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KENT SCHOOL DISTRICT NO. 415

FUND BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2015

ASSETS:

Property Tax Receivable	1,183,232	-	588,364	127,438	-	2,079,034
Due From Other Funds	10,075	11,000	-	-	-	51,077
Accounts Payable	963,816	59,560	-	4,474	-	1,027,810
Accrued Contingent Losses	91,958	-	-	2,183	297	258,278
Interfund Loan	-	-	-	-	-	-
Unexpended Balance	7,005	-	-	4,753,222	-	4,760,227
<b>TOTAL DEFERRED INFLUENCE</b>	<b>1,370,237</b>	<b>-</b>	<b>588,364</b>	<b>4,880,760</b>	<b>-</b>	<b>6,839,361</b>

Nonspendables:

Investments

Restricted for:

Board Proceeds	-	-	-	4,075,166	-	4,075,166
Other Proceeds	-	-	-	117,805	-	117,805
Associated Student Body Fund	-	1,962,838	-	-	-	1,962,838
Food Service	-	-	-	2,200,000	-	2,200,000
School Construction	-	-	-	-	-	-
Vehicle Fund	-	-	-	-	4,375,790	4,375,790
Uninsured Risks & Self-Insurance Carriers and Cyber	1,250,650	-	-	-	-	1,250,650
Assigned Fund Balance	-	-	600,974	-	12,422	612,904

Unassigned Fund Balance



KENT SCHOOL DISTRICT NO. 415

STATEMENT OF REVENUES, DEBITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

December 31, 2017

	2017	2016	2015	2014	2013	2012	2011	2010
<b>Nonspendable:</b>								
Inventories / Travel / Prepaid								
For Bond Proceeds	-	-	-	4,446.30	-	-	-	-
Transportation Vehicle Fund	-	1,638,400	-	-	-	6,023,503	-	6,023,503
<b>Committed:</b>								
Assigned To:								
Uninsured Risk (Liability Policy)	1,266,650	-	-	-	-	-	-	1,266,650
Contingent Liabilities	1,101,501	-	-	-	-	-	-	1,101,501
Fund Purposes	-	-	-	110,501	-	12,047	-	128,548
<b>Unassigned Fund Balance:</b>								
Minimum Fund-Balance Policy	10,780,263	-	-	-	-	-	-	10,780,263
Unassigned Fund Balance	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,046,813</b>	<b>1,638,400</b>	<b>10,780,263</b>	<b>4,446.30</b>	<b>6,023,503</b>	<b>6,035,550</b>	<b>12,047</b>	<b>11,046,813</b>
<b>Local</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>	<b>33,000,000</b>
<b>Miscellaneous</b>	<b>191,073</b>	<b>1,140,215</b>	<b>12,581,856</b>	<b>4,108,015</b>	<b>10,850</b>	<b>281</b>	<b>197,606,000</b>	<b>197,606,000</b>
<b>TOTAL REVENUES</b>	<b>109,793,983</b>	<b>1,140,215</b>	<b>12,581,856</b>	<b>4,108,015</b>	<b>10,850</b>	<b>281</b>	<b>197,606,000</b>	<b>197,606,000</b>
<b>Current Operating:</b>								
Regular Instruction	66,015,531	-	-	-	-	-	-	66,015,531
Vocational Instruction	2,001,674	-	-	-	-	-	-	2,001,674
Community Services	50,000	-	-	-	-	-	-	50,000
Support Services	14,957,307	-	-	-	-	-	-	14,957,307
Food Services	3,850,522	-	-	-	-	-	-	3,850,522
Student Activities	-	785,777	-	-	-	-	-	785,777
Athletic Fees	-	-	-	-	1,600,197	-	-	1,600,197
Miscellaneous	-	-	-	-	166	6	-	172
Bond Sale Fees	-	-	-	-	-	-	-	-
Debt Service:								
Interest and Other Charges	-	-	3,342,381	-	-	-	-	3,342,381

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

Capital Outlay								
To be Distributed	-	-	-	118,198	-	-	-	118,198
Other	-	-	-	594,406	-	-	-	594,406
<b>TOTAL EXPENDITURES</b>	<b>110,636,521</b>	<b>785,777</b>	<b>22,968,089</b>	<b>712,604</b>	<b>1,600,363</b>	<b>6</b>		<b>156,703,500</b>
Excess (Deficiency) of Revenues								
Change in Fund Balances - (2020)								
Balance of Retained Resources								1,571,000
Bond Proceeds					768,780			
Bond Debt Service								1,028
Sale of Surplus Equipment	1,028							
Transfer to Escrow			(44,108,627)					(44,108,627)
Others								
Long-Term Financing								
<b>TOTAL AVAILABLE FINANCING</b>								
<b>Nonspendable:</b>								
Inventory/Prepayments	658,569	-	-	-	-	-	-	658,569
Permanent Fund Reserves	-	-	-	-	-	-	165,000	165,000
<b>Restricted for:</b>								
Assigned								
Federal Proceeds	-	-	-	-	-	-	-	-
Associates/Student Fund	-	1,062,838	-	-	-	-	-	1,062,838
Public Service	-	-	2,923,318	-	-	-	-	2,923,318
Transportation Vehicle Fund	-	-	-	-	4,373,790	-	-	4,373,790
Unassigned	1,256,650	-	-	-	-	-	-	1,256,650
Carryovers and Others	762,910	-	-	-	-	-	62,310	825,220
<b>Committed From Levies:</b>								
Assigned Fund Balance				629,871	17,422		642,293.06	
<b>Unassigned Fund Balance</b>	<b>10,570,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account Name	REVENUE	EXPENSES	NET	Year
BEG				
RES				
ASS				
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TOT				
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REV				
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EXPENSES

STATE DEPARTMENT OF EDUCATION  
 STATE OF MISSISSIPPI  
 DEPARTMENT OF REVENUE  
 STATE SCHOOL DISTRICTS  
 UNIFIED STUDENT SERVICES, EXPENDITURE  
 BUDGET AND ACCOUNTING  
 December 2013

BEC	ST	FUND BALANCE	Current Month	Year to Date	Encumbrance	Balance	Percentage
			2,008	2,008		(150,044)	8
			2,008	2,008		(150,044)	110.08
REV							110.0
			4	4		847,573	49
	Body		9	9		47,505	26.25%
	Student		1	1		189,127	29.8%
			1	1		1,774,257	3.25%
			1	1		14,227	18.4%
			3	13		3,429,628	21.75%
							4.4%
EXI			1	1		789,014	3.7%
	Body		4	9	136,000	769,945	33.57%
	Student		0	9	88,900	170,514	16.94%
			8	8	15,900	2,011,219	13.69%
			0	2	103,900	149,314	5.9%
						616	8.41
			3	18	344,930	3,890,406	2.7%
							24.1%
Rev			0	0		(46,708)	-2.39%
							38.0%
			4	4			
TOT			6	1,962		(61,752)	1.7%
							45.1%



STATEMENT OF REVENUE AND EXPENSES AND CHANGES IN FUND BALANCE

ACCOUNT DESCRIPTION	CURRENT YEAR			PREVIOUS YEAR			PERCENTAGE
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	
<b>FUND BALANCE:</b>							
Beginning Fund Balance	1,289,000	1,289,000	0	1,289,000	1,289,000	0	100%
<b>REVENUE:</b>							
21. Taxes	350,000	350,000	0	350,000	350,000	0	100%
22. Licenses	50,000	50,000	0	50,000	50,000	0	100%
23. Fines	100,000	100,000	0	100,000	100,000	0	100%
24. Other	100,000	100,000	0	100,000	100,000	0	100%
<b>EXPENSES:</b>							
25. Salaries	117,000	117,000	0	117,000	117,000	0	100%
26. Benefits	51,000	51,000	0	51,000	51,000	0	100%
27. Other	100,000	100,000	0	100,000	100,000	0	100%
<b>NET CHANGE:</b>	(1,312)	(1,312)	(100%)	(1,312)	(1,312)	(100%)	
<b>TOTAL:</b>	1,287,688	1,287,688	0	1,287,688	1,287,688	0	100%
<b>ENDING FUND BALANCE:</b>	1,286,376	1,286,376	0	1,286,376	1,286,376	0	100%

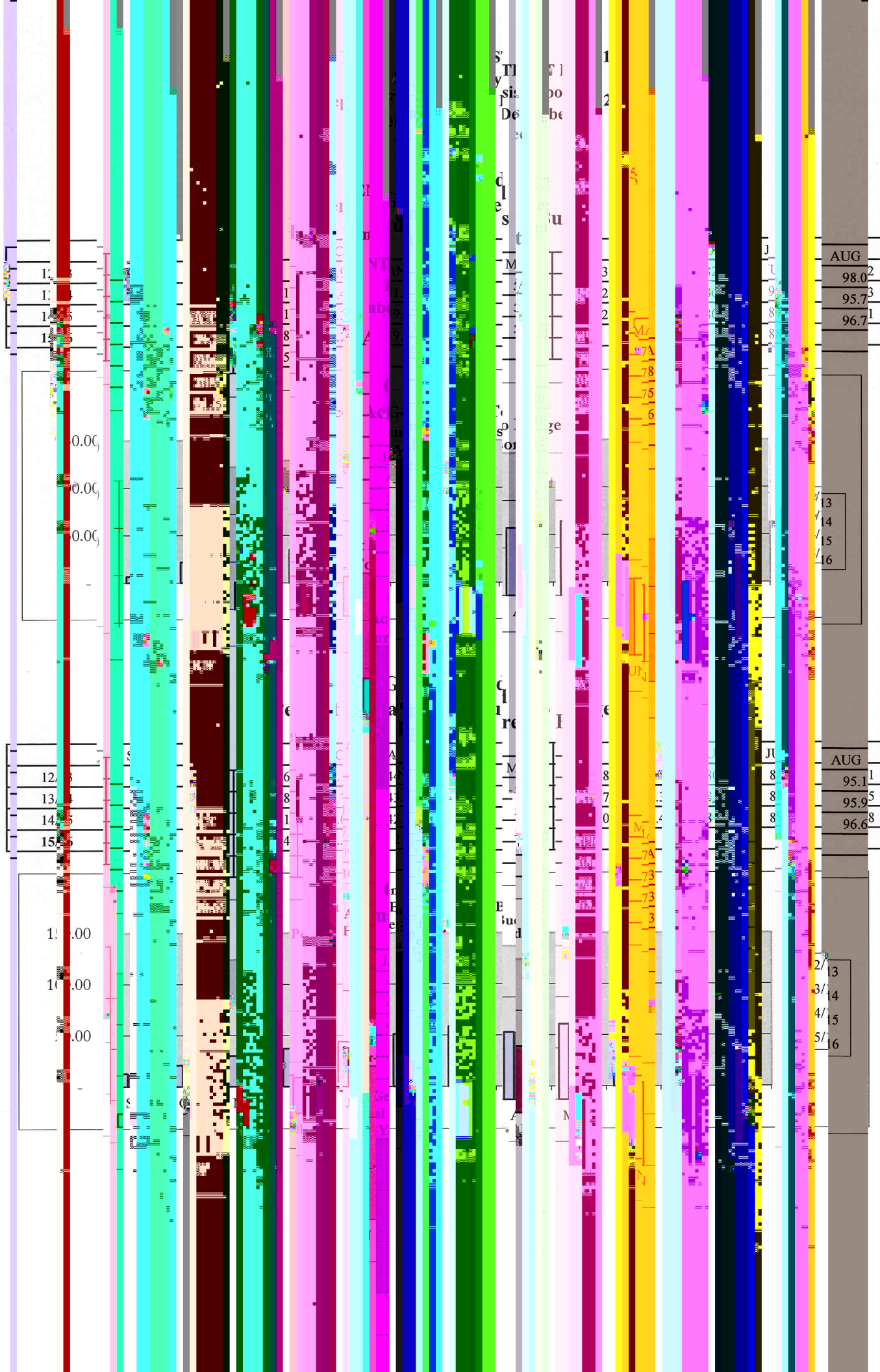
Account	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
BEG								
REV								
EXP								
Reven								
OTH								
TOTAL								
ENDI								
ICES:								
TOTAL								

Account	Value	Percentage
BEG	1,429.91	100.00%
REV	9,749.00	689.80%
EXP	(4,894.00)	(342.58%)
Reven	4,708.00	330.00%
OTH	5,920.00	415.00%
TOTAL	25,720.00	1,817.38%
ENDI	(3,330.00)	(233.33%)
ICES:	13,360.00	933.33%
TOTAL	22,330.00	1,563.33%











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