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KENT SCHOOLS DISTRICT NO. 415
STATEMENT OF REVENUES, EXPENDITURES AND BALANCES

GENERAL FUND

Fiscal Year 2019

GENERAL

Inventory/Trust Principal	658,509	-	-	-	1,603,000	2,261,509
Restricted:						
For Bond Proceeds	-	-	-	4,440,322	-	4,440,322
For State	-	-	-	-	-	-
For Debt Services	-	-	13,094,188	-	-	13,094,188
Associated Student Body	-	1,638,400	-	-	-	1,638,400
Transportation Vehicle Fund	-	-	-	-	6,022,502	6,022,502
Uninsured Risks (Legal + W/C)	1,256,650	-	-	-	-	1,256,650
Carewages & Others	1,401,710	-	-	-	-	1,401,710
Other Expenses	-	-	-	116,301	-	116,301
Unassigned Fund Balance						
Minimum Fund Balance Policy	10,780,263	-	-	-	-	10,780,263
Unassigned Fund Balance						
State	106,048,427	-	-	-	-	106,048,427
Federal	9,271,770	-	358,377	-	-	9,630,147
Miscellaneous	206,212	1,384,982	39,389	-	-	1,630,583

EXPENDITURES

Current Operating:

Regular Instruction	98,332,106	-	-	-	-	98,332,106
Special Instruction	19,764,063	-	-	-	-	19,764,063
Vocational Instruction	4,022,229	-	-	-	-	4,022,229
Compensatory Instruction	8,604,310	-	-	-	-	8,604,310
Other Instructional Programs	701,933	-	-	-	-	701,933
Community Services	90,163	-	-	-	-	90,163
Support Services	21,572,456	-	-	-	-	21,572,456
Food Services	5,607,401	-	-	-	-	5,607,401
Pupil Transportation	4,662,221	-	-	-	-	4,662,221

Debt Service:

Principal	-	-	19,418,507	-	-	19,418,507
Interest and Other Charges	-	-	3,524,000	-	-	3,524,000

KENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS

February 28, 2019

GENERAL FUND STUDENT BODY GOVERNMENTAL

To Be Distributed					176,956			176,956
Other					1,670,394			1,670,394
TOTAL EXPENDITURE								

OTHER FINANCING	(11,729,408)	298,898	(10,009,642)	2,480,594	(1,584,042)	570	(20,543,005)
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Sale of Real Property				37,000			
Sale of Surplus Equipment		7,280				20,791	27,069
Transfers				60,208		(60,208)	
TOTAL OTHER FINANCING		7,280		97,208		(39,417)	67,871

SOURCES AND USES

Restricted							
Assigned to Fund Purposes							
Bond Proceeds					3,598,046		3,598,046
State Proceeds					1,138,777		1,138,777
Other Purposes					120,091		120,091
Federal Proceeds							
Associated Student Body Fund		1,997,000					1,997,000
Debt Service				3,200,000			3,200,000
Transfers to Other Funds						4,408,434	4,408,434
Grants and Other							
Committed from Levy Proceeds					3,301,274		3,301,274
Unassigned Fund Balance	(16,666,667)						(16,666,667)

Category	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
BE							
RE							
EXP							
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5	6	7	8	9	10	11	12
1.1	1.6	1.7	1.8	1.9	2.0	2.1	2.2
1.9	2.5	2.6	2.7	2.8	2.9	3.0	3.1
9	10	11	12	13	14	15	16
4.5	5.0	5.1	5.2	5.3	5.4	5.5	5.6
2	3	4	5	6	7	8	9
0.42	0.5	0.6	0.7	0.8	0.9	1.0	1.1
8.4	9	9.5	10	10.5	11	11.5	12
9	10	11	12	13	14	15	16
7.4	8	8.5	9	9.5	10	10.5	11
8.4	9	9.5	10	10.5	11	11.5	12
7.1	8	8.5	9	9.5	10	10.5	11
3	4	5	6	7	8	9	10
8	9	10	11	12	13	14	15
7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8
3	4	5	6	7	8	9	10
2.7	3	3.5	4	4.5	5	5.5	6
8.5	9	9.5	10	10.5	11	11.5	12
8.1	9	9.5	10	10.5	11	11.5	12
3.7	4	4.5	5	5.5	6	6.5	7
3	3.5	4	4.5	5	5.5	6	6.5
3	3.5	4	4.5	5	5.5	6	6.5
4	4.5	5	5.5	6	6.5	7	7.5
2	2.5	3	3.5	4	4.5	5	5.5
1	1.5	2	2.5	3	3.5	4	4.5
9	10	11	12	13	14	15	16
0	1	2	3	4	5	6	7
133	140	145	150	155	160	165	170
26	27	28	29	30	31	32	33
6	7	8	9	10	11	12	13
15.35	16	17	18	19	20	21	22
4	5	6	7	8	9	10	11
14	15	16	17	18	19	20	21
3	4	5	6	7	8	9	10
20	21	22	23	24	25	26	27
5	6	7	8	9	10	11	12
16	17	18	19	20	21	22	23
6	7	8	9	10	11	12	13
11	12	13	14	15	16	17	18
1	2	3	4	5	6	7	8
1	2	3	4	5	6	7	8
10	11	12	13	14	15	16	17
104	105	106	107	108	109	110	111
69	70	71	72	73	74	75	76
12	13	14	15	16	17	18	19

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 BALANCES

	Account	Current Month	Year to Date	Balance	Percent
BEC	RESTRICTED FUND	1,988	638		0.0%
	Restricted Fund	1,988	638		0.0%
REV	Body	629	571		11.9%
		171	277		116.8%
		2,191	504		85.3%
		171	245		576.7%
		1,563	384,900		137,095
		139	49,000		154,947
EXPE	Body	5	256,508		338
		1,081	424,200		725,975
		180	28,600	123,969	656
		2,271	364,800	121,682	152
		17	13,800	26,115	907,000
		63	5	228,95	149,161
		1,763	100,000	615	639
Reven	Revenues	(1)	298,800	501,33	194
		36,200	9,900	435	89.34%
TOTAL	UND BALANCE	14,300	9,900	999	33
		152,000	17,000	185	13.28%

STATEMENT OF FUND BALANCES

ACCOUNT DESCRIPTION	REVENUE	EXPENSES	ENCUMBRANCES	BALANCE	PERCENT
FUND BALANCE:					
REVENUE	12,600			12,600	100%
Local Tax	26,600			26,600	100%
General Int	2,950			2,950	100%
Interest	3,400			3,400	100%
Investment	6,000			6,000	100%
Other	25,000			25,000	100%
EXPENSES		(1,400)		(1,400)	100%
Salaries		1,800		1,800	100%
Travel		370		370	100%
Printing		1,900		1,900	100%
Telephone		600		600	100%
Other		(440)		(440)	100%
TOTAL	10,000	(1,400)		8,600	100%
ENDING BALANCE				7,531	100%

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BE	ST	UND BAL	Budget	Actual	Date	Bal	rc
	or	CTED					
	eca		3,10	2,266	46,32	84	2.1%
	eed.		1,1	138,765	34,69	(1,02)	1.025%
	ec		1	31,4	1,19,0	(1,727)	1.727%
	nstr		20,669	84,59	1,19,0	342	1.2%
	ion		1	1,000	1	1,5	1.5%
	Needs		1,70	200,63	14,6	1,14	1.5%
	Function		7	309,04	16,	3,38	3.51%
	ing		23,336	735,27	63,	534	3.76%
	Fund Balances		6,4	16,688	1,3	534	22.4%
	Purpos		6	168			95.4%
	estrict		6	39	76,06	3,86	3.3%
	ives		1,9	20,400	3,2	353	2.35%
	Pur		6	800	2,447		4.8%
	purp		8	108,78	26,5	4,21	5.1%
	enu		5	29,13	176,	03	1.4%
	se		32	26,27	65,	43	1.1%
	se		9,8	237,47	596,	93	5.25%
	s		6,2	706,07	5,5	182	7.40%
	Ex		1	53,742	1,	93	5.1%
	Ex			331	1,	32	1.7%
	ate				2,	38	2.1%
	nditure				5	38	1.7%
	nditure		16	58,1	6,	73	1.1%
	enc		1,3	99,78	1,84	73	1.1%
	tures						13.6%
	Rev		7	37,9	0,	51	0.85%
	ING		(7	63)	2,48	2	0.3%
	ES/(USES)						
	SOUR						
	FIN.		4	00,0		0,00	0.0%
	ES/(USES)		4,5	00,0		0,00	0.0%
	ICTI		3	58,2	3,84	7,05	1.2%
	SOUR		3	05			26.3%
	D BALAN						
	50,0		7	00,00	59,	8,04	7.4%
	138,777		5	0,00	13,	777	47.7%
	20,91		1	0,00	0,	909	22.0%
	1		1	0	12,	05	9.1%
	11,74		1	749	30,	1,538	9.9%
	35,39		1	43	5,	2,070	6.3%
	233		3	65	68,		29.1%
	3,2		3	26	3,	5,521	31.6%
	\$		358	05	34,	4	26.5%

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STATEMENT OF REVENUE

	Budget	Current	Year-to-Date	Encumbrances	Balance
BEGINNING RESTRICTED FUND BALANCE:					
Restricted Fund	5,794	5,794	6,023	-	(229)
Total Beginning Fund Balance	5,794	5,794	6,023	-	(229)
REVENUES:					
Investment Earnings	-	43	15	-	(11)
Transportation Reimbursement	73	-	-	-	73
Long-Term Financing	-	-	-	-	-
Total Revenues	73	43	15	-	725
EXPENDITURES:					
Equipment Purchases/Build	5,794	5,794	1,600	4,695	835
Other	-	-	39	-	1
Bond Sale Fees	-	-	-	-	-
Transfers	12	-	60	-	63
Total Expenditures	5,806	5,794	1,660	4,695	899
Revenues less Expenditures	(5,122)	(5,122)	(1,445)	-	(172)
OTHER FINANCING RESOURCES/USES:					
Sale of Buses	-	75	29,775	-	-
Total Other Financing Resources/Uses	75	75	29,775	-	-
ENDING RESTRICTED FUND BALANCE	662	662	4,408	-	(3,746)

STATEMENT OF REVENUE

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AND BALANCES

	Budget	Current	Encumbrances	Balance	Percent
					cent
BEGINNING BALANCE:					
<i>Nonspendable Fund Balance</i>				-	N/A
<i>Assigned Fund Balance</i>				-	N/A
Total Beginning Balance				-	N/A
REVENUES:					
Investment Earnings				-	N/A
Total Revenues				-	N/A
EXPENDITURES:					
Investment Fees				-	N/A
Total Expenditures				-	N/A
Revenue less Expenditures				-	N/A
ENDING FUND BALANCE:					
<i>Nonspendable Fund Balance</i>				-	N/A
<i>Assigned Fund Balance</i>				-	N/A
Total Ending Fund Balance				-	N/A

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13		1.81
14		1.38
15		1.65

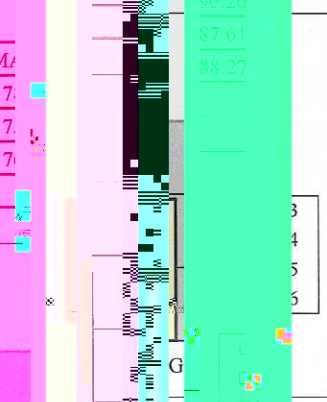
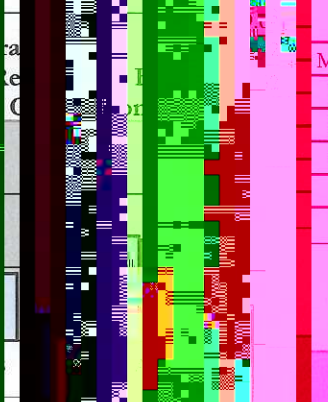
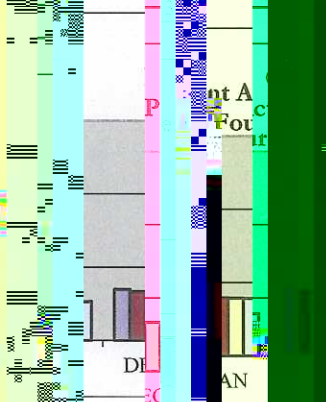
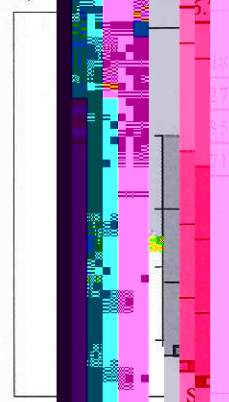
12	JAN	1.31
13	FEB	1.81
14	MAR	1.38
15	APR	1.65

12	MAY	1.31
13	JUN	1.81
14	JUL	1.38
15	AUG	1.65

12	SEP	1.31
13		1.81
14		1.38
15		1.65

12	SEP	1.31
13		1.81
14		1.38
15		1.65

AUG	98.02
JUN	95.73
JUL	96.71



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12	SEP	1.06
13		1.58
14		1.81
15		1.74

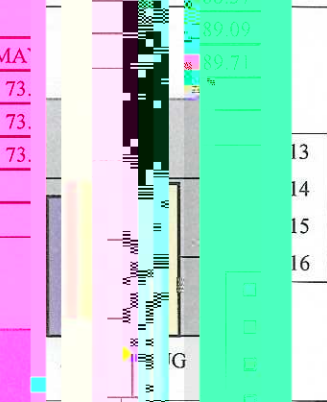
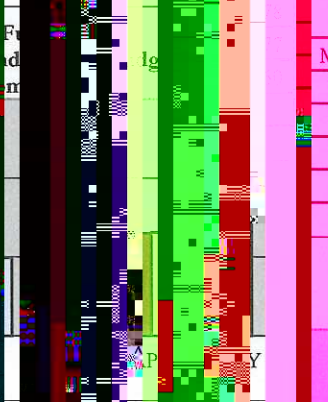
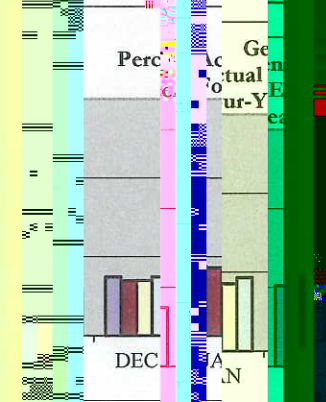
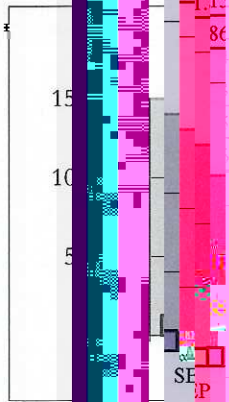
12	JAN	1.06
13	FEB	1.58
14	MAR	1.81
15	APR	1.74

12	MAY	1.06
13	JUN	1.58
14	JUL	1.81
15	AUG	1.74

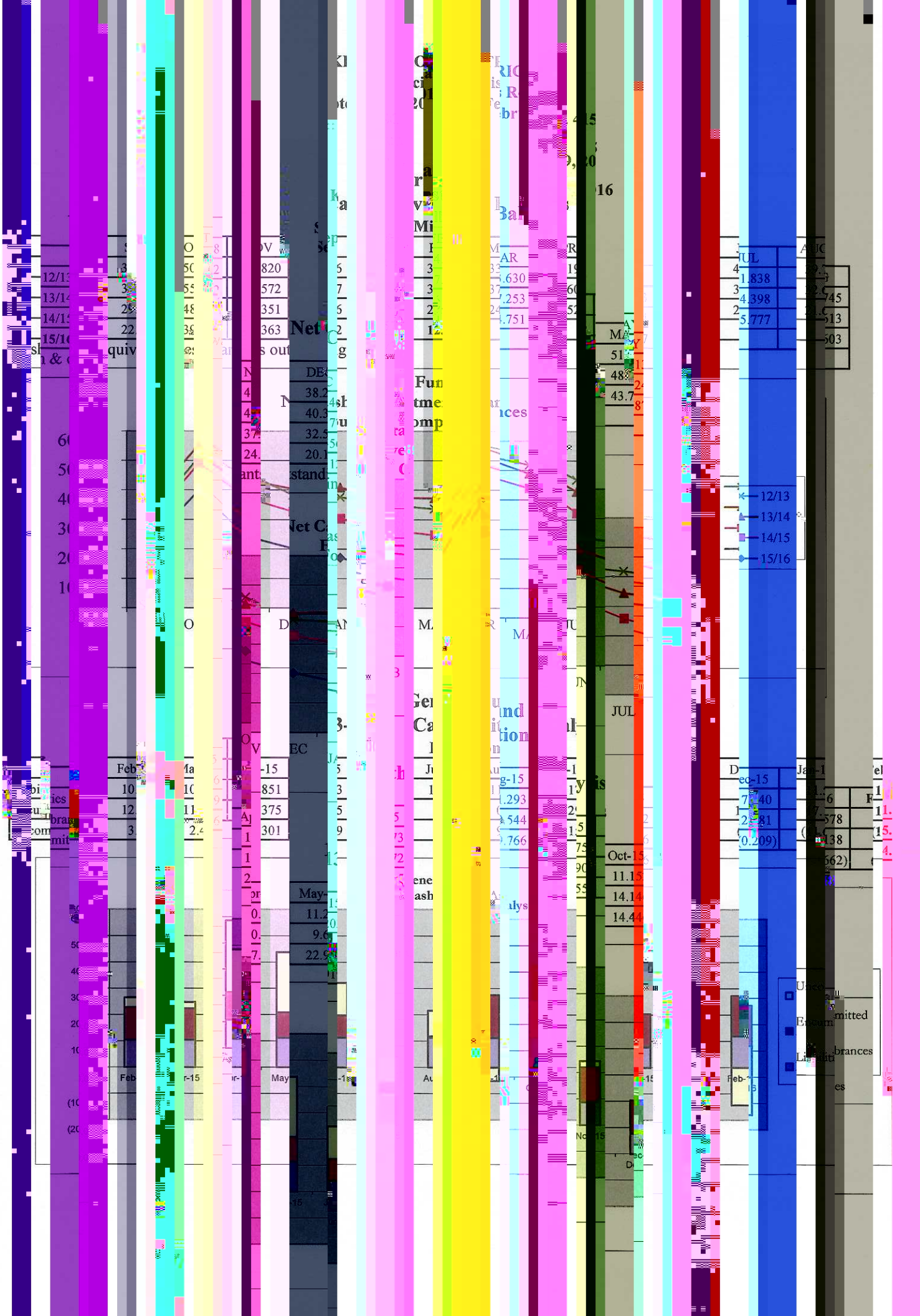
12	SEP	1.06
13		1.58
14		1.81
15		1.74

12	SEP	1.06
13		1.58
14		1.81
15		1.74

AUG	95.11
JUN	95.95
JUL	96.68



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General Fund
 Balance Sheet
 Million

	SEP	OCT	JAN	FEB	MAR	AUG
12/13	21.876	41.3	25.325	25.325	103	30.0
13/14	26.565	45.7	27.0	28.267	568	23.7
14/15	20.604	38.8	31.0	16.982	749	14.0
15/16	13.105	29.5	20.0	375		97

