
▪ Total Expenditures	\$ 8,248,131	

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	10,734,385.66
CASH IN BANK	10,764.35
CASH IN BANK	47,880.17
CASH IN BANK	17,963.56
CASH IN BANK	5,171,643.49
CASH WITH FISCAL AGENTS	1,134,467.06
INVESTMENTS	30,000,299.65
ACCOUNTS RECEIVABLE	1,266,154.53
INVENTORIES FOR CONSUMPTION	139,055.36
Good Faith Deposits	36,298.00
TOTAL ASSETS	48,558,911.83
LIABILITIES	
ACCOUNTS PAYABLE	-369,314.52
ACI LIABILITY	-76,381.59
PCARD LIABILITY	-6,974.83
ACCR SALARIES & BENEFIT PAYABLE	-67,667.75
HI EMPLOYEE COST	-656.28
UNEMPLOYMENT PAYABLE	-10,218.48
STATE TAX WITHHELD PAYABLE	-300.75
KTRS WITHHELD PAYABLE	3,568.50
CERS WITHHELD PAYABLE	57.82
DEFERRED REVENUE	-45,254.17
TOTAL LIABILITIES	-573,142.05
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-139,055.36
RESTRICTED - OTHER	-21,909.11
COMMITTED - SITE-BASED CFWD	-821,962.09
COMMITTED - SICK LEAVE PAYABLE	-795,066.82
ASSIGNED-PURCH OBL - PRD 13/YE	-585,269.16
ASSIGNED - OTHER	-2,500,000.00
UNASSIGNED FUND BALANCE	-43,122,507.24
TOTAL FUND BALANCE FOR FUND 1	-47,985,769.78

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE (2)		ACCOUNT
ASSETS		BALANCE
CASH IN BANK	-1,082,661.39	
ACCOUNTS RECEIVABLE	1,437,845.67	
TOTAL ASSETS	355,184.28	
LIABILITIES		
ACCOUNTS PAYABLE	-18,687.78	
ACI LIABILITY	-15,590.66	
PCARD LIABILITY	-5,414.86	
DEFERRED REVENUE	-315,490.98	
TOTAL LIABILITIES	-355,184.28	

BALANCE SHEET REPORT FOR FY2025

DISTRICT ACTIVITY FUND (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		426,798.71
ACCOUNTS RECEIVABLE		5,551.00
TOTAL ASSETS		432,349.71
LIABILITIES		
ACCOUNTS PAYABLE		-8,422.84
ACI LIABILITY		-1,669.58
TOTAL LIABILITIES		-10,092.42
FUND BALANCE		
COMMITTED FUND BALANCE		-406,621.07
ASSIGNED-PURCH OBL - PRD 13/YE		-15,636.22
TOTAL FUND BALANCE FOR FUND 21		-422,257.29

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE ACADEMY FUND (23)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		622,034.75
TOTAL ASSETS		622,034.75
LIABILITIES		
ACCOUNTS PAYABLE		-542,105.00
TOTAL LIABILITIES		-542,105.00
FUND BALANCE		
COMMITTED FUND BALANCE		-79,929.75
TOTAL FUND BALANCE FOR FUND 23		-79,929.75

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE STUDENT ACTIVI (25)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,477,227.34
ACCOUNTS RECEIVABLE		326.70
TOTAL ASSETS		1,477,554.04
LIABILITIES		
ACCOUNTS PAYABLE		-2,100.82
TOTAL LIABILITIES		-2,100.82
FUND BALANCE		
RESTRICTED - OTHER		-1,475,453.22
TOTAL FUND BALANCE FOR FUND 25		-1,475,453.22

BALANCE SHEET REPORT FOR FY2025

BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		2,616,497.56
TOTAL ASSETS		2,616,497.56
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-2,616,497.56
TOTAL FUND BALANCE FOR FUND 320		-2,616,497.56

BALANCE SHEET REPORT FOR FY2025

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,996,428.57
CASH IN BANK		23,569,677.70
CASH WITH FISCAL AGENTS		11,526,110.46
TOTAL ASSETS		39,092,216.73
LIABILITIES		
ACCOUNTS PAYABLE		-2,366,325.44
TOTAL LIABILITIES		-2,366,325.44
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-36,725,891.29
TOTAL FUND BALANCE FOR FUND 360		-36,725,891.29

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,565,569.91
ACCOUNTS RECEIVABLE	59,348.22
ALLOW FOR UNCOLLECTIBLE	-15,730.86
INVENTORIES FOR CONSUMPTION	162,538.69
DEFERRED OUTFLOW OF RES - OPEB	476,399.00
DEFERRED OUTFLOW OF RES - PENS	1,235,988.00
TOTAL ASSETS	5,484,112.96
LIABILITIES	
ACCOUNTS PAYABLE	-17,620.29
ACI LIABILITY	-3,408.54
ADVANCES FROM GRANTORS	-57,655.27
UNFUNDED OPEB LIABILITY	61,064.00
UNFUNDED PENSION LIABILITY	-4,591,414.00
ACCRUED SICK PAY LIABILITY	-84,332.72
DEFERRED INFLOW OF RES - OPEB	-1,861,515.00
DEFERRED INFLOW OF RES - PENS	-1,110,848.00
TOTAL LIABILITIES	-7,665,729.82
FUND BALANCE	
RESTRICTED - OTHER OPEB LIAB	1,324,052.00
RESTRICTED-NET ASSETS (FS PEN)	4,466,274.00
RESTRICTED-NET ASSETS(FD SVC)	-3,446,170.45
RESTRICTED FUND BAL - INVENTOR	-162,538.69
TOTAL FUND BALANCE FOR FUND 51	2,181,616.86

BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	12,092,199.19
LAND IMPROVEMENTS	7,243,557.91
ACCUM DEPR LAND IMPROVEMENTS	-4,081,801.97
BUILDINGS & BLDG IMPROVEMENTS	411,153,478.00
ACCUM DEPR BUILDINGS	-156,994,229.70
TECHNOLOGY EQUIPMENT	13,805,927.66
ACCUM DEPR TECHNOLOGY EQUIP	-9,340,036.80
VEHICLES	14,644,353.34
ACCUM DEPR VEHICLES	-7,972,693.75
GENERAL EQUIPMENT	7,374,202.56
ACCUM DEPR GENERAL EQUIPMENT	-3,297,182.71
CWIP	21,651,735.66
ACCUM DEPR INFRASTRUCTURE	-209,216.96
TOTAL ASSETS	306,070,292.43
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	-302,819,495.93
INVESTMENT BUSINESS ASSETS	-3,250,796.50
TOTAL FUND BALANCE FOR FUND 8	-306,070,292.43

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)		ACCOUNT
ASSETS		BALANCE
TECHNOLOGY EQUIPMENT		23,470.16
ACCUM DEPR TECHNOLOGY EQUIP		-11,132.44
VEHICLES		59,923.00
ACCUM DEPR VEHICLES		-59,923.00
GENERAL EQUIPMENT		2,820,722.80
ACCUM DEPR GENERAL EQUIPMENT		-2,003,625.90
TOTAL ASSETS		829,434.62
FUND BALANCE		
INVESTMENT GOVERNMENTAL ASSETS		596,594.73
INVESTMENT BUSINESS ASSETS		-1,426,029.35
TOTAL FUND BALANCE FOR FUND 81		-829,434.62

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)

ACCOUNT
BALANCE

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

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	37,778,625.72	38,390,872.23	-612,246.51	101.62
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL REAL PROPERTY TAX	52,343,845.00	52,154,197.04	189,647.96	99.64
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113	FRANCHISE TAX	2,500,000.00	2,599,118.85	-99,118.85	103.96
1114	PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	300,000.00	468,549.31	-168,549.31	156.18
1116	DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117	MOTOR VEHICLE TAX	7,500,000.00	8,299,802.48	-799,802.48	110.66
1118	UNMINED MINERALS TAX	.00	.00	.00	.00
	TOTAL AD VALOREM TAXES	62,643,845.00	63,521,667.68	-877,822.68	101.40
SALES & USE TAXES					
1121	UTILITIES TAX	7,000,000.00	6,867,324.39	132,675.61	98.10
	TOTAL SALES & USE TAXES	7,000,000.00	6,867,324.39	132,675.61	98.10
INCOME TAXES					
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
	TOTAL INCOME TAXES	.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
	TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	100,000.00	98,438.29	1,561.71	98.44
1192	EXCISE TAX	.00	.00	.00	.00
	TOTAL OTHER TAXES	100,000.00	98,438.29	1,561.71	98.44
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 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TUITION					
1310	TUITION FROM INDIVIDUALS	180,000.00	185,614.72	-5,614.72	103.12
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	185,614.72	-5,614.72	103.12
TRANSPORTATION					
1410	TRANSP FEES - INDIVIDUALS	.00	.00	.00	.00
1420	TRANSP FEES - KY LSD	30,000.00	22,417.88	7,582.12	74.73
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	650,000.00	668,682.00	-18,682.00	102.87
	TOTAL TRANSPORTATION	680,000.00	691,099.88	-11,099.88	101.63
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	1,100,034.00	2,655,121.59	-1,555,087.59	241.37
1520	SEEK INTEREST	.00	.00	.00	.00
1540	RENTS FROM INVESTMENT PROPERTY	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	1,100,034.00	2,655,121.59	-1,555,087.59	241.37
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	4,007.00	-4,007.00	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	4,007.00	-4,007.00	.00
COMMUNITY SERVICE ACTIVITIES					
1811	COMMUNITY SERVICE ACTIVITIES	2,500.00	26,551.95	-24,051.95	999.99
	TOTAL COMMUNITY SERVICE ACTIVITIES	2,500.00	26,551.95	-24,051.95	999.99
OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	175,000.00	148,604.05	26,395.95	84.92
1912	BUS RENTAL	150,000.00	179,968.02	-29,968.02	119.98
1919	OTHER RENTAL REVENUE	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1925	REIMBURSEMENTS	672,495.22	385,091.06	287,404.16	57.26
1941	TEXTBOOK SALES	.00	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1952	SERVICE TO NON KY LSD	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	100,000.00	147,007.10	-47,007.10	147.01
1990	MISCELLANEOUS REVENUE	500.00	110.00	390.00	22.00
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1993	OTHER REBATES	.00	10,000.00	-10,000.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,097,995.22	870,780.23	227,214.99	79.31
TOTAL REVENUE FROM LOCAL SOURCES		72,804,374.22	74,920,605.73	-2,116,231.51	102.91
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	40,920,659.00	40,847,671.00	72,988.00	99.82
TOTAL STATE PROGRAM		40,920,659.00	40,847,671.00	72,988.00	99.82
OTHER STATE FUNDING					
3120	OTHER STATE FUNDING	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	200,000.00	188,844.00	11,156.00	94.42
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	13,434.00	-13,434.00	.00
TOTAL OTHER STATE FUNDING		200,000.00	202,278.00	-2,278.00	101.14
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERIFICATION SU	65,000.00	58,246.00	6,754.00	89.61
3131	STATE MISC REIMBURSEMENT	60,000.00	35,595.43	24,404.57	59.33
3132	SPEECH LANGUAGE PATH REIMBURSE	.00	33,316.00	-33,316.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		125,000.00	127,157.43	-2,157.43	101.73
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	500,000.00	814,717.68	-314,717.68	162.94
TOTAL REVENUE IN LIEU OF TAXES/STATE		500,000.00	814,717.68	-314,717.68	162.94
REVENUE FOR ON BEHALF PAYMENTS					

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900	ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	41,745,659.00	41,991,824.11	-246,165.11	100.59
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	550,000.00	640,364.61	-90,364.61	116.43
	TOTAL FEDERAL REIMBURSEMENT	550,000.00	640,364.61	-90,364.61	116.43
	TOTAL REVENUE FROM FEDERAL SOURCES	550,000.00	640,364.61	-90,364.61	116.43
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	1,293,000.00	1,293,028.00	-28.00	100.00
5220	INDIRECT COSTS TRANSFER	532,631.70	610,551.07	-77,919.37	114.63
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,825,631.70	1,903,579.07	-77,947.37	104.27
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	50,000.00	156,632.10	-106,632.10	313.26
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	50,000.00	156,632.10	-106,632.10	313.26
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE PROCEEDS	.00	1,621,406.00	-1,621,406.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL CAPITAL LEASE PROCEEDS		.00	1,621,406.00	-1,621,406.00	.00
CAPITAL CONTRIBUTIONS					
5610	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00
TOTAL CAPITAL CONTRIBUTIONS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		1,875,631.70	3,681,617.17	-1,805,985.47	196.29
TOTAL RECEIPTS		116,975,664.92	121,234,411.62	-4,258,746.70	103.64
TOTAL REVENUES		154,754,290.64	159,625,283.85	-4,870,993.21	103.15

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	57,232,566.71	54,710,216.07	2,522,350.64	95.59
0200	EMPLOYEE BENEFITS	4,553,015.89	3,790,527.62	762,488.27	83.25
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	613,021.37	90,214.97	522,806.40	14.72
0400	PURCHASED PROPERTY SERVICES	178,932.60	109,664.28	69,268.32	61.29
0500	OTHER PURCHASED SERVICES	172,716.33	164,771.19	7,945.14	95.40
0600	SUPPLIES	1,669,938.74	1,469,237.56	200,701.18	87.98
0700	PROPERTY	291,609.28	156,906.71	134,702.57	53.81
0800	DEBT SERVICE AND MISCELLANEOUS	93,794.35	103,559.45	-9,765.10	110.41
TOTAL 1000 INSTRUCTION		64,805,595.27	60,595,097.85	4,210,497.42	93.50
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	7,144,792.36	7,305,777.77	-160,985.41	102.25
0200	EMPLOYEE BENEFITS	531,949.09	489,247.18	42,701.91	91.97
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	12,498.00	3,075.00	9,423.00	24.60
0400	PURCHASED PROPERTY SERVICES	.00	45.29	-45.29	.00
0500	OTHER PURCHASED SERVICES	36,684.18	24,676.41	12,007.77	67.27
0600	SUPPLIES	118,114.00	102,639.31	15,474.69	86.90
0700	PROPERTY	3,000.00	12,464.72	-9,464.72	415.49
0800	DEBT SERVICE AND MISCELLANEOUS	63,180.00	44,593.43	18,586.57	70.58
TOTAL 2100 STUDENT SUPPORT SERVICES		7,910,217.63	7,982,519.11	-72,301.48	100.91
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	3,174,471.65	2,824,047.75	350,423.90	88.96
0200	EMPLOYEE BENEFITS	245,802.56	237,129.64	8,672.92	96.47
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	23,000.00	5,523.00	17,477.00	24.01
0400	PURCHASED PROPERTY SERVICES	52,745.00	22,986.77	29,758.23	43.58
0500	OTHER PURCHASED SERVICES	41,784.92	42,246.85	-461.93	101.11
0600	SUPPLIES	357,426.15	155,775.64	201,650.51	43.58
0700	PROPERTY	516,433.31	10,340.72	506,092.59	2.00
0800	DEBT SERVICE AND MISCELLANEOUS	48,180.00	32,950.27	15,229.73	68.39
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		4,459,843.59	3,331,000.64	1,128,842.95	74.69
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	561,507.16	741,404.17	-179,897.01	132.04
0200	EMPLOYEE BENEFITS	35,376.85	70,716.64	-35,339.79	199.90
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,699,185.15	1,656,632.76	42,552.39	97.50
0400	PURCHASED PROPERTY SERVICES	196,913.00	201,552.07	-4,639.07	102.36
0500	OTHER PURCHASED SERVICES	42,952.53	18,320.82	24,631.71	42.65
0600	SUPPLIES	75,994.20	17,781.93	58,212.27	23.40

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700	PROPERTY	31,717.87	10,031.95	21,685.92	31.63
0800	DEBT SERVICE AND MISCELLANEOUS	53,763.76	45,005.41	8,758.35	83.71
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,697,410.52	2,761,445.75	-64,035.23	102.37
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	7,625,054.47	7,274,905.04	350,149.43	95.41
0200	EMPLOYEE BENEFITS	811,929.15	791,483.35	20,445.80	97.48
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	14,612.00	4,590.50	10,021.50	31.42
0400	PURCHASED PROPERTY SERVICES	13,000.00	3,673.43	9,326.57	28.26
0500	OTHER PURCHASED SERVICES	43,785.67	21,085.08	22,700.59	48.16
0600	SUPPLIES	45,596.74	32,718.29	12,878.45	71.76
0700	PROPERTY	9,855.20	7,034.31	2,820.89	71.38
0800	DEBT SERVICE AND MISCELLANEOUS	8,000.00	3,298.00	4,702.00	41.23
TOTAL 2400 SCHOOL ADMIN SUPPORT		8,571,833.23	8,138,788.00	433,045.23	94.95
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	1,745,982.08	1,852,956.89	-106,974.81	106.13
0200	EMPLOYEE BENEFITS	511,405.80	463,333.02	48,072.78	90.60
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	142,665.25	66,827.89	75,837.36	46.84
0400	PURCHASED PROPERTY SERVICES	560.65	.00	560.65	.00
0500	OTHER PURCHASED SERVICES	704,680.07	644,695.78	59,984.29	91.49
0600	SUPPLIES	518,491.52	346,693.54	171,797.98	66.87
0700	PROPERTY	56,044.81	1,213.80	54,831.01	2.17
0800	DEBT SERVICE AND MISCELLANEOUS	2,300.00	.00	2,300.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		3,682,130.18	3,375,720.92	306,409.26	91.68
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	5,766,908.54	5,485,166.75	281,741.79	95.11
0200	EMPLOYEE BENEFITS	1,790,003.19	1,552,065.69	237,937.50	86.71
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	677,451.74	608,259.93	69,191.81	89.79
0400	PURCHASED PROPERTY SERVICES	3,525,255.86	2,612,568.03	912,687.83	74.11
0500	OTHER PURCHASED SERVICES	369,560.43	354,509.06	15,051.37	95.93
0600	SUPPLIES	3,810,238.70	3,595,098.20	215,140.50	94.35
0700	PROPERTY	231,941.40	51,375.00	180,566.40	22.15
0800	DEBT SERVICE AND MISCELLANEOUS	.00	440.82	-440.82	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		16,171,359.86	14,259,483.48	1,911,876.38	88.18
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	5,329,382.68	4,895,193.67	434,189.01	91.85
0200	EMPLOYEE BENEFITS	1,647,753.88	1,378,977.37	268,776.51	83.69
0280	ON-BEHALF	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300	PURCHASED PROF AND TECH SERV	18,204.89	1,825.00	16,379.89	10.02
0400	PURCHASED PROPERTY SERVICES	102,425.74	46,809.18	55,616.56	45.70
0500	OTHER PURCHASED SERVICES	305,114.48	273,652.57	31,461.91	89.69
0600	SUPPLIES	1,418,467.19	1,147,200.39	271,266.80	80.88
0700	PROPERTY	130,000.00	1,623,576.40	-1,493,576.40	999.99
0800	DEBT SERVICE AND MISCELLANEOUS	25,923.00	11,772.24	14,150.76	45.41
TOTAL 2700 STUDENT TRANSPORTATION		8,977,271.86	9,379,006.82	-401,734.96	104.48
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	33,700.00	37,396.93	-3,696.93	110.97
0200	EMPLOYEE BENEFITS	6,422.55	4,193.19	2,229.36	65.29
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	4,000.09	50.00	3,950.09	1.25
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	20,000.00	14,225.18	5,774.82	71.13
TOTAL 3300 COMMUNITY SERVICES		65,340.64	55,865.30	9,475.34	85.50
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,424,772.80	1,424,772.80	.00	100.00
TOTAL 5100 DEBT SERVICE		1,424,772.80	1,424,772.80	.00	100.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	3,725,455.70	3,699,041.51	26,414.19	99.29
TOTAL 5200 FUND TRANSFERS		3,725,455.70	3,699,041.51	26,414.19	99.29
5300 CONTINGENCY					
0840	CONTINGENCY	32,263,059.36	.00	32,263,059.36	.00
TOTAL 5300 CONTINGENCY		32,263,059.36	.00	32,263,059.36	.00
TOTAL EXPENDITURES		115,754,290.64	115,002,742.18	39,751,548.46	74.31
TOTAL FOR GENERAL FUND (1)		.00	44,622,541.67	-44,622,541.67	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

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	121,253.80	61,039.50	60,214.30	50.34
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	121,253.80	61,039.50	60,214.30	50.34
	TOTAL REVENUE FROM LOCAL SOURCES	121,253.80	61,039.50	60,214.30	50.34
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 2025

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	4,965,007.00	5,054,951.27	-89,944.27	101.81
	TOTAL RESTRICTED	4,965,007.00	5,054,951.27	-89,944.27	101.81
	TOTAL REVENUE FROM STATE SOURCES	4,965,007.00	5,054,951.27	-89,944.27	101.81
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	7,321,031.75	9,160,166.58	-1,839,134.83	125.12
	TOTAL RESTRICTED THROUGH THE STATE	7,321,031.75	9,160,166.58	-1,839,134.83	125.12
	TOTAL REVENUE FROM FEDERAL SOURCES	7,321,031.75	9,160,166.58	-1,839,134.83	125.12
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	261,632.00	284,087.00	-22,455.00	108.58
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	261,632.00	284,087.00	-22,455.00	108.58
	TOTAL OTHER RECEIPTS	261,632.00	284,087.00	-22,455.00	108.58
	TOTAL RECEIPTS	12,668,924.55	14,560,244.35	-1,891,319.80	114.93
	TOTAL REVENUES	12,668,924.55	14,560,244.35	-1,891,319.80	114.93

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,404,042.19	5,638,283.99	-234,241.80	104.33
0200	EMPLOYEE BENEFITS	1,374,334.49	1,373,811.28	523.21	99.96
0300	PURCHASED PROF AND TECH SERV	560,702.59	354,628.93	206,073.66	63.25
0400	PURCHASED PROPERTY SERVICES	120,920.00	4,945.12	115,974.88	4.09
0500	OTHER PURCHASED SERVICES	165,311.49	127,010.65	38,300.84	76.83
0600	SUPPLIES	1,147,903.66	1,951,837.18	-803,933.52	170.03
0700	PROPERTY	207,109.76	308,310.37	-101,200.61	148.86
0800	DEBT SERVICE AND MISCELLANEOUS	46,122.80	36,272.37	9,850.43	78.64
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		9,026,446.98	9,795,099.89	-768,652.91	108.52
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	66,888.04	330,194.56	-263,306.52	493.65
0200	EMPLOYEE BENEFITS	23,974.43	106,396.28	-82,421.85	443.79
0300	PURCHASED PROF AND TECH SERV	40,436.28	15,435.09	25,001.19	38.17
0500	OTHER PURCHASED SERVICES	3,709.99	2,640.05	1,069.94	71.16
0600	SUPPLIES	72,854.14	96,795.30	-23,941.16	132.86
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	100.00	-100.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		207,862.88	551,561.28	-343,698.40	265.35
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	962,740.31	1,214,792.45	-252,052.14	126.18
0200	EMPLOYEE BENEFITS	203,748.89	290,590.39	-86,841.50	142.62
0300	PURCHASED PROF AND TECH SERV	1,800.00	198.00	1,602.00	11.00
0400	PURCHASED PROPERTY SERVICES	4,000.00	435,577.00	-431,577.00	999.99
0500	OTHER PURCHASED SERVICES	4,600.00	3,155.21	1,444.79	68.59
0600	SUPPLIES	36,829.00	120,969.68	-84,140.68	328.46
0700	PROPERTY	3,735.00	23,411.04	-19,676.04	626.80
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,217,453.20	2,088,693.77	-871,240.57	171.56
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	86,960.74	23,618.14	63,342.60	27.16
0200	EMPLOYEE BENEFITS	14,560.00	6,835.85	7,724.15	46.95
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,000.00	.00	3,000.00	.00
0600	SUPPLIES	8,122.96	.00	8,122.96	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		112,643.70	30,453.99	82,189.71	27.04

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	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	468.25	436.80	31.45	93.28
0200	EMPLOYEE BENEFITS	.00	81.40	-81.40	.00
0300	PURCHASED PROF AND TECH SERV	405,000.00	484,997.42	-79,997.42	119.75
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	5,500.00	2,559.07	2,940.93	46.53
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	410,968.25	488,074.69	-77,106.44	118.76
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	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
3100	FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	970,322.06	972,356.88	-2,034.82	100.21

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
0200	EMPLOYEE BENEFITS	74,213.73	69,784.94	4,428.79	94.03
0300	PURCHASED PROF AND TECH SERV	22,943.88	21,283.88	1,660.00	92.76
0400	PURCHASED PROPERTY SERVICES	.00	871.26	-871.26	.00
0500	OTHER PURCHASED SERVICES	16,688.50	13,631.01	3,057.49	81.68
0600	SUPPLIES	210,859.87	214,208.32	-3,348.45	101.59
0700	PROPERTY	4,988.75	4,540.92	447.83	91.02
0800	DEBT SERVICE AND MISCELLANEOUS	7,180.00	6,733.30	446.70	93.78
TOTAL 3300 COMMUNITY SERVICES		1,307,196.79	1,303,410.51	3,786.28	99.71
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	10,398.00	-10,398.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,000.00	7,384.22	-2,384.22	147.68
0600	SUPPLIES	23,264.00	132,179.48	-108,915.48	568.17
0700	PROPERTY	260,074.00	.00	260,074.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		288,338.00	149,961.70	138,376.30	52.01
5200 FUND TRANSFERS					
0900	OTHER ITEMS	98,014.75	152,988.52	-54,973.77	156.09
TOTAL 5200 FUND TRANSFERS		98,014.75	152,988.52	-54,973.77	156.09
TOTAL EXPENDITURES		12,668,924.55	14,560,244.35	-1,891,319.80	114.93
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		424,910.41	424,910.41	.00	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	3,675.00	.00	3,675.00	.00
1710A	ADMISSIONS-ATHLETICS	24,600.00	18,000.00	6,600.00	73.17
1720	BOOKSTORE SALES	2,334.20	1,793.25	540.95	76.83
1740	STUDENT FEES	14,303.95	6,227.50	8,076.45	43.54
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00	.00
1750A	DONATIONS-ATHLETICS	.00	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	152,043.69	72,331.22	79,712.47	47.57
1790A	OTHER ATHLETIC ACTIVITIES	95,550.35	4,000.00	91,550.35	4.19
TOTAL STUDENT ACTIVITIES		292,507.19	102,351.97	190,155.22	34.99
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	68,309.96	45,455.21	22,854.75	66.54
1920A	CONTRIBUTIONS/DONATIONS-ATHLET	4,713.84	.00	4,713.84	.00
1925	REIMBURSEMENTS	8,150.66	11,075.33	-2,924.67	135.88
1993	OTHER REBATES	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		81,174.46	56,530.54	24,643.92	69.64
TOTAL REVENUE FROM LOCAL SOURCES		373,681.65	158,882.51	214,799.14	42.52
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	9,773.00	233,047.81	-223,274.81	999.99
TOTAL INTERFUND TRANSFERS		9,773.00	233,047.81	-223,274.81	999.99
SALE OR COMP FOR LOSS OF ASSETS					
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		9,773.00	233,047.81	-223,274.81	999.99
TOTAL RECEIPTS		383,454.65	391,930.32	-8,475.67	102.21
TOTAL REVENUES		808,365.06	816,840.73	-8,475.67	101.05

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	70,739.95	148,702.38	-77,962.43	210.21
0200	EMPLOYEE BENEFITS	.00	18,939.66	-18,939.66	.00
0300	PURCHASED PROF AND TECH SERV	.00	5,861.00	-5,861.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	5,270.38	-5,270.38	.00
0500	OTHER PURCHASED SERVICES	900.00	12,309.57	-11,409.57	999.99
0600	SUPPLIES	695,068.97	125,480.66	569,588.31	18.05
0700	PROPERTY	14,740.00	27,032.49	-12,292.49	183.40
0800	DEBT SERVICE AND MISCELLANEOUS	280.00	3,638.84	-3,358.84	999.99
TOTAL 1000 INSTRUCTION		781,728.92	347,234.98	434,493.94	44.42
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	565.65	-565.65	.00
0600	SUPPLIES	.00	819.62	-819.62	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	1,385.27	-1,385.27	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0300	PURCHASED PROF AND TECH SERV	.00	60.00	-60.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	15,285.58	7,847.24	7,438.34	51.34
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		15,285.58	7,907.24	7,378.34	51.73
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	363.55	2,477.83	-2,114.28	681.57
0200	EMPLOYEE BENEFITS	.00	1,210.67	-1,210.67	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	8,150.66	.00	8,150.66	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	33,250.00	-33,250.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		8,514.21	36,938.50	-28,424.29	433.85
2700 STUDENT TRANSPORTATION					
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,836.35	1,117.45	1,718.90	39.40

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2700 STUDENT TRANSPORTATION	2,836.35	1,117.45	1,718.90	39.40
TOTAL EXPENDITURES	808,365.06	394,583.44	413,781.62	48.81
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	422,257.29	-422,257.29	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

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	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL INTERFUND TRANSFERS	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL OTHER RECEIPTS	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL RECEIPTS	2,635,000.00	2,635,000.00	.00	100.00
	TOTAL REVENUES	2,635,000.00	2,635,000.00	.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE ACADEMY FUND (23)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	1,027,725.58	953,701.01	74,024.57	92.80
0200	EMPLOYEE BENEFITS	72,302.76	44,088.89	28,213.87	60.98
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	970,378.28	1,055,239.99	-84,861.71	108.75
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	305,830.00	288,905.62	16,924.38	94.47
0700	PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,376,236.62	2,341,935.51	34,301.11	98.56
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	15,491.55	.00	15,491.55	.00
0200	EMPLOYEE BENEFITS	4,461.54	.00	4,461.54	.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		19,953.09	.00	19,953.09	.00
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	182,082.00	185,263.65	-3,181.65	101.75
0200	EMPLOYEE BENEFITS	56,728.29	27,721.09	29,007.20	48.87
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	150.00	-150.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		238,810.29	213,134.74	25,675.55	89.25
TOTAL EXPENDITURES		2,635,000.00	2,555,070.25	79,929.75	96.97
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	79,929.75	-79,929.75	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI (25)		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	41,369.58	-41,369.58	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	41,369.58	-41,369.58	.00
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	340,632.90	-340,632.90	.00
1720	BOOKSTORE SALES	.00	416,523.73	-416,523.73	.00
1730	CLUB & OTHER DUES	.00	63,618.00	-63,618.00	.00
1740	STUDENT FEES	.00	349,296.98	-349,296.98	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	1,500,000.00	610,369.50	889,630.50	40.69
	TOTAL STUDENT ACTIVITIES	1,500,000.00	1,780,441.11	-280,441.11	118.70
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	196,738.19	-196,738.19	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	196,738.19	-196,738.19	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,500,000.00	2,018,548.88	-518,548.88	134.57
	TOTAL RECEIPTS	1,500,000.00	2,018,548.88	-518,548.88	134.57
	TOTAL REVENUES	1,500,000.00	2,018,548.88	-518,548.88	134.57

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0600	SUPPLIES	1,500,000.00	1,379,683.54	120,316.46	91.98
0800	DEBT SERVICE AND MISCELLANEOUS	.00	269,949.20	-269,949.20	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,500,000.00	1,649,632.74	-149,632.74	109.98
2900 OTHER INSTRUCTIONAL					
0600	SUPPLIES	.00	37,332.98	-37,332.98	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	37,332.98	-37,332.98	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	245,729.81	-245,729.81	.00
TOTAL 5200 FUND TRANSFERS		.00	245,729.81	-245,729.81	.00
TOTAL EXPENDITURES		1,500,000.00	1,932,695.53	-432,695.53	128.85
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		.00	85,853.35	-85,853.35	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		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	1,293,000.00	1,293,028.00	-28.00	100.00
	TOTAL RESTRICTED	1,293,000.00	1,293,028.00	-28.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	1,293,000.00	1,293,028.00	-28.00	100.00
	TOTAL RECEIPTS	1,293,000.00	1,293,028.00	-28.00	100.00
	TOTAL REVENUES	1,293,000.00	1,293,028.00	-28.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		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	1,293,000.00	1,293,028.00	-28.00	100.00
TOTAL 5200 FUND TRANSFERS		1,293,000.00	1,293,028.00	-28.00	100.00
TOTAL EXPENDITURES		1,293,000.00	1,293,028.00	-28.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
BUILDING FUND (\$ CENT LEVY) (320)					
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	19,974,207.00	19,974,207.00	.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	19,974,207.00	19,974,207.00	.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	19,974,207.00	19,974,207.00	.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	3,513,138.00	3,513,652.00	-514.00	100.01
	TOTAL RESTRICTED	3,513,138.00	3,513,652.00	-514.00	100.01
	TOTAL REVENUE FROM STATE SOURCES	3,513,138.00	3,513,652.00	-514.00	100.01
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	23,487,345.00	23,487,859.00	-514.00	100.00
	TOTAL REVENUES	23,487,345.00	23,487,859.00	-514.00	100.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		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	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 4100 LAND/SITE ACQUISITIONS	.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	3,483,344.61	.00	3,483,344.61	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	3,483,344.61	.00	3,483,344.61	.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	20,004,000.39	21,449,091.44	-1,445,091.05	107.22
	TOTAL 5200 FUND TRANSFERS	20,004,000.39	21,449,091.44	-1,445,091.05	107.22
	TOTAL EXPENDITURES	23,487,345.00	21,449,091.44	2,038,253.56	91.32
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	2,038,767.56	-2,038,767.56	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

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	1,028,318.35	-1,261,791.40	-440.44
TOTAL EARNINGS ON INVESTMENTS		-233,473.05	1,028,318.35	-1,261,791.40	-440.44
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	1,028,318.35	-1,261,791.40	-440.44
REVENUE FROM STATE SOURCES					
EXPENDITURE REIMBURSEMENTS					
3131 STATE MISC REIMBURSEMENT		.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS		.00	46,425,000.00	-46,425,000.00	.00
5120 BOND PREMIUM PROCEEDS		.00	1,946,794.78	-1,946,794.78	.00
TOTAL BOND ISSUANCE		.00	48,371,794.78	-48,371,794.78	.00
INTERFUND TRANSFERS					
5210 FUND TRANSFER		.00	1,449,884.00	-1,449,884.00	.00
TOTAL INTERFUND TRANSFERS		.00	1,449,884.00	-1,449,884.00	.00
TOTAL OTHER RECEIPTS		.00	49,821,678.78	-49,821,678.78	.00
TOTAL RECEIPTS		-233,473.05	50,849,997.13	-51,083,470.18	-999.99

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CONSTRUCTION FUND (360)				
TOTAL REVENUES	-233,473.05	50,849,997.13	-51,083,470.18	-999.99

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CONSTRUCTION FUND (360)				
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
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	.00	483,457.84	-483,457.84	.00
0400 PURCHASED PROPERTY SERVICES	.00	26,474,491.89	-26,474,491.89	.00
0600 SUPPLIES	.00	445,389.71	-445,389.71	.00
0700 PROPERTY	.00	185,264.21	-185,264.21	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	126,226.20	-126,226.20	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	27,714,829.85	-27,714,829.85	.00
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	.00	2,046,913.70	-2,046,913.70	.00
0400 PURCHASED PROPERTY SERVICES	.00	2,731,043.05	-2,731,043.05	.00
0600 SUPPLIES	.00	316,612.93	-316,612.93	.00
0700 PROPERTY	.00	35,966.00	-35,966.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	137,000.00	-137,000.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	5,267,535.68	-5,267,535.68	.00
4900 OTHER - FACILITIES				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
CONSTRUCTION FUND (360)					
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 4900 OTHER - FACILITIES	.00	.00	.00	.00
5100	DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.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	.00	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
	TOTAL EXPENDITURES	-40.40	32,982,365.53	-32,982,405.93	-999.99
	TOTAL FOR CONSTRUCTION FUND (360)	-233,432.65	17,867,631.60	-18,101,064.25	-999.99

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		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	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.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	20,819,456.09	20,801,616.95	17,839.14	99.91
	TOTAL INTERFUND TRANSFERS	20,819,456.09	20,801,616.95	17,839.14	99.91
OTHER ITEMS					
5600	OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	20,819,456.09	20,801,616.95	17,839.14	99.91
	TOTAL RECEIPTS	20,819,456.09	20,801,616.95	17,839.14	99.91
	TOTAL REVENUES	20,819,456.09	20,801,616.95	17,839.14	99.91

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	20,819,456.09	20,801,616.95	17,839.14	99.91
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	20,819,456.09	20,801,616.95	17,839.14	99.91
	TOTAL EXPENDITURES	20,819,456.09	20,801,616.95	17,839.14	99.91
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE FUND (51)		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	4,817,012.90	4,633,691.86	183,321.04	96.19
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	45,534.73	152,801.93	-107,267.20	335.57
	TOTAL EARNINGS ON INVESTMENTS	45,534.73	152,801.93	-107,267.20	335.57
FOOD SERVICE					
1611	LUNCH - REIMBURSABLE	.00	.00	.00	.00
1612	BREAKFAST - REIMBURSABLE	.00	.00	.00	.00
1621	LUNCH - NON REIMBURSABLE	36,000.00	19,806.15	16,193.85	55.02
1622	BREAKFAST - NON REIMBURSABLE	2,500.00	243.75	2,256.25	9.75
1624	A-LA-CARTE SALES	350,000.00	356,642.15	-6,642.15	101.90
1629	OTHER LUNCHRM RECEIPTS	3,000.00	21.02	2,978.98	.70
1631	CATERING	7,500.00	5,694.34	1,805.66	75.92
	TOTAL FOOD SERVICE	399,000.00	382,407.41	16,592.59	95.84
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	62,000.00	63,924.77	-1,924.77	103.10
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	62,000.00	63,924.77	-1,924.77	103.10
	TOTAL REVENUE FROM LOCAL SOURCES	506,534.73	599,134.11	-92,599.38	118.28
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	67,000.00	.00	67,000.00	.00
	TOTAL RESTRICTED	67,000.00	.00	67,000.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	67,000.00	.00	67,000.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE FUND (51)					
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	6,145,695.00	6,348,644.93	-202,949.93	103.30
	TOTAL RESTRICTED THROUGH THE STATE	6,145,695.00	6,348,644.93	-202,949.93	103.30
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	250,000.00	117,304.45	132,695.55	46.92
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	250,000.00	117,304.45	132,695.55	46.92
	TOTAL REVENUE FROM FEDERAL SOURCES	6,395,695.00	6,465,949.38	-70,254.38	101.10
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	6,969,229.73	7,065,083.49	-95,853.76	101.38
	TOTAL REVENUES	11,786,242.63	11,698,775.35	87,467.28	99.26

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

	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	2,694,496.29	2,473,190.44	221,305.85	91.79
0200 EMPLOYEE BENEFITS	727,624.34	675,053.12	52,571.22	92.77
0280 ON-BEHALF	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	43,500.00	8,874.29	34,625.71	20.40
0400 PURCHASED PROPERTY SERVICES	515,899.29	157,194.13	358,705.16	30.47
0500 OTHER PURCHASED SERVICES	138,470.24	14,741.33	123,728.91	10.65
0600 SUPPLIES	4,788,464.10	4,275,925.26	512,538.84	89.30
0700 PROPERTY	583,562.32	147,027.83	436,534.49	25.19
0800 DEBT SERVICE AND MISCELLANEOUS	35,000.00	28,789.55	6,210.45	82.26
0840 CONTINGENCY	1,799,226.05	.00	1,799,226.05	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	11,326,242.63	7,780,795.95	3,545,446.68	68.70
5200 FUND TRANSFERS				
0900 OTHER ITEMS	460,000.00	467,335.55	-7,335.55	101.59
TOTAL 5200 FUND TRANSFERS	460,000.00	467,335.55	-7,335.55	101.59
TOTAL EXPENDITURES	11,786,242.63	8,248,131.50	3,538,111.13	69.98
TOTAL FOR FOOD SERVICE FUND (51)	.00	3,450,643.85	-3,450,643.85	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

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 2025

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 2025

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	-16,258.85	16,258.85	.00
5331	SALE OF BUILDINGS	.00	-188,212.01	188,212.01	.00
5341	SALE OF EQUIPMENT ETC	.00	-57,490.00	57,490.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	-261,960.86	261,960.86	.00
	TOTAL OTHER RECEIPTS	.00	-261,960.86	261,960.86	.00
	TOTAL RECEIPTS	.00	-261,960.86	261,960.86	.00
	TOTAL REVENUES	.00	-261,960.86	261,960.86	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	3,593,344.34	-3,593,344.34	.00
TOTAL 1000 INSTRUCTION	.00	3,593,344.34	-3,593,344.34	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	16,927.32	-16,927.32	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	16,927.32	-16,927.32	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	17,409.97	-17,409.97	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	17,409.97	-17,409.97	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	48,798.95	-48,798.95	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	48,798.95	-48,798.95	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	21,544.14	-21,544.14	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	21,544.14	-21,544.14	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	45,558.17	-45,558.17	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	45,558.17	-45,558.17	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	8,451,277.84	-8,451,277.84	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	8,451,277.84	-8,451,277.84	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	1,506,800.79	-1,506,800.79	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	1,506,800.79	-1,506,800.79	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	13,701,661.52	-13,701,661.52	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-13,963,622.38	13,963,622.38	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

		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	.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 2025

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	74,948.03	-74,948.03	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	74,948.03	-74,948.03	.00
	TOTAL EXPENDITURES	.00	74,948.03	-74,948.03	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-74,948.03	74,948.03	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

ADULT EDUCATION ASSETS (84)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	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 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	154,754,290.64	159,625,283.85	-4,870,993.21	103.15
TOTAL OF EXPENDITURES FUND 1	154,754,290.64	115,002,742.18	39,751,548.46	74.31
TOTAL FOR FUND 1	.00	44,622,541.67	-44,622,541.67	.00
TOTAL OF REVENUES FUND 2	12,668,924.55	14,560,244.35	-1,891,319.80	114.93
TOTAL OF EXPENDITURES FUND 2	12,668,924.55	14,560,244.35	-1,891,319.80	114.93
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 21	808,365.06	816,840.73	-8,475.67	101.05
TOTAL OF EXPENDITURES FUND 21	808,365.06	394,583.44	413,781.62	48.81
TOTAL FOR FUND 21	.00	422,257.29	-422,257.29	.00
TOTAL OF REVENUES FUND 23	2,635,000.00	2,635,000.00	.00	100.00
TOTAL OF EXPENDITURES FUND 23	2,635,000.00	2,555,070.25	79,929.75	96.97
TOTAL FOR FUND 23	.00	79,929.75	-79,929.75	.00
TOTAL OF REVENUES FUND 25	1,500,000.00	2,018,548.88	-518,548.88	134.57
TOTAL OF EXPENDITURES FUND 25	1,500,000.00	1,932,695.53	-432,695.53	128.85
TOTAL FOR FUND 25	.00	85,853.35	-85,853.35	.00
TOTAL OF REVENUES FUND 310	1,293,000.00	1,293,028.00	-28.00	100.00
TOTAL OF EXPENDITURES FUND 310	1,293,000.00	1,293,028.00	-28.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	23,487,345.00	23,487,859.00	-514.00	100.00
TOTAL OF EXPENDITURES FUND 320	23,487,345.00	21,449,091.44	2,038,253.56	91.32
TOTAL FOR FUND 320	.00	2,038,767.56	-2,038,767.56	.00
TOTAL OF REVENUES FUND 360	-233,473.05	50,849,997.13	-51,083,470.18	-999.99
TOTAL OF EXPENDITURES FUND 360	-40.40	32,982,365.53	-32,982,405.93	-999.99
TOTAL FOR FUND 360	-233,432.65	17,867,631.60	-18,101,064.25	-999.99
TOTAL OF REVENUES FUND 400	20,819,456.09	20,801,616.95	17,839.14	99.91
TOTAL OF EXPENDITURES FUND 400	20,819,456.09	20,801,616.95	17,839.14	99.91
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	11,786,242.63	11,698,775.35	87,467.28	99.26
TOTAL OF EXPENDITURES FUND 51	11,786,242.63	8,248,131.50	3,538,111.13	69.98
TOTAL FOR FUND 51	.00	3,450,643.85	-3,450,643.85	.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	-261,960.86	261,960.86	.00
TOTAL OF EXPENDITURES FUND 8	.00	13,701,661.52	-13,701,661.52	.00
TOTAL FOR FUND 8	.00	-13,963,622.38	13,963,622.38	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	74,948.03	-74,948.03	.00
TOTAL FOR FUND 81	.00	-74,948.03	74,948.03	.00

KENTON COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

	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	208,933,167.88	216,135,580.16	-7,202,412.28	103.45
GRAND TOTAL OF EXPENDITURES	208,933,167.88	165,435,586.69	43,497,581.19	79.18
GRAND TOTAL	.00	50,699,993.47	-50,699,993.47	.00

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