KENT SCHOOL DISTRICT NO. 415

TRANSPORTATION VEHICLE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

February 2022

	Revised Budget	Current Month	Year-To-Date	Encumbrances	Balance	Percent*
BEGINNING RESTRICTED FUND BALANCE:						
Restricted Fund Balance	1,026,305	416,576	1,063,065	-	(36,760)	103.58%
Total Beginning Restricted Fund Balance	1,026,305	416,576	1,063,065	-	(36,760)	103.58%
Prior Year Adjustments			-			
REVENUE						
Investment Earnings	15,000	174	1,922	-	13,078	12.81%
State Special Purpose-Unassigned	-	-	-	-	-	N/A
State Transportation Reimbursement-Deprec.	1,070,000	-	-	-	1,070,000	0.00%
Long-Term Financing	-	-	-	-	-	N/A
Total Revenues	1,085,000	174	1,922	-	1,083,078	0.18%
EXPENDITURES						
Equipment Purchases/Bus Rebuild	500,000	-	-	273,798	226,202	54.76%
Other - Bank fees, etc.	500	2	29	-	471	5.80%
Debt Principal		-	-		-	N/A
Debt Interest	-	-	-	-	-	N/A
Total Expenditures	500,500	2	29	273,798	226,673	54.71%
Revenues less Expenditures	584,500	172	1,893		856,405	0.32%
OTHER FINANCING SOURCES/(USES)						
Sales of Buses	35,000	-	-	-	35,000	0.00%
Transfers In/(Out)	(675,691)	-	(648,210)		(27,481)	95.93%
TOTAL OTHER FIN. SOURCES/(USES)	(640,691)	-	(648,210)	-	7,519	
ENDING RESTRICTED FUND BALANCE	970,114	416,748	416,748			

*Percent = Budget received for revenue and budget spent or encumbered for expenditures, and not the budget balance re

KENT SCHOOL DISTRICT NO. 415

PERMANENT FUND (REEPLOEG)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

February 2022

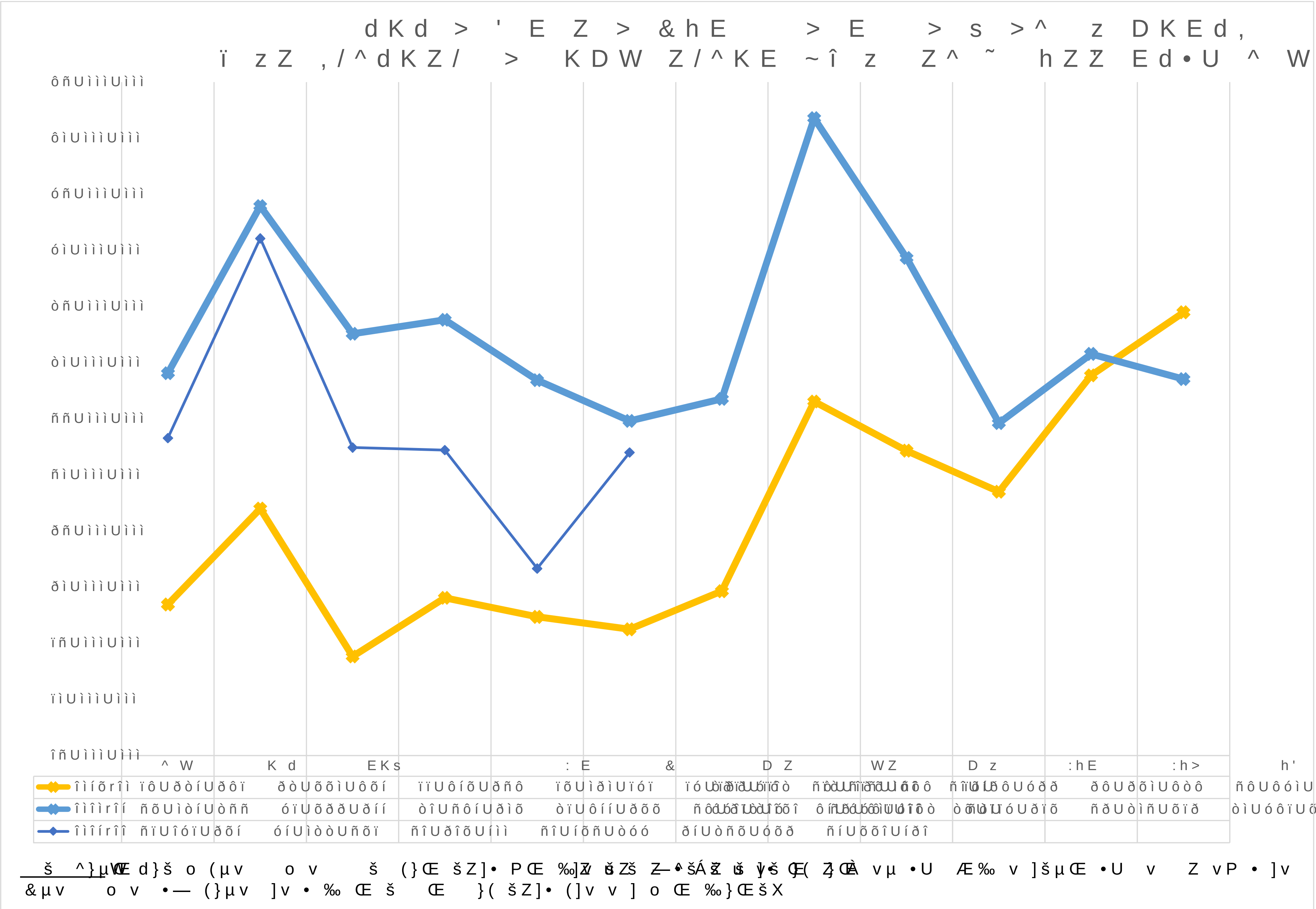
	Current Month	Year-To-Date	Encumbrances	Balance after Encumbrances
BEGINNING FUND BALANCE:				
Total Beginning Fund Balance	192,105	191,672		191,672
REVENUE				
Investment Earnings	78	518		518
Total Revenues	78	518		518
EXPENDITURES				
Investment Fees	1	8	-	8
Total Expenditures	1	8	-	8
Revenues less Expenditures	77	510	-	510
ENDING FUND BALANCE:				
Nonspendable Fund Balance	165,000	165,000		165,000
Assigned Fund Balance	27,182	27,182		27,182
Total Ending Fund Balance	192,182	192,182		192,182

Kent School District No. 415
Statement of Fiduciary Net Position
Fiduciary Fund
February 2022

		Private Purpose Trusts		Other Trust
ASSETS:				
Cash and cash equivalents	$	179,360	$	-
Due from Other Funds		-		-
Total Assets	$	179,360	$	-
LIABILITIES				
Accounts Payable	$	1,073	$	-
Due to other Funds		(1,255)		-
Total Liabilities	$	(182)	$	-
NET POSITION				
Restricted for:				
Trust Principal	$	-	$	-
Trust Purposes (scholarships, etc.)		179,542		-
Total Net Financial Position for Fiduciary Fund	$	179,542	$	-

Kent School District No. 415
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
February 2022

		Private Purpose Trusts		Other Trust
ADDITIONS				
Donations	$	700	$	-
Members		-		-
Investment Earnings		334		93
Total Additions	$	1,034	$	93
DEDUCTIONS				
Benefits	$	-	$	-
Scholarships		3,787		-
Administrative expenses		5		1
Other expenses		66		92
Total Deductions	$	3,858	$	93
Change in Net Position	$	(2,824)	$	-
Net Position - Beginning		182,366		0
Net Position - Ending	$	179,542	$	-



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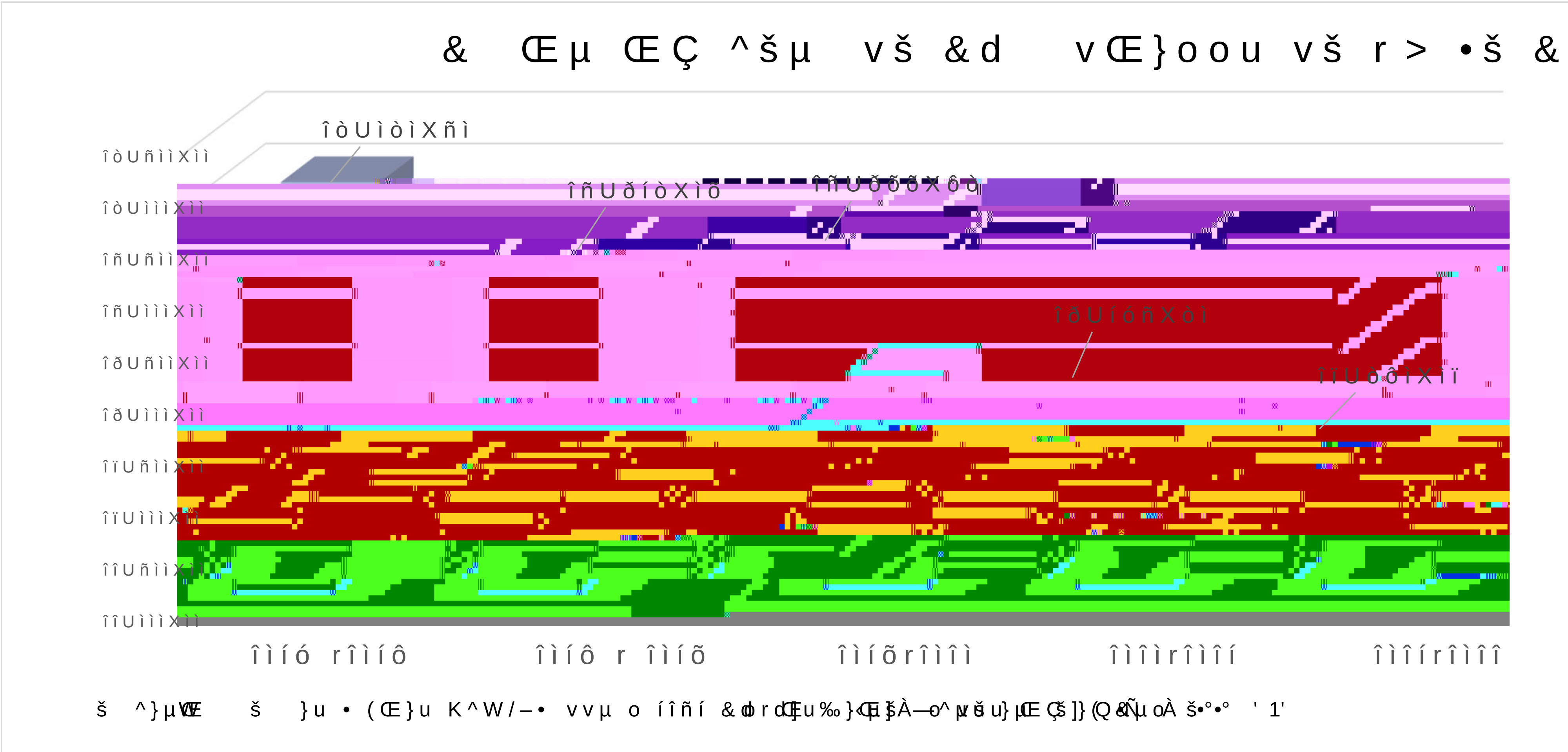
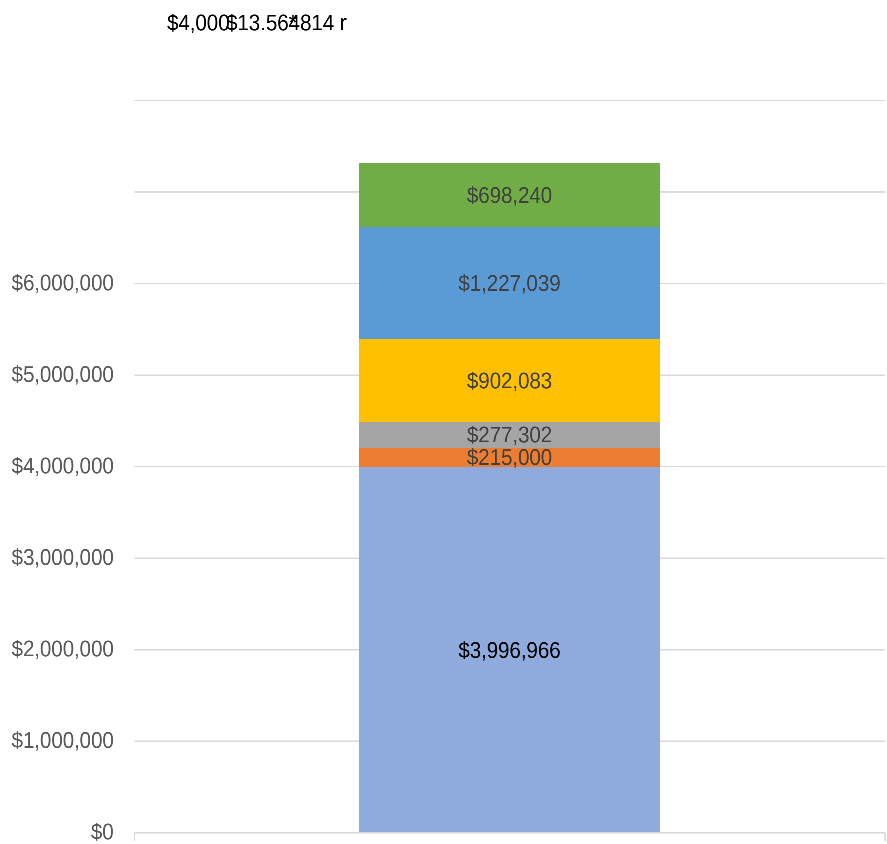


ESSER Expenditure Report



Sources: OSPI and District Records