

INTER-

This... analysis... ed into...
 Financial...
 The... of

ALBIT 3)
BIT 3)
BIT 3)
BIT 3)

	2015	2016	Var
Revenue	\$ 1,097,191	\$ 1,097,191	\$ (9,688)
Expenses	1,122,556	1,116,940	12,324
Operating Profit	(25,365)	(19,749)	5,616
Other Income	1,940	1,950	(10)
Income Before Tax	(23,425)	(17,799)	5,626
Tax Expense	1,940	1,950	(10)
Net Income	(25,365)	(19,749)	5,616

The... 6 was \$1... 2015 due...
 beginning...
 The... later in t...

Net Plus

Less

Less

Less

Fund

and

Lot

F

2.

Local Taxes
 Local Non-Tax
 State, General
 State, Special
 Federal, General
 Federal, Special
 Revenue from
 Revenue from
 Revenue - Other
 Total Revenue

District
 Sources

at

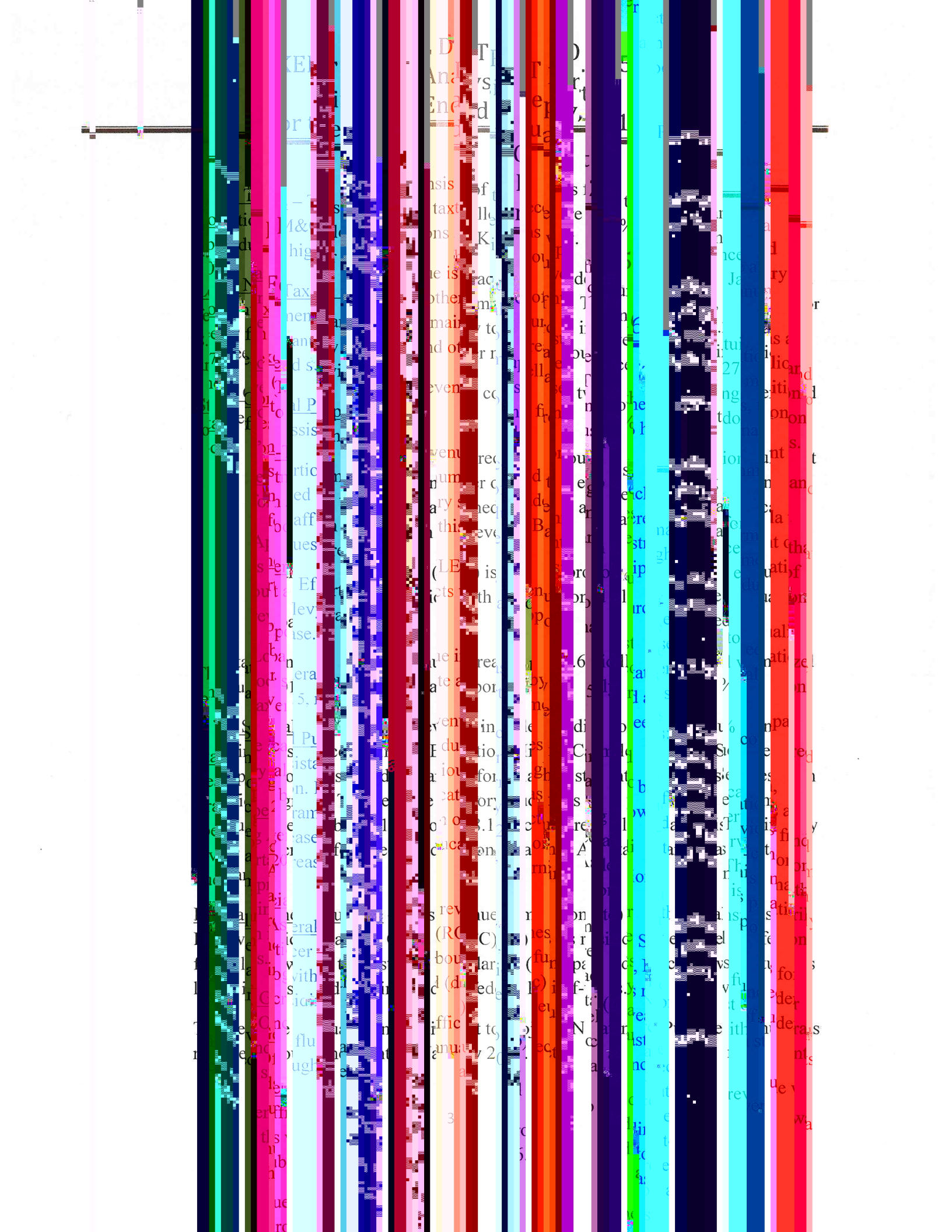
and

Less

Net

Net Plus

Item	2018	2019	2020	2021	2022
Net Plus	2,471,472	2,471,472	2,471,472	2,471,472	2,471,472
Less	(313,660)	(313,660)	(313,660)	(313,660)	(313,660)
Less	(459,277)	(459,277)	(459,277)	(459,277)	(459,277)
Less	(144,861)	(144,861)	(144,861)	(144,861)	(144,861)
Fund	(318,196)	(318,196)	(318,196)	(318,196)	(318,196)
and	(1,993,392)	(1,993,392)	(1,993,392)	(1,993,392)	(1,993,392)
Lot					
F					
Total Revenue	1,666,288	1,666,288	1,666,288	1,666,288	1,666,288
Revenue from	7.1%	7.1%	7.1%	7.1%	7.1%
Revenue from	2.3%	2.3%	2.3%	2.3%	2.3%
Revenue - Other	6.2%	6.2%	6.2%	6.2%	6.2%
Total Revenue	9.9%	9.9%	9.9%	9.9%	9.9%



Category	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
Operating Expenses	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	100.0
Depreciation	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	20.0
Amortization	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	10.0
Interest	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Income Tax	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Other	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Operating Income	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	100.0
Interest	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Income Tax	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Other	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	5.0
Net Income	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	100.0

The following table provides a summary of the financial performance of the Company for the periods indicated. The amounts are in millions of dollars, unless otherwise indicated.

Operating Expenses: This category includes all costs incurred in the ordinary course of business, excluding depreciation and amortization.

Depreciation: This category represents the systematic allocation of the cost of tangible assets over their useful lives.

Amortization: This category represents the systematic allocation of the cost of intangible assets over their useful lives.

Interest: This category represents the cost of borrowing funds, including interest on debt and interest on capital leases.

Income Tax: This category represents the expense for income taxes incurred by the Company.

Other: This category represents all other expenses not included in the above categories.

Operating Income: This category represents the income generated from the Company's primary operations.

Interest: This category represents the cost of borrowing funds, including interest on debt and interest on capital leases.

Income Tax: This category represents the expense for income taxes incurred by the Company.

Other: This category represents all other expenses not included in the above categories.

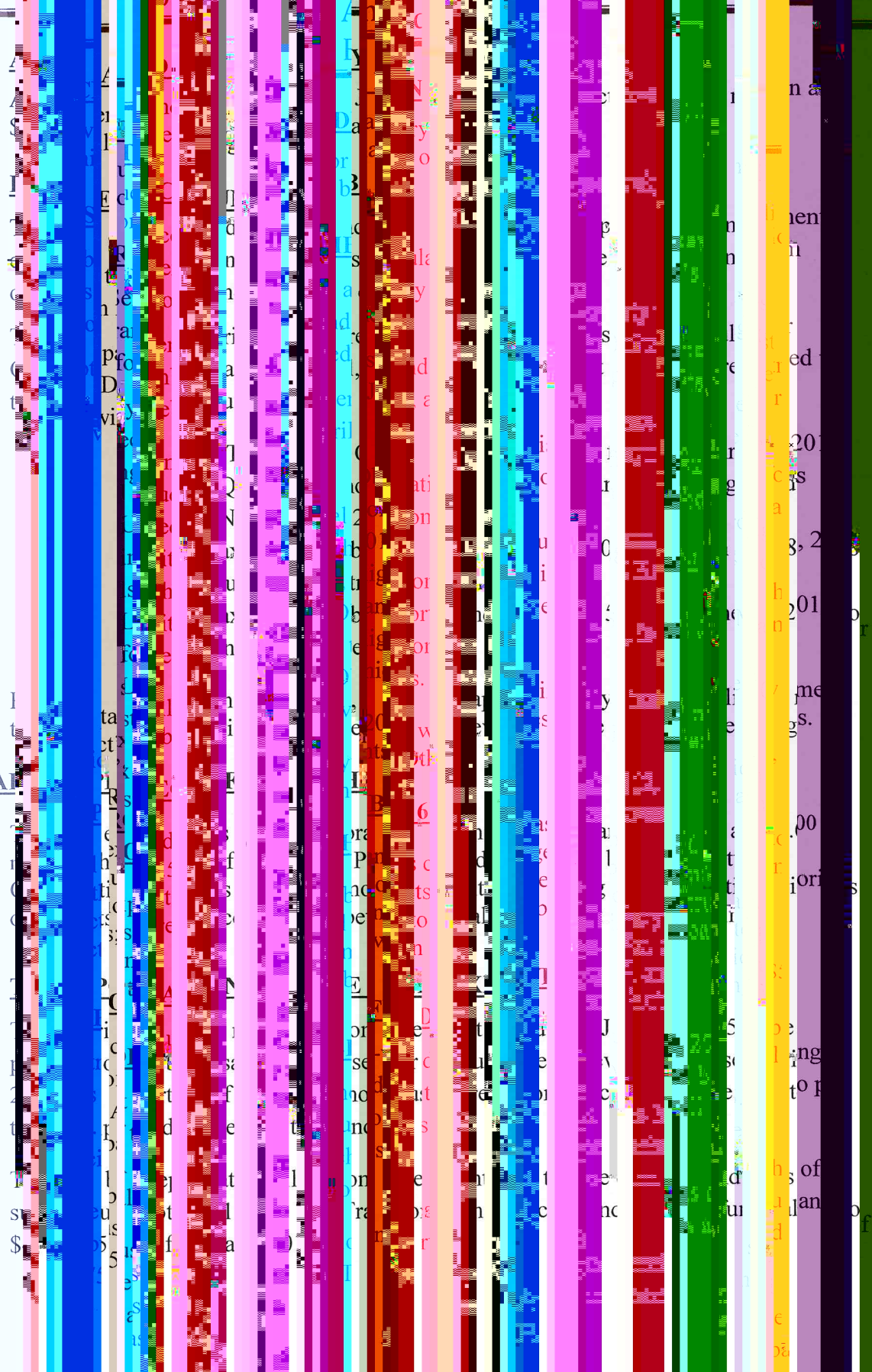
Net Income: This category represents the total income available to the Company's shareholders after all expenses, including interest and income taxes, have been deducted.

II.

III.

CAL

IV.



Staffing
The staff
on a full-
time
Buc
Cur
Oth
Care
Expe
Expl

ing record
levels chang
part-time a
ed
ge
unc
istance,
thin the
the year, bu
athologists,
for new
it

Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025															
Staffing	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60

KENT COUNTY GOVERNMENT
FUND BALANCE SHEETS

January 31, 2023

REVENUE - LEISURE SERVICES

	2022	2021	2020	2019	2018	2017
Accounts Receivable, Net	200,093	-	-	-	-	200,093
Due From Other Funds	17,300	2,301	20,301	-	-	60,927
Due From Other Governmental Units	-	-	-	-	-	-
TOTAL ASSETS	91,754,145	1,979,358	31,172,000	21,919,495	4,406,795	151,410,101
Accrued Wages & Benefits Payable	1,133,728	-	-	-	-	-
Due To Other Funds	50,388	19,304	-	21,920	-	63,107
Due To Other Governmental Units	1,527,717	-	-	-	-	1,527,717
Interfund Payable	-	-	-	-	-	-
Unavailable	-	-	-	-	-	-
Personnel Fund Deposits	-	-	-	-	145,000	145,000
State Deposits	-	-	-	1,138,265	-	1,138,265
Debt Service	-	-	2,998,519	-	-	2,998,519
School Construction	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Uninsured Risks & Self-Insurance	1,250,050	-	-	-	-	1,250,050
Carryovers and Others	762,310	-	-	-	-	762,310
Assigned Fund Balances	-	-	-	3,000,000	-	3,000,000
Unassigned Fund Balance	600,104	-	-	-	12,521,021	621,621,021
Unassigned	(6,021,201)	-	-	-	-	(6,021,201)
TOTAL FUND BALANCES	6,553,392	1,919,358	2,998,519	3,738,127	4,404,795	25,788,671

VENTNOR SCHOOL DISTRICT NO. 415
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN RESERVANCES
GOVERNMENTAL FUNDS

For the Year Ended 2016

Nonspending							
Inventory	556,307	-	-	-	-	108,511	-
Bond Proceeds				4,440,322			4,440,322
Fire State Bonded				1,134,600			1,134,600
For Other							12,111
For Other			13,004,188				13,004,188
Associated Student Body Transportation		1,638,400					1,638,400
Assigned to:							
Units							
Carpenter & Office							
Fund Deposits							
Unassigned							
Fund Balances							
Fund Balances							
Fund Balances							
Total Revenues	14,097,191	1,638,400	13,004,188	6,363,173	6,023,503	1,177,047	41,393,502
Prior Year Adjustments							
REVENUES							
Local	5,040,240	-	12,207,650	4,216,207	15,259	491,961	51,307,747
State	87,233,545	-	-	-	-	-	87,233,545
Federal	7,186,194	-	-	-	-	-	-
Current Operating:							
Vocational Instruction							
Compensate		7,100,407					7,100,407
Support		18,719,281					18,719,281
Student Activities			65,244				65,244
Bond Sale Fees							
Debt Service:							
Principal			19,418,507				19,418,507
Interest							

GOVERNMENTAL FUNDS

Capital Outlays		FUND		GENERAL FUND		SPECIAL FUND	
Excess (Deficiency) of Revenues							
OTHER FINANCING SOURCES (USES)							
Sale of Bond	-	-	-	-	-	-	-
Sale of RR&N Right of Way	-	37,995,000	-	-	-	-	37,995,000
Bond Premium	-	6,268,780	-	-	-	-	6,268,780
Bond Interest	-	-	-	-	-	-	-
Sale of Equipment	6,946	-	-	-	28,600	-	35,546
Transfer to Escrow	-	-	(44,108,027)	-	-	-	(44,108,027)
Others	-	-	-	-	-	-	-
Long-Term Financing	-	-	-	-	-	-	-
SOURCES AND USES	6,946	44,263,780	(44,108,027)	(31,600)	28,600	190,705	190,705
nonspendable:							
Inventory/Prepayments	658,569	-	-	-	-	-	658,569
Permanent Fund Principal	-	-	-	-	-	165,000	165,000
Restricted for: Assigned to Fund Purposes							
Bond Proceeds	-	-	-	4,002,336	-	-	4,002,336
State Proceeds	-	-	-	1,138,265	-	-	1,138,265
CC&N Purposes	-	-	-	84,769	-	-	84,769
Federal Proceeds	-	-	-	-	-	-	-
Associated Student Body Fund	-	1,917,250	-	-	-	-	1,917,250
Transportation Vehicle Fund	-	-	-	-	4,404,755	-	4,404,755
Uninsured Risks & Self-Insurance	1,256,650	-	-	-	-	-	1,256,650
Committed from City Sources	-	-	-	3,700,000	-	-	3,700,000
Assigned Fund Balance	-	-	\$ -	\$ 609,104	\$ -	\$ 12,521	\$ 621,624.71
Unassigned Fund Balance:							
Minimum Fund Balance Policy	10,578,153	-	-	-	-	-	10,578,153
Unassigned Fund Balance	(6,702,289)	-	\$ -	\$ -	\$ -	\$ -	(6,702,289)

Account Name	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
BECI	1.1	1.9	3.0	1.0	1.0	1.0	1.0	1.0
REV	6.4	6.9	13.3	1.0	1.0	1.0	1.0	1.0
EXI	9.3	8.8	18.1	2.0	2.0	2.0	2.0	2.0
OTH	1.0	1.0	2.0	1.0	1.0	1.0	1.0	1.0
TOTA	19.5	19.5	39.0	6.0	6.0	6.0	6.0	6.0
END	1.0	1.0	2.0	1.0	1.0	1.0	1.0	1.0
Re	1.2	1.2	2.4	1.0	1.0	1.0	1.0	1.0
Un	1.04	1.04	2.08	1.0	1.0	1.0	1.0	1.0
TG	15.26	15.26	30.52	5.0	5.0	5.0	5.0	5.0
EXH	19.5	19.5	39.0	6.0	6.0	6.0	6.0	6.0

ENCUN...
 S...
 CE...
 Ba...
 3.7...
 5.32...
 6.0...
 3.66...
 6.5...
 2.3...
 0...
 3.2...
 0.4...
 10...
 3...
 2.5...
 5.2...
 5.9...
 2.3...
 3.7...
 1.6...
 2.5...
 16.9...
 2.7...
 7.6...
 2...
 15...
 3.0...
 (2...
 4...
 3...
 7.7...
 4.6...
 \$ 3.0...

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	PERCENT	ENCUMBRANCE	BALANCE	PERCENT
REVENUE						
REGISTRATION	1,400,000	1,462,830	104%			
ADMISSION	1,300,000	1,378,000	106%			
ACTIVITY	67,000	36,750	55%			
CLASSES	19,000	35,440	186%			
CLUBS	2,170,000	96,000	4%			
PROFESSIONAL	10,000	53,730	537%			
TOTAL	4,536,000	1,943,458	43%			
EXPENSES						
GENERAL	98,000	133,000	137%			
ADMISSION	7,080,000	46,212	0.7%			
CLASSES	17,000	69,231	407%			
CLUBS	2,270,000	12,491	0.5%			
PROFESSIONAL	10,000	44,400	444%			
TOTAL	4,675,000	1,389,376	29%			
NET REVENUE						
	(139,000)	(445,918)	(32%)			
TOTAL	1,356,000	1,943,458	143%			

EXHIBIT
BI

Account Name	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
REVENUE	89	89	3,31	3,31				78%
EXPENSES	50	19	7,2	1,6	2,4	4,8	4,8	3%
NET INCOME	39	70	8,9	1,6	4,4	8,8	4,0	8%
ASSETS	17	14	16,28	6,28	9,0	17,28	8,0	9%
LIABILITIES	12	100	6,28	6,28	9,0	17,28	8,0	1%
EQUITY	5	31	6,28	6,28	9,0	17,28	8,0	3%
RESERVE	12	31	6,28	6,28	9,0	17,28	8,0	7%
RETAINED EARNINGS	12	31	6,28	6,28	9,0	17,28	8,0	2%
DEBT	12	31	6,28	6,28	9,0	17,28	8,0	90%
EQUITY	12	31	6,28	6,28	9,0	17,28	8,0	7%
LIABILITIES	12	31	6,28	6,28	9,0	17,28	8,0	7%
EQUITY	12	31	6,28	6,28	9,0	17,28	8,0	74%
LIABILITIES	12	31	6,28	6,28	9,0	17,28	8,0	17%
EQUITY	12	31	6,28	6,28	9,0	17,28	8,0	18%

EX: 1
15

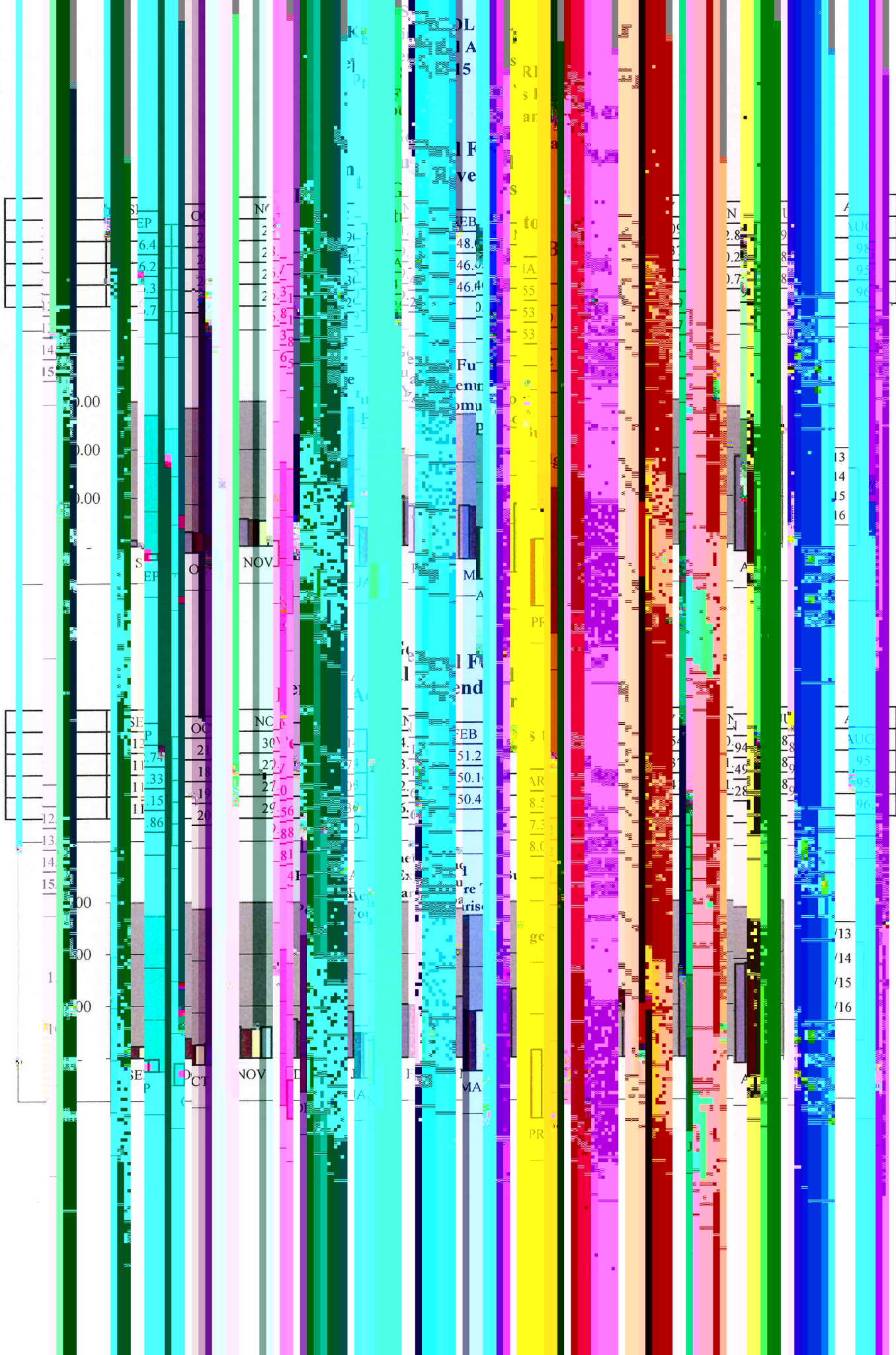
GENERAL ACCOUNT	AMOUNT	PERCENT	TOTAL	BALANCE	ENCUMBRANCE	TOTAL
BEGINNING BALANCE				9,712.35		9,712.35
REVENUES						
Local Taxes	1,300.00	8.1	1,300.00			1,300.00
State Aid	3,200.00	20.6	3,200.00			3,200.00
Federal Grants	5,212.35	53.3	5,212.35			5,212.35
Other Revenues	0.00	0.0	0.00			0.00
TOTAL REVENUES	9,712.35	100.0	9,712.35			9,712.35
EXPENDITURES						
Personnel	1,000.00	10.3	1,000.00			1,000.00
Travel	100.00	1.0	100.00			100.00
Utilities	500.00	5.1	500.00			500.00
Materials	200.00	2.1	200.00			200.00
Contract Services	1,200.00	12.4	1,200.00			1,200.00
Capital Expenditures	4,012.35	41.3	4,012.35			4,012.35
TOTAL EXPENDITURES	7,012.35	71.1	7,012.35			7,012.35
ENCUMBRANCES						
Contracts	1,500.00	15.4	1,500.00			1,500.00
TOTAL ENCUMBRANCES	1,500.00	15.4	1,500.00			1,500.00
CARRY-FORWARD				1,200.00		1,200.00
TOTAL				9,712.35		9,712.35

EXHIBIT

Account Description	Fund	Agency	Project	Budget		Actual	Variance	Encumbrances	Balance
				Allocated	Expended				
UNIVERSITY FUNDS	5000	0000		5,000,000		23		15	
				5,000,000		23		(229,150)	
						90		(229,150)	
						30		25	
						9		(9,620)	
						6		737	
						6		37	
						9		728	
Buildings	5000	0000		5,000,000		600	3,314,695	16	
Reserve								835	
						3			
						7		75	
				5,000,000		60	3,314,695	63,654	
						3		898	
				(5,000,000)		3		281	
						5		(170)	
						6			
						8			
						60		28	
						75		04	
						6		735	
						5		(3,442)	

STATEMENT OF REVEN

	To-Date	En	cumb	ces	Bala	Percent
ANCE:						
Balance	15,000					N/A
Fund Balance	2,047					N/A
Balance	17,047					N/A
REGI						
PER	48 ¹					N/A
JUES	48 ¹					N/A
Budg	7					N/A
	7					N/A
	47 ⁴					N/A
EN	165,000					N/A
Ass	1,521					N/A
Tot	17,521					N/A



6.4
6.2
6.3
6.7

23
23
23
23
23

48.6
46.0
46.4
0
0
0

2.8
0.2
0.7

98
95
96

12.7
11.33
11.15
11.86

30.7
27.7
27.0
29.56
88
81

51.2
50.1
50.4
7.3
8.0

94
46
28

95
95
96

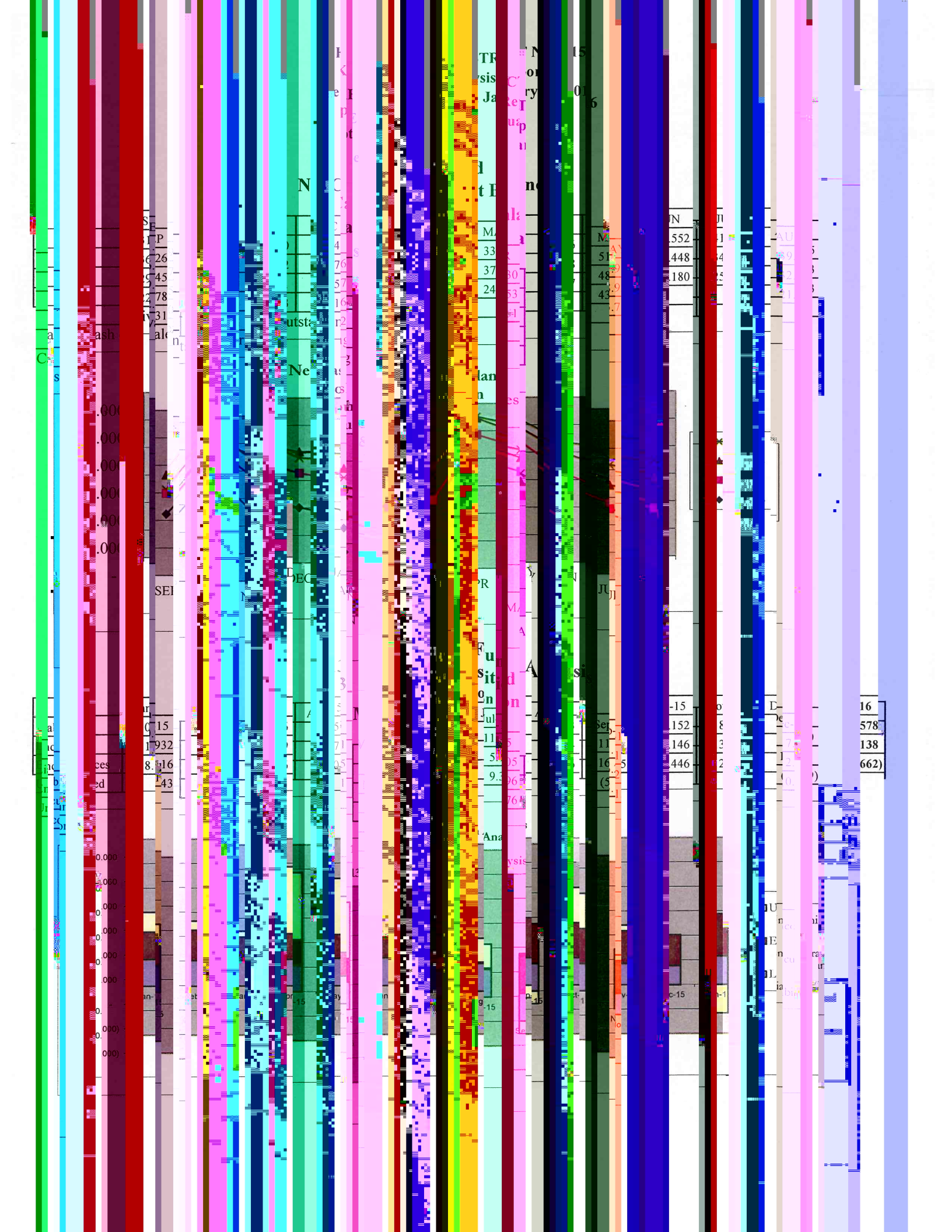
1

NOV

MA

AUG

13
14
15
16



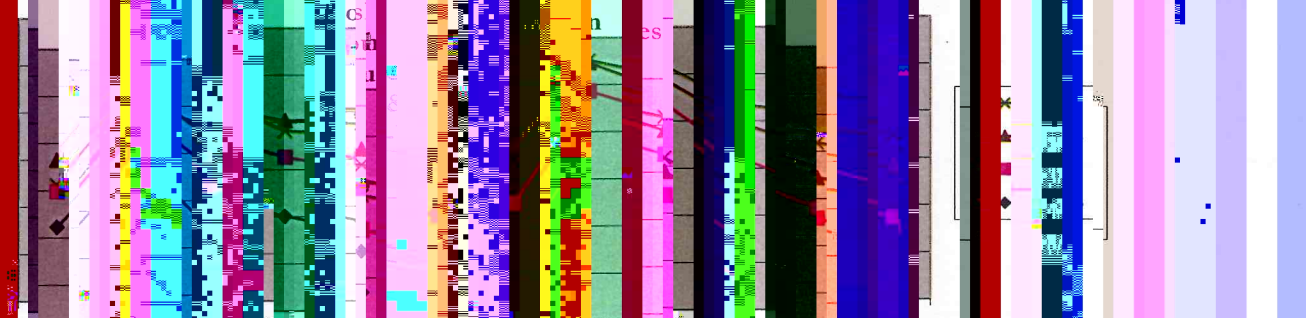
TR... N 15
sis Cr... 016
Ja... ry
re... u
u

N
t E

Vertical axis labels (left to right):

SE	M	M	N	π
P	33	51	552	1
26	37	48	448	4
45	24	43	180	2
78				
31				
27				

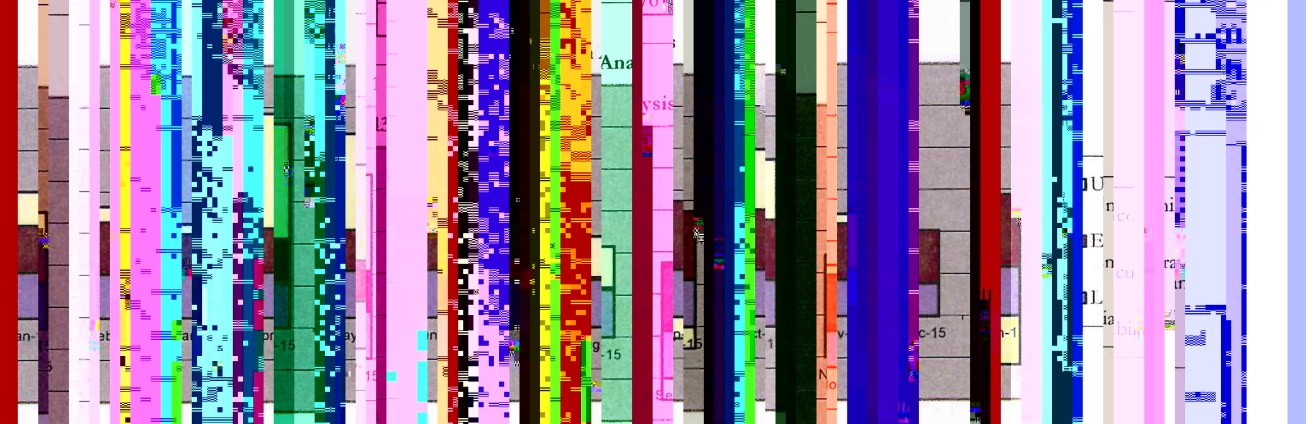
ash
alk
utst
Ne
lan
es



SEI
DEC
R
M
A
F
sit
on
on

Vertical axis labels (left to right):

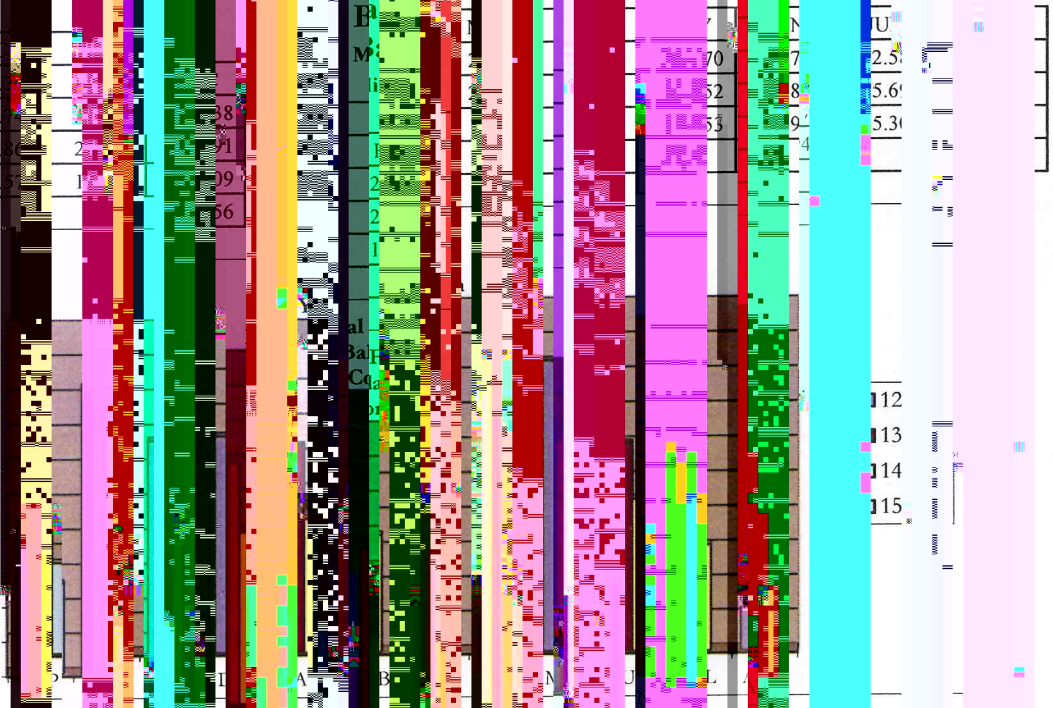
15	11	11	-15	16
1932	11	11	152	578
8	5	10	146	138
16	9	5	446	662
43		(5)		



Ana
ysi
U
n
ce
ii
E
n
cu
ra
tur
L
ia
biu

	EP	
12/	21.876	41
13/	26.565	45
14/	20.604	38
15/1	3.105	29

50.000
45.000
40.000
35.000
30.000
25.000
20.000
15.000
10.000
5.000



70
7
2.5
5.6
5.3

K

C
c
2a
)

r
B
M

al
Bap
Ce

DE

A

B

N

U

J

A