

71

Year	Revenue	Expenses	Surplus/Deficit
1970	100	100	0
1971	105	105	0
1972	110	110	0
1973	115	115	0
1974	120	120	0
1975	125	125	0
1976	130	130	0
1977	135	135	0
1978	140	140	0
1979	145	145	0
1980	150	150	0
1981	155	155	0
1982	160	160	0
1983	165	165	0
1984	170	170	0
1985	175	175	0
1986	180	180	0
1987	185	185	0
1988	190	190	0
1989	195	195	0
1990	200	200	0
1991	205	205	0
1992	210	210	0
1993	215	215	0
1994	220	220	0
1995	225	225	0
1996	230	230	0
1997	235	235	0
1998	240	240	0
1999	245	245	0
2000	250	250	0
2001	255	255	0
2002	260	260	0
2003	265	265	0
2004	270	270	0
2005	275	275	0
2006	280	280	0
2007	285	285	0
2008	290	290	0
2009	295	295	0
2010	300	300	0
2011	305	305	0
2012	310	310	0
2013	315	315	0
2014	320	320	0
2015	325	325	0
2016	330	330	0
2017	335	335	0
2018	340	340	0
2019	345	345	0
2020	350	350	0
2021	355	355	0
2022	360	360	0
2023	365	365	0
2024	370	370	0
2025	375	375	0
2026	380	380	0
2027	385	385	0
2028	390	390	0
2029	395	395	0
2030	400	400	0

The balance sheet

next line

the income

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

the balance

Local

Local

State

Federal

Rever

Rever

Rever

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

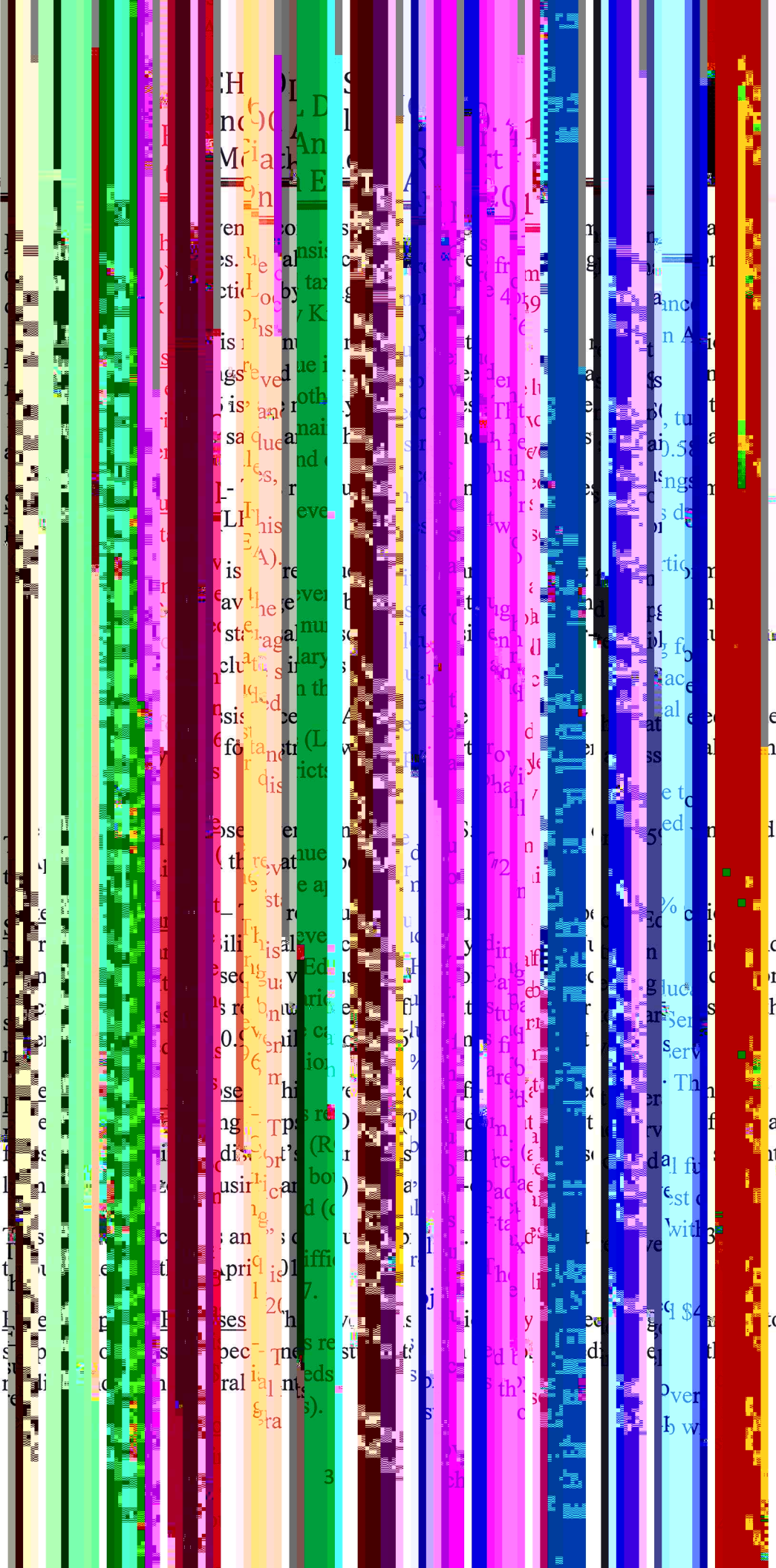
Total

Total

Total

Total

Total



H... S...  
 no... D...  
 M... An...  
 S... E...  
 en... co...  
 h... s...  
 s... al...  
 ctic... by...  
 o... K...  
 is... n...  
 s... r...  
 gs... ue...  
 is... oth...  
 sa... n...  
 l... and...  
 L... eve...  
 is... re...  
 av... the...  
 x... st...  
 cl... a...  
 n... s...  
 n... d...  
 sis... ce...  
 f... ta...  
 s... r...  
 e... se...  
 (... th...  
 t... st...  
 u... Th...  
 e... sec...  
 s... re...  
 0... ev...  
 s... m...  
 se... hi...  
 ng... T...  
 di... or...  
 us... i...  
 an... s...  
 e... pri...  
 l... 2...  
 p... H...  
 d... s...  
 c... n...  
 r... al...  
 s... tra...

Cerific	5	6%	0	46
Classifi	35	0%	7	35
Emplo	9	0%	9	33
Suppli	6	0%	6	37
Contra	6	0%	6	37
Local	6	0%	6	(6)
Capita	6	0%	6	24
Other	0	0%	0	0
<b>Total</b>	<b>8</b>	<b>0%</b>	<b>9</b>	<b>4</b>

49  
 49  
 \$1,000

11.

CAPITALE

TA

fa  
an M  
poin  
39nd  
co.5.  
1mr  
7.0  
The  
nie t  
collic  
sona  
p

12.

TA

ve  
r  
Th  
sures  
2pl  
40

Table 1

13.

in  
ae  
obn  
na  
ne F  
e in  
Ul  
58  
Th  
Dee  
ce

Table 2

14.

fa  
an M  
poin  
39nd  
co.5.  
1mr  
7.0  
The  
nie t  
collic  
sona  
p

Table 3

15.

ve  
r  
Th  
sures  
2pl  
40

Table 4

16.

in  
ae  
obn  
na  
ne F  
e in  
Ul  
58  
Th  
Dee  
ce

Table 5

17.

fa  
an M  
poin  
39nd  
co.5.  
1mr  
7.0  
The  
nie t  
collic  
sona  
p

Table 6

18.

ve  
r  
Th  
sures  
2pl  
40

inv  
on g  
e  
sic n  
to th  
get i  
lul ec  
t i s  
th r o  
ng I  
on M  
ne 3  
m  
t e r  
li  
sion  
ner  
62,6  
pr  
3, 6,0  
re \$2.48  
nsic  
ch  
ming  
17 ar  
n co  
nd sa  
chic

Ob  
to  
ts  
29  
11  
ng  
Bl.  
\$1  
mi  
s o  
fun

St

The in on a ful "Eu "Cu "C Car ex

Exp

ing rpo rt is a as ca and B is ths r ths r efl l "Tec ni ca O cer

ion of d, s

Certifia iff

needed t

and Psc

Classi ie

specia s

C	1
E	4
S	1
S	6
S	7
C	3
T	6
C	6
B	5
S	9
S	7
S	7
O	5
T	8

ral ation

ral ation

iffe

ea it  
ogi

w

GOVERNMENTAL FUNDS

April, 2017

	2016	2017	2018	2019	2020	2021	2022
<b>ASSETS:</b>							
Cash	1,003,189	1,003,189					1,003,189
Interfund Loans Receivable			10,000,000				10,000,000
Prepaid Expenses	39,222	635					39,847
<b>Total Assets</b>	<b>1,042,411</b>	<b>1,003,824</b>	<b>10,010,000</b>				<b>11,043,036</b>
<b>LIABILITIES:</b>							
Accounts Payable	2,072,600						2,072,600
Accrued Contingent Losses	64,035		15,534	84,232			163,801
Unavailing							
<b>Total Liabilities</b>	<b>2,136,635</b>		<b>15,534</b>	<b>84,232</b>			<b>2,236,401</b>
<b>INFLOWS OF RESOURCES:</b>							
Inventory/Prepayment							
Bond Proceeds				11,250,402			11,250,402
State Proceeds				217,585			217,585
Other Proceeds			121,431				121,431
Associated Student Body Fund	1,870,657						1,870,657
Debt Service			13,761,867				13,761,867
School Construction				240,762			240,762
Unassigned Risk & Self Ins		1,293,416					1,293,416
<b>Total Inflows</b>	<b>1,870,657</b>	<b>1,293,416</b>	<b>13,883,299</b>	<b>11,498,169</b>			<b>24,665,541</b>
<b>Assigned Fund Balance</b>				<b>1,434,715</b>			<b>1,434,715</b>
<b>Unassigned Fund Balance</b>							
<b>Unassigned Fund Balance</b>		<b>8,447,437</b>					<b>8,447,437</b>
<b>TOTAL FUND BALANCES</b>	<b>10,904,610</b>	<b>1,870,657</b>	<b>13,761,867</b>	<b>96,404,093</b>			<b>114,760,437</b>



KENT SCHOOL DISTRICT NO. 415  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 April 30, 2017

Revenue							
Local Proceeds							
For Other Proceeds				120,677			120,677
Transportation Vehicle Fund					1,013,180		1,013,180
Committed From Levy Proceeds				1,691,732			1,691,732
Assigned To:							
Uninsured Risks (Unempl. + W/C)	1,295,416						1,295,416
Carriers & Contractors							
Minimum Fund Balance Policy	99,202						99,202
Minimum Fund Balance							
Prior Year Adjustments							
REVENUE							
Local						4,449	403,724,000
Federal	12,002,976			257,002			14,351,960
TOTAL REVENUES	12,002,976			257,002		4,449	403,724,000
Regular Instruction	137,304,437						137,304,437
Special Instruction	229,895,076						229,895,076
Vocational Instruction	5,856						
Other Instructional Programs	592,719						
Food Services	7,352,240						7,352,240
Purchase of Buses					1,090,012		1,090,012
Miscellaneous					.113	.17	.130
Bond Sale Fees							
Principal				19,762,759			19,762,759
Interest				2,096,092			2,096,092

KENT SCHOOL DISTRICT NO. 415

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

April 30, 2017

	2016	2017	2016	2017	2016	2017
Over Expenditures						
Bond Premium			6,227,004			6,227,004
Taxes			500,750	(500,750)		
Long-Term Financing			-	-		
<b>ENDING FUND BALANCE</b>						1,324,352
Permanent Fund Principal					165,000	165,000
<i>Restricted for:</i> Assigned to Fund Purposes						
Bonds Proceeds				7,236,462		7,236,462
State Proceeds				217,385		217,385
Other Purposes				121,431		121,431
Federal Proceeds				-		-
Associated Student Body Fund		1,879,657		-		1,879,657
Debt Service			13,761,867			13,761,867
Commissary and Others	1,324,350					
<b>Unassigned Fund Balance</b>						
<b>TOTAL ENDING FUND BALANCE</b>		\$ 12,294,010	\$ 13,079,000			\$ 13,079,000

Account Name	Account Number	Balance	Debit	Credit	Balance
INVESTMENTS	1000	3,200.00			3,200.00
REVENUE	1000		94.00		3,106.00
EXPENSES	1000		231.00		2,875.00
NET INCOME	1000			2,000.00	4,875.00
RETAINED EARNINGS	1000			972.00	5,847.00
CONTRIBUTIONS	1000			729.00	6,576.00
EXPENSES	1000		3,616.00		2,960.00
REVENUE	1000		68.00		3,028.00
NET INCOME	1000			1,312.00	4,340.00
RETAINED EARNINGS	1000			2,624.00	6,964.00
CONTRIBUTIONS	1000			597.00	7,561.00
EXPENSES	1000		4,228.00		3,333.00
REVENUE	1000		48.00		3,401.00
NET INCOME	1000			1,552.00	4,953.00
RETAINED EARNINGS	1000			776.00	5,729.00
CONTRIBUTIONS	1000			1,076.00	6,805.00
EXPENSES	1000		3,387.00		3,418.00
REVENUE	1000		25.00		3,443.00
NET INCOME	1000			411.00	4,059.00
RETAINED EARNINGS	1000			2,648.00	6,707.00
CONTRIBUTIONS	1000			82.00	6,789.00
EXPENSES	1000		2,652.00		4,137.00
REVENUE	1000		26.00		4,163.00
NET INCOME	1000			382.00	4,545.00
RETAINED EARNINGS	1000			2,000.00	6,545.00
CONTRIBUTIONS	1000			12,000.00	18,545.00
EXPENSES	1000		1,312.00		17,233.00
REVENUE	1000		1,054.00		18,287.00
NET INCOME	1000			2,165.00	20,452.00
RETAINED EARNINGS	1000			847.00	21,299.00
CONTRIBUTIONS	1000			20,000.00	41,299.00
EXPENSES	1000		20,000.00		21,299.00
REVENUE	1000		47.00		21,346.00
NET INCOME	1000			2,000.00	23,346.00
RETAINED EARNINGS	1000			12,000.00	35,346.00
CONTRIBUTIONS	1000			3,000.00	38,346.00
EXPENSES	1000		15,000.00		23,346.00
REVENUE	1000		4.00		23,350.00
NET INCOME	1000			4.00	23,354.00
RETAINED EARNINGS	1000			4.00	23,358.00
CONTRIBUTIONS	1000			4.00	23,362.00
EXPENSES	1000		4.00		23,358.00

STATEMENT OF

H O O L D I N G  
 S T U D I O . 4 5  
 C R E D I T U R E  
 N E T A N D  
 A P R I L  
 F U N D B A L A N C E

	Beginning Balance	Revenue	Expenditures	Encumbrance	Ending Balance	Percentage
<b>BEGINNING BALANCE</b>						
<i>Restricted</i>	1,880					78%
<b>Total Beginning Balance</b>	1,880					78%
<b>REVENUE</b>						
General Student Body		800				37%
Athletics		300				32%
Classes		700				39%
Clubs		500				76%
Private Members		900				68%
<b>Total Revenues</b>		1,700				41%
<b>EXPENDITURES</b>						
General Student Body			25,100	130		15%
Athletics			800	68		37%
Classes			500	21		38%
Clubs			1,000	175		74%
Private Members			5,100	7		22%
<b>Total Expenditures</b>			17,500	404		15%
Revenues less Expenditures		500				79%
<i>Nonspendable:</i>						
Prepaid						
<i>Restricted for Fund</i>						
<b>TOTAL ENDING FUND BALANCE</b>					1,879	84%



STATEMENT OF REVENUE AND EXPENDITURES

GENERAL FUND  
 ENDING 12/31/2019  
 BUDGET

UNDEVELOPED BALANCE

	Budget	Actual	Encumbrance	Balance	Percent
<b>REVENUES:</b>					
<b>OPERATING:</b>					
Taxes	1,000,000	992,000		8,000	100.00%
Fees	1,000,000	1,000,000			100.00%
Grants	1,000,000	1,000,000			100.00%
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>NON-OPERATING:</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Capital:</b>					
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Other:</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>EXPENDITURES:</b>					
<b>OPERATING:</b>					
Personnel	1,000,000	1,000,000			100.00%
Travel	1,000,000	1,000,000			100.00%
Supplies	1,000,000	1,000,000			100.00%
Utilities	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>NON-OPERATING:</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Capital:</b>					
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Other:</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>REVENUES LESS EXPENDITURES</b>					
<b>OPERATING</b>					
Taxes	1,000,000	992,000		8,000	100.00%
Fees	1,000,000	1,000,000			100.00%
Grants	1,000,000	1,000,000			100.00%
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>NON-OPERATING</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Capital</b>					
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Other</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>UNDEVELOPED BALANCE</b>					
<b>OPERATING</b>					
Taxes	1,000,000	992,000		8,000	100.00%
Fees	1,000,000	1,000,000			100.00%
Grants	1,000,000	1,000,000			100.00%
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>NON-OPERATING</b>					
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Capital</b>					
Interest	1,000,000	1,000,000			100.00%
Miscellaneous	1,000,000	1,000,000			100.00%
<b>Other</b>					
Miscellaneous	1,000,000	1,000,000			100.00%

Account Description	Department	Agency	Fiscal Year	Month	Year-to-Date	Encumbrances	Balance	Percentage
Budget			2017	April				
1,060,724			2017	April	1,060,724			100.0
1,060,724			2017	April	1,060,724			100.0
4,865,290			2017	April	4,865,290			100.0
869,290			2017	April	869,290			100.0
1,250,000			2017	April	1,250,000			100.0
566,833			2017	April	566,833			100.0
947,428			2017	April	947,428			100.0
30,000			2017	April	30,000			100.0
30,000			2017	April	30,000			100.0
143,762			2017	April	143,762			100.0

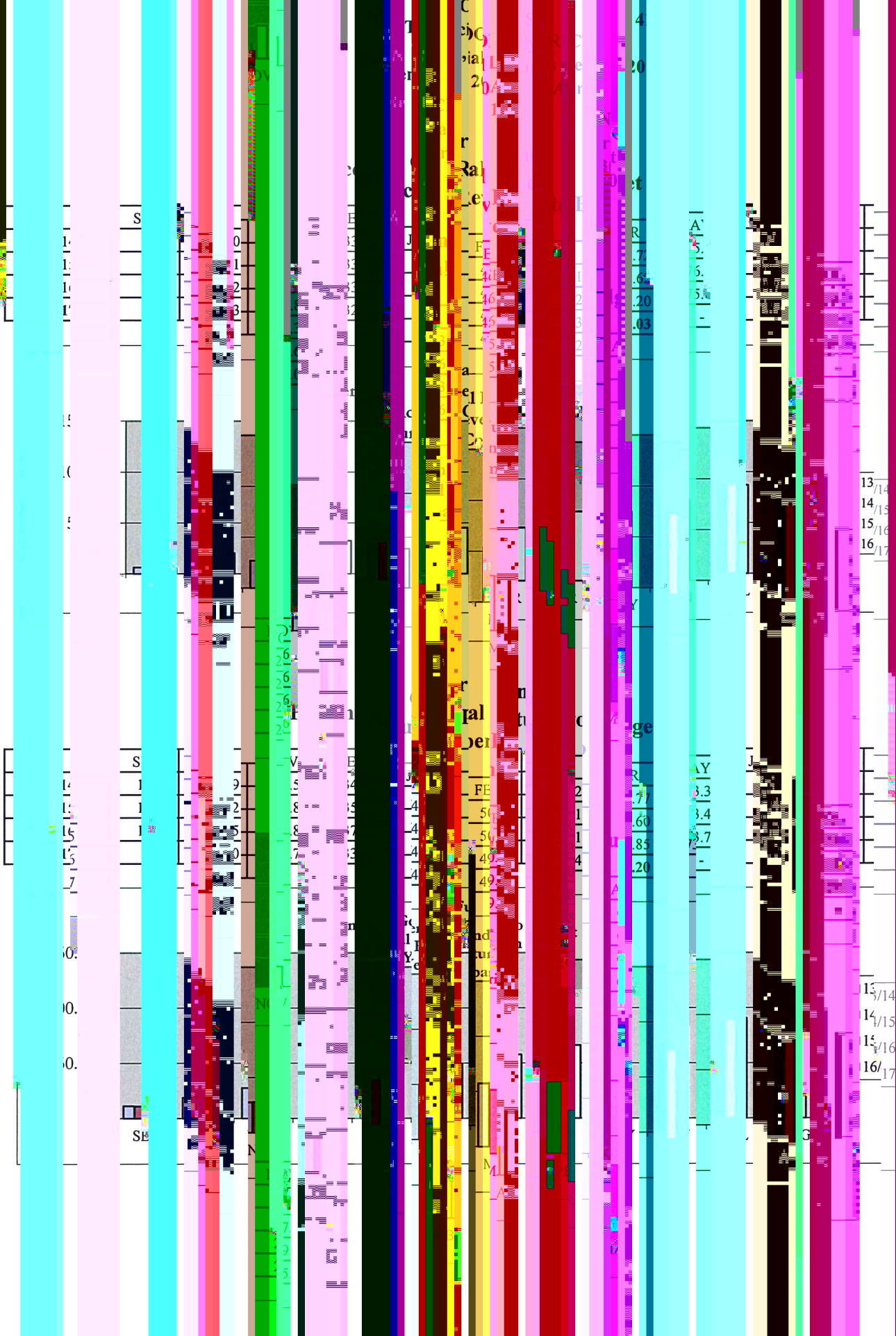
STATEMENT OF REVENUES, EXPENSES, AND FUND BALANCES

PERMANENT FUND BALANCES

FUND BALANCES

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	YEAR	ENCUMBRANCES		PERCENT
				AMOUNT	PERCENT	
<b>BEGINNING FUND BALANCE:</b>						
<i>Proprietary Fund Balance</i>	-	0		000		N/A
<i>General Fund Balance</i>	-	5		327		N/A
<i>Capitalizing Fund Balance</i>	-	5		327	-	N/A
<b>REVENUES:</b>						
<i>Earnings</i>	-	1		143		N/A
<i>Interest</i>	-	1		143		N/A
<i>Other</i>	-	1		143		N/A
<b>EXPENSES:</b>						
<i>Salaries</i>	-	2		17		N/A
<i>Travel</i>	-	2		17		N/A
<i>Other</i>	-	3		127		N/A
<b>ENDING FUND BALANCE:</b>						
<i>Proprietary Fund Balance</i>	-	0		000		N/A
<i>General Fund Balance</i>	-	3		453		N/A
<i>Capitalizing Fund Balance</i>	-	3		453		N/A





73  
71  
64

13/14  
14/15  
15/16  
16/17

75  
68  
79

13/14  
14/15  
15/16  
16/17

14
15
16
17

EC
0.37
2.55
0.11
8.58

Gal  
Fe

AUG
32.613
21.603
11.755

/14
/15
/16
/17

Liabilities
Encumbrances
Uncommitted

Apr
16
294
5.528
5.07

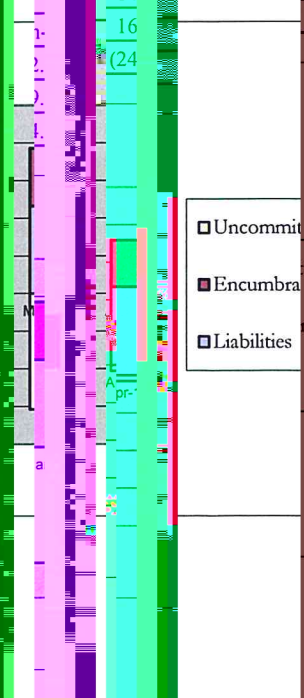
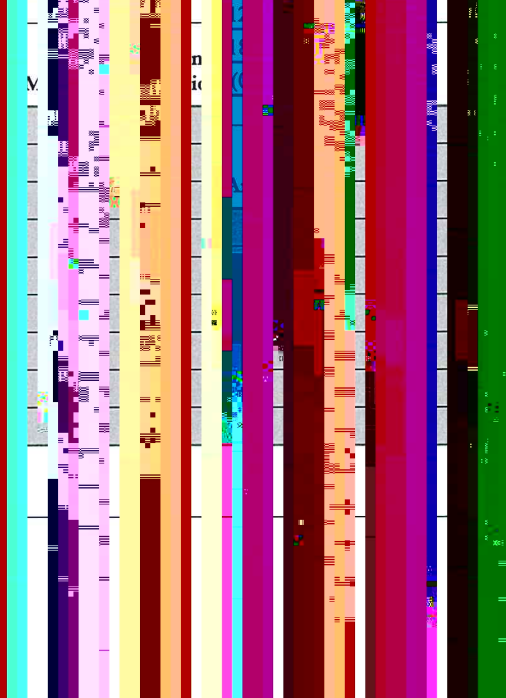
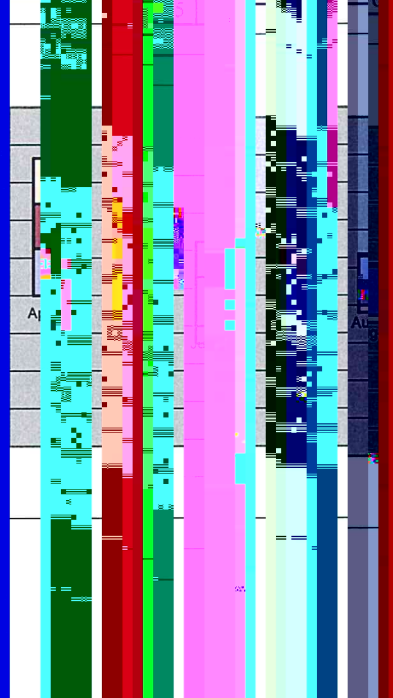
16  
1  
1  
0

Mar-17
23.167
15.416
(30.776)

Feb
14
16
(24)

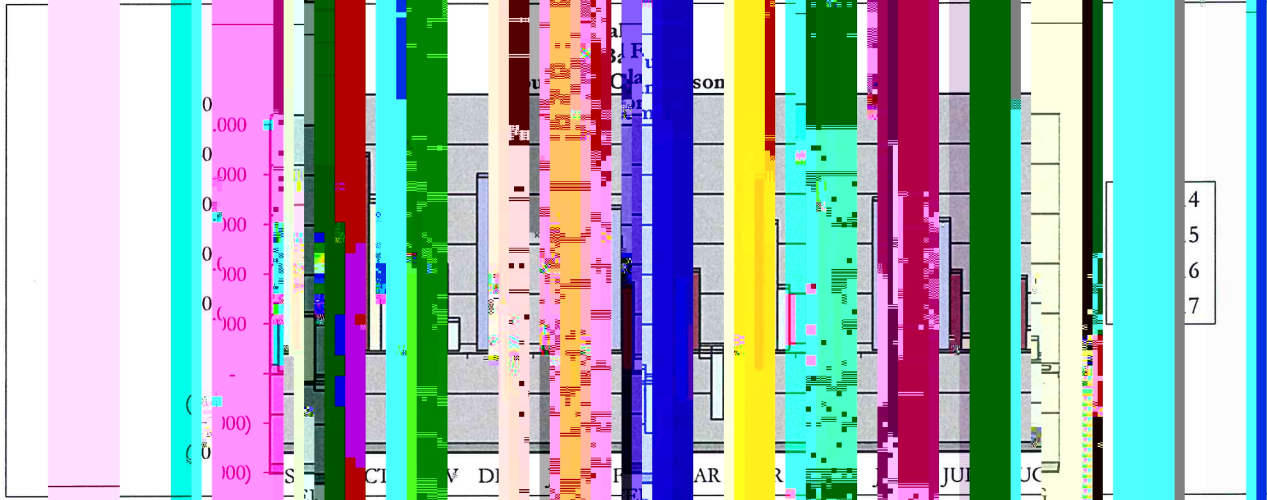
- Uncommitted
- Encumbrances
- Liabilities

1000
1500
2000
2500
3000
3500
4000
4500
5000
5500
6000
6500
7000
7500
8000
8500
9000
9500
10000



1000
1500
2000
2500
3000
3500
4000
4500
5000
5500
6000
6500
7000
7500
8000
8500
9000
9500
10000

	SEP		DEC		JUN	
13-14	26.56	OCT	4.691	3	9.3	35
14-15	20.60	45.7	4.909	2	3.45	97
15-16	13.10	38.8	3.256	1	2.846	47
16-17	(1.784)	29	0.951	(1)	5.610	
		18.7		(3)		



- 4
- 5
- 6
- 7