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- Staffing

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| Classified Salaries |
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| Supplies & Materia |
| Contractual Servic |
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KENT SCHOOL DISTRICT NO. 415
STATEMENT OF REVENUES, EXPENDITURES AND BALANCES

2017

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------------------------|-------------|-----------|------------|-----------|-----------|-----------|-------------|
| REVENUES | | | | | | | |
| Inventory/Trust Principal | 658,509 | - | - | - | - | 1,603,000 | 982,509 |
| 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 |
| Unassigned Risk (Legal + W/C) | 1,256,650 | - | - | - | - | - | 1,256,650 |
| Carriers & Others | 1,401,710 | - | - | - | - | - | 1,401,710 |
| 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 |
| Capital Transportation | 4,662,221 | - | - | - | - | - | 4,662,221 |
| Student Activities | - | 1,086,084 | - | - | - | - | 1,086,084 |
| Purchase of Buses | - | - | - | - | 1,600,197 | - | 1,600,197 |
| Miscellaneous | - | - | - | - | 242 | 9 | 251 |
| Bond Sale Fees | - | - | - | - | - | - | - |
| Debt Service: | | | | | | | |
| Principal | - | - | 19,418,507 | - | - | - | 19,418,507 |
| Interest and Other Charges | - | - | 3,524,111 | - | - | - | 3,524,111 |

KENT SCHOOL DISTRICT NO. 415

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 | (20,243,005) |
|------------------------|--------------|---------|--------------|-----------|-------------|-----|--------------|

| | | | | | | | |
|------------------------------|--|-------|--|--------|--|----------|--------|
| Sale of Investment Bonds | | | | 37,000 | | | |
| Sale of Surplus Equipment | | 7,280 | | | | 20,791 | 27,060 |
| Transfers | | | | 60,208 | | (60,208) | |
| TOTAL OTHER FINANCING | | | | | | | |

| | | | | | | | |
|-------------------------|-------|---------|--------|--|----------|--|---------|
| SOURCES AND USES | 7,280 | 298,898 | 22,361 | | (30,427) | | 192,222 |
|-------------------------|-------|---------|--------|--|----------|--|---------|

| | | | | | | | |
|------------------------------|--|--|-----------|-----------|-----------|-----------|-----------|
| Restricted by: | | | | | | | |
| 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 | | | 1,997,409 | | | | 1,997,409 |
| Debt Service | | | | 3,200,000 | | | 3,200,000 |
| Transfers to Other Funds | | | | | | 4,408,434 | 4,408,434 |
| Callejeros and Others | | | | | | | |

| | | | | | | | |
|-------------------------------------|--|--|--|--|-----------|--|-----------|
| Committed from Levy Proceeds | | | | | 3,301,276 | | 3,301,276 |
|-------------------------------------|--|--|--|--|-----------|--|-----------|

| | | | | | | | |
|--------------------------------|--------------|--|--|--|--|--|--------------|
| Unassigned Fund Balance | (16,666,667) | | | | | | (16,666,667) |
|--------------------------------|--------------|--|--|--|--|--|--------------|

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BALANCES

| BECAUSE | REVENUE | EXPENSE | TOTAL | Current Month | Year-to-Date | Balance | Percent | |
|-----------------|---------|---------|-------|---------------|--------------|---------|---------|-------|
| Restricted Fund | 488 | | | 1,908 | 638 | | 0.0% | |
| Body | 629 | | | 192 | 571 | | 11.9% | |
| | 171 | | | 277 | 277 | | 11.8% | |
| | 2,191 | | | 536 | 704 | | 8.5% | |
| | 171 | | | 245 | 245 | | 1.1% | |
| | 4,561 | | | 1,000 | 3,849 | | 42.2% | |
| | 39 | | | 49 | 49 | | 0.5% | |
| Body | 5 | | | 16 | 256 | | 15.7% | |
| | 1,081 | | | 180 | 424 | | 30.53% | |
| | 2,271 | | | 177 | 364 | 123,969 | 1.43% | |
| | 17 | | | 44 | 13,800 | 26,115 | 0.14% | |
| | 63 | | | 5 | | 228,95 | 38.86% | |
| Revenues | 1,769 | | | 100 | 86,088 | 615 | 29.95% | |
| | (1) | | | 36 | 298 | 501,33 | 194 | 26.1% |
| | 36 | | | 1 | 92 | 999 | 89.34% | |
| and Purposes | | | | (92) | 93 | 58 | 33 | |
| TOTAL BALANCE | 4,3 | | | 1,908 | 9,228 | 1,285 | -21.28% | |
| | 152,0 | | | 17 | 37 | | | |

STATEMENT OF FUND BALANCES

| ACCOUNT DESCRIPTION | REVENUE | EXPENSES | ENCUMBRANCES | BALANCE | PERCENT |
|-----------------------|---------|----------|--------------|---------|---------|
| | | | | | |
| FUND BALANCE: | | | | | |
| REVENUE | 12,600 | | | 4,100 | 33% |
| Fund Balance | 12,600 | | | 4,100 | 33% |
| EXPENSES | | 19,000 | | 2,900 | 16% |
| Other | | 19,000 | | 2,900 | 16% |
| ENCUMBRANCES | | | 14,000 | | 7% |
| Other | | | 14,000 | | 7% |
| TOTAL | 12,600 | 19,000 | 14,000 | 7,000 | 30% |
| ENDING BALANCE | 10,600 | 3,000 | 0 | 7,531 | 47% |

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| BE | ST | UND BAL | Budget | Actual | Date | Bal | rc |
|----|---------------|---------|--------|---------|-------|--------|--------|
| | ECTED | | | | | | |
| | eed. | | 3,10 | 302,266 | 46,32 | 84 | 2.1% |
| | eed. | | 1,1 | 138,765 | 34,69 | (1,02) | 1.025% |
| | instr | | 1,1 | 84,59 | 19,0 | (34) | 1.727% |
| | ion | | 1,2 | 20,669 | 1 | 34 | 1.2% |
| | Needs | | 1,0 | 900,63 | 146 | 14 | 1.5% |
| | Function | | 1,7 | 609,74 | 16 | 38 | 3.51% |
| | ing | | 6,4 | 735,77 | 63 | 53 | 7.6% |
| | Fund Balances | | 6,4 | 16,688 | 1 | (1,53) | 22.4% |
| | Purpos | | 6,4 | 168 | 1 | 1 | 95.4% |
| | estrict | | 6,3 | 76,06 | 164 | 86 | 3.3% |
| | ives | | 1,9 | 20,400 | 57 | 35 | 4.8% |
| | Pur | | 6,2 | 800 | 1 | 1 | 5.8% |
| | purp | | 8,5 | 108,78 | 26 | 21 | 1.4% |
| | enu | | 5,8 | 29,13 | 176 | 03 | 5.0% |
| | se | | 9,8 | 26,27 | 65 | 43 | 1.9% |
| | se | | 6,2 | 237,47 | 596 | 93 | 7.4% |
| | s | | 6,2 | 706,07 | 55 | 18 | 5.0% |
| | Ex | | 1,1 | 53,742 | 1,3 | 93 | 1.7% |
| | Ex | | 1,1 | 31 | 1,3 | 32 | 2.1% |
| | ate | | 1,1 | 35 | 2,5 | 38 | 1.7% |
| | nditure | | 1,1 | 47 | 6,1 | 73 | 1.6% |
| | nditure | | 1,3 | 999,78 | 184 | 14 | 13.6% |
| | enc | | 1,3 | 63 | 5,300 | 2 | 13.6% |
| | tures | | 7,3 | 891,41 | 2,48 | 10 | 3.85% |
| | pen | | 7,3 | 37,9 | 0 | 3 | 0.85% |
| | ING | | (7,3) | 63 | 5,300 | 2 | 13.6% |
| | ures | | 4,5 | 100,0 | 0 | 0 | 0% |
| | ures | | 4,5 | 100,0 | 0 | 0 | 0% |
| | SOUR | | 4,5 | 100,0 | 0 | 0 | 0% |
| | it | | 4,5 | 100,0 | 0 | 0 | 0% |
| | ty | | 4,5 | 100,0 | 0 | 0 | 0% |
| | FIN. | | 4,5 | 100,0 | 0 | 0 | 0% |
| | ES/(USES) | | 3,5 | 843,26 | 3,26 | 7 | 0.3% |
| | CTI | | 3,5 | 18,2 | 3,84 | 5 | 26.3% |
| | OUR | | 3,5 | 18,2 | 3,84 | 5 | 26.3% |
| | D BALAN | | 3,5 | 18,2 | 3,84 | 5 | 26.3% |
| | ES | | 3,5 | 18,2 | 3,84 | 5 | 26.3% |
| | FUN | | 3,5 | 18,2 | 3,84 | 5 | 26.3% |
| | 50,0 | | 7,5 | 138,77 | 59 | 77 | 47.7% |
| | 00,000 | | 5,0 | 20,91 | 13 | 77 | 22.0% |
| | 0,000 | | 1,2 | 12,05 | 0 | 01 | 9.1% |
| | 0 | | 1,1 | 11,74 | 3,1 | 74 | 9.9% |
| | 749 | | 1,1 | 35,39 | 30 | 23 | 6.3% |
| | 430 | | 1,1 | 233 | 68 | 52 | 29.1% |
| | 65 | | 3,5 | 3,26 | 3,3 | 26 | 31.6% |
| | 2 | | 3,5 | 3,26 | 3,3 | 26 | 31.6% |
| | 358 | | 3,5 | 3,26 | 3,3 | 26 | 31.6% |
| | 05 | | 3,5 | 3,26 | 3,3 | 26 | 31.6% |
| | 05 | | 3,5 | 3,26 | 3,3 | 26 | 31.6% |

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STATEMENT OF REVENUE

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| | Budget | Current | Year-1 | 0 | En | es | Balance |
|---|--------------|--------------|--------------|---------------|-------|----|----------------|
| BEGINNING RESTRICTED FUND BALANCE: | | | | | | | |
| Restricted Fund | 5,794 | 5,794 | 6,023 | 6,023 | | | (229) |
| Total Beginning Fund Balance | 5,794 | 5,794 | 6,023 | 6,023 | | | (229) |
| Prior Year Adjustment | | | | | | | |
| REVENUE | | | | | | | |
| Investment Earnings | | | 43 | | | | (11) |
| Transportation Reimbursements | 73 | | | 15 | | | 737 |
| Long-Term Financing | | | | | | | |
| Total Revenue | 73 | 43 | 15 | | | | 725 |
| EXPENDITURES | | | | | | | |
| Equipment Purchases/Build | 5,794 | | 1,600 | | 4,695 | | 835 |
| Other | | | 39 | | | | |
| Bond Sale Fees | | | | | | | |
| Transfers | 12 | | | | | | 63 |
| Total Expenditures | 5,816 | 39 | 1,600 | 4,695 | | | 898 |
| Revenues less Expenditures | (5,122) | 104 | (1,448) | | | | (172) |
| OTHER FINANCIAL RESOURCES/USES | | | | | | | |
| Sales of Buses | | | 75 | | | | |
| Sale of Bonds | | | | 29,708 | | | |
| TOTAL OTHER FINANCIAL RESOURCES/USES | | | 75 | 29,708 | | | |
| ENDING RESTRICTED FUND BALANCE | 662 | 64 | 4,408 | 4,408 | | | (3,746) |

STATEMENT OF REVENUE

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 STATEMENT F
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 February 2016

AND BALANCES

| | Budget | Current | Encumbrances | Balance | Percent |
|----------------------------------|--------|---------|--------------|---------|---------|
| | | | | | cent |
| BEGINNING BALANCE: | | | | | |
| <i>Nonspendable Fund Balance</i> | | 65 | - | - | N/A |
| <i>Assigned Fund Balance</i> | | 12 | - | - | N/A |
| Total Beginning Balance | | 77 | - | - | 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 BALANCE: | | | | | |
| <i>Nonspendable Fund Balance</i> | | 65 | - | - | N/A |
| <i>Assigned Fund Balance</i> | | 12 | - | - | N/A |
| Total Ending Fund Balance | | 77 | - | - | N/A |

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| 12 | SEP |
| 13 | |
| 14 | |
| 15 | |

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|----|------|
| 12 | 0.31 |
| 13 | 0.81 |
| 14 | 0.38 |
| 15 | 0.65 |

| | |
|-----|--|
| JAN | |
| FEB | |
| MAR | |
| APR | |
| MAY | |
| JUN | |
| JUL | |
| AUG | |
| SEP | |
| OCT | |
| NOV | |
| DEC | |

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| | |
|-----|----|
| JUN | 82 |
| JUL | 80 |
| AUG | 80 |

| | |
|-----|-------|
| AUG | 98.02 |
| JUN | 95.73 |
| JUL | 90.71 |

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| JUL | 90.26 |
| AUG | 87.61 |
| SEP | 88.27 |

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| | |
|----|-----|
| 12 | SEP |
| 13 | SEP |
| 14 | SEP |
| 15 | SEP |

| | |
|----|------|
| 12 | 0.06 |
| 13 | 0.58 |
| 14 | 0.81 |
| 15 | 0.84 |

| | |
|-----|--|
| JAN | |
| FEB | |
| MAR | |
| APR | |
| MAY | |
| JUN | |
| JUL | |
| AUG | |
| SEP | |
| OCT | |
| NOV | |
| DEC | |

JUN

| | |
|-----|----|
| JUN | 80 |
| JUL | 81 |
| AUG | 81 |

| | |
|-----|-------|
| AUG | 95.11 |
| JUN | 95.95 |
| JUL | 96.68 |

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| | |
|-----|----|
| JUN | 81 |
| JUL | 81 |
| AUG | 81 |

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SEP

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DEC

JAN

FEB

MAR

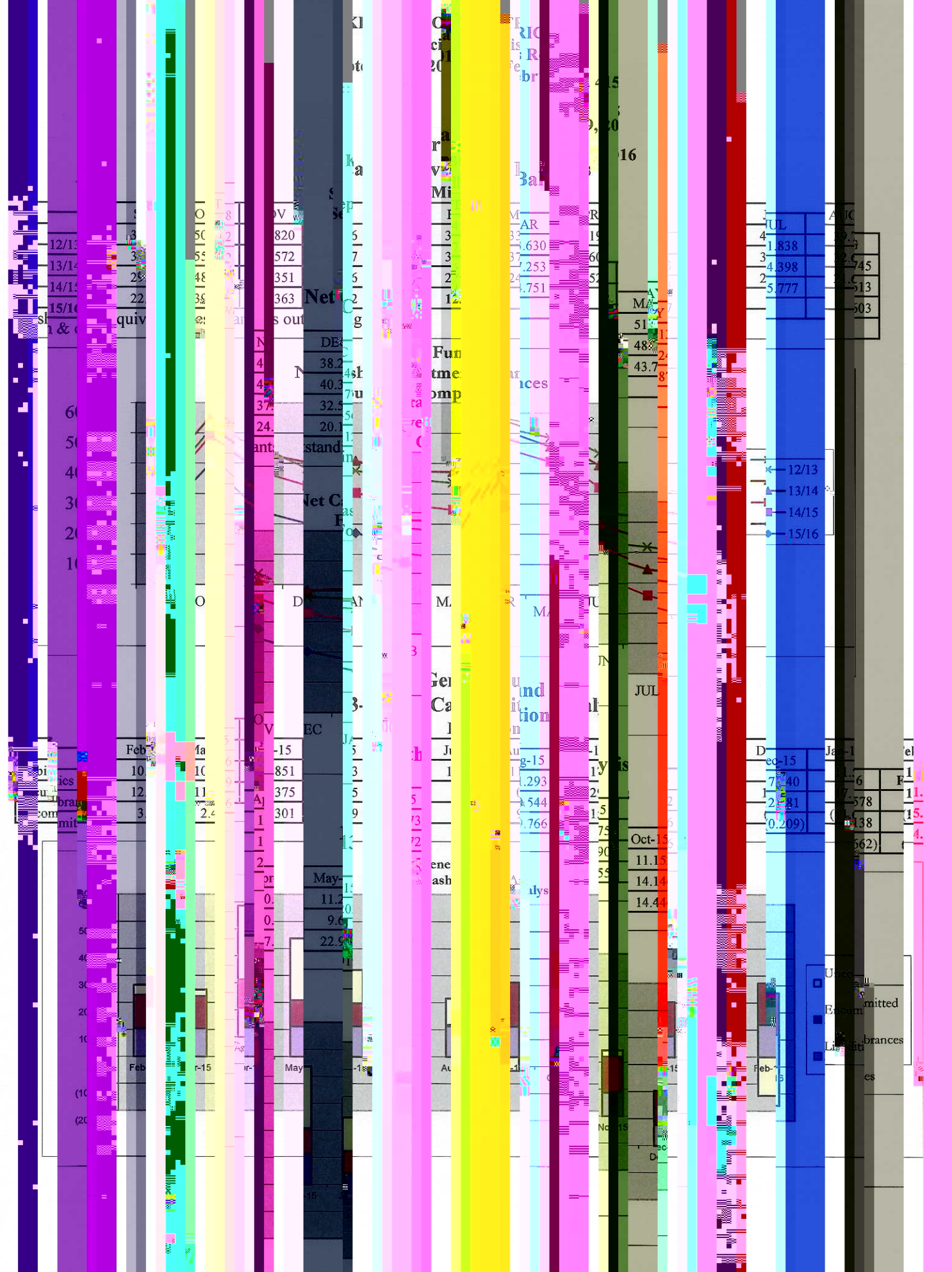
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MAY

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JUL

AUG



| | | | |
|---|--|------|-----|
| 1 | | 1838 | 503 |
| 2 | | 4398 | 513 |
| 3 | | 5777 | 575 |
| 4 | | | 575 |

← 12/13
 ▲ 13/14
 ■ 14/15
 ● 15/16

| | | | | |
|--------|----|-----|-----|---|
| Feb-10 | 10 | 10 | 851 | 3 |
| Feb-12 | 12 | 11 | 375 | 5 |
| Feb-13 | 3 | 2.4 | 301 | 9 |

| | | | | |
|------|---|---|-----|---|
| g-15 | 1 | 1 | 293 | 2 |
| g-16 | 1 | 1 | 544 | 2 |
| g-17 | 1 | 1 | 766 | 2 |

| | | | | |
|--------|---|---|-------|-----|
| Dec-15 | 1 | 6 | 7540 | 11. |
| Jan-16 | 1 | 6 | 2581 | 15. |
| Feb-16 | 1 | 6 | 0.209 | 4. |

| | | | | |
|--------|---|----|------|----|
| May-15 | 1 | 0. | 11.2 | 1. |
| May-16 | 1 | 0. | 9.6 | 1. |
| May-17 | 1 | 0. | 22.9 | 1. |

| | | | | |
|--------|---|-------|----|----|
| Oct-15 | 1 | 11.15 | 59 | 1. |
| Nov-15 | 1 | 14.14 | 59 | 1. |
| Dec-15 | 1 | 14.44 | 59 | 1. |

| | | | | |
|--------|---|---|-----|-----|
| Feb-15 | 1 | 6 | 578 | 11. |
| Mar-15 | 1 | 6 | 38 | 15. |
| Apr-15 | 1 | 6 | 562 | 4. |

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General Fund
 Balance Sheet
 Million

| | SEP | OCT | JAN | FEB | MAR | AUG |
|-------|--------|--------|--------|--------|--------|--------|
| 12/13 | 21,876 | 41,300 | 25,325 | 27,103 | 28,267 | 30,006 |
| 13/14 | 26,565 | 45,772 | 31,100 | 16,982 | 20,375 | 23,735 |
| 14/15 | 20,604 | 38,895 | 20,604 | 375 | | 14,097 |
| 15/16 | 13,105 | 29,565 | | | | |

