

# BUDGET

FISCAL YEAR

2017-2018

FORM F-195

SCHOOL DISTRICT NAME & NO. KENNEWICK #17 COUNTY NAME & NO. BENTON #03

KENNEWICK SCHOOL DISTRICT NO. 17  
1000 West 4<sup>th</sup> Ave  
KENNEWICK, WASHINGTON - - BENTON COUNTY  
YEAR ENDING AUGUST 31, 2018

**BOARD OF DIRECTORS**

<b><u>NAME</u></b>		<b><u>TERM EXPIRES</u></b>
Dawn Adams	President	2017
Heather Kintzley	Vice President	2017
Ben Messinger		2019
Ron Mabry		2019
Brian Brooks		2019

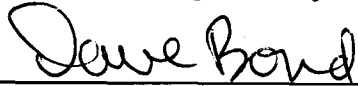
**ADMINISTRATION**

Dave Bond	Superintendent of Schools Secretary of the Board
Chuck Lybeck	Associate Superintendent
Doug Christensen	Assistant Superintendent, Human Resources
Vic Roberts	Executive Director, Business Operations

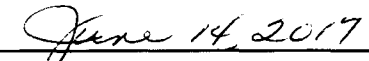
## CERTIFICATION

As Secretary to the Board of Directors of Kennewick School District School District No. 017 of Benton County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.



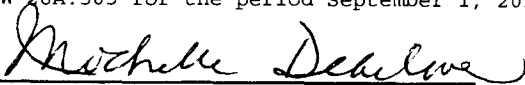
Secretary to the Board of Directors



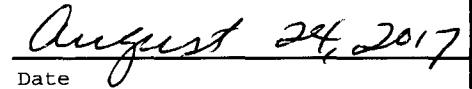
Budget Adoption Date

## FOR ESD AND OSPI USE ONLY

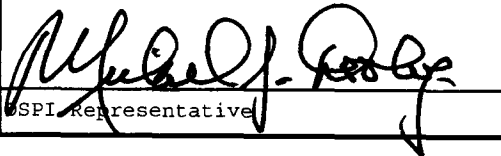
The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.



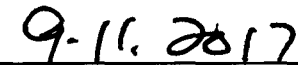
ESD Superintendent or Designee



Date



OSPI Representative



Date

Lock and Print Date: 08/08/2017

## Kennewick School District No.017

## BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	220,207,623	1,981,396	11,943,523	50,945,000	1,230,450
Total Appropriation (Expenditures)	216,907,623	2,151,607	11,680,000	69,400,000	1,300,000
Other Financing Uses--Transfers Out (G.L. 536)	7,650,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,350,000	-170,211	263,523	-18,455,000	-69,550
Beginning Total Fund Balance	31,445,612	1,081,700	4,973,221	42,579,892	634,124
Ending Total Fund Balance	27,095,612	911,489	5,236,744	24,124,892	564,574
<b>SECTION B: EXCESS LEVIES FOR 2018 COLLECTION</b>					
Excess levies approved by voters for 2018 collection	25,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	25,600,000	XXXX	12,275,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

## Kennewick School District No.017

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	18,278.69		17,835.00		18,315.00	
FTE Certificated Employees	1,091.447		1,204.567		1,229.047	
FTE Classified Employees	619.182		726.702		749.348	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	197,407,724		205,612,748		220,207,623	
Total Expenditures	187,018,982		206,662,674		216,907,623	
Total Beginning Fund Balance	31,176,861		36,704,131		31,445,612	
Total Ending Fund Balance	35,915,602		27,934,205		27,095,612	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	104,125,722	55.68	115,034,163	55.66	121,873,888	56.19
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	20,614,518	11.02	23,165,143	11.21	24,651,457	11.36
Vocational Instruction	5,065,527	2.71	5,802,402	2.81	5,846,108	2.70
Skill Center Instruction	3,860,251	2.06	4,363,197	2.11	4,490,030	2.07
Compensatory Education	14,000,684	7.49	15,459,188	7.48	16,159,990	7.45
Other Instructional Programs	1,657,022	0.89	4,147,532	2.01	3,779,281	1.74
Community Services	277,401	0.15	302,543	0.15	302,838	0.14
Support Services	37,417,858	20.01	38,388,506	18.58	39,804,031	18.35
Total - Program Groups	187,018,982	100.00	206,662,674	100.00	216,907,623	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	104,995,183	56.14	123,127,059	59.58	129,419,835	59.67
Teaching Support	29,426,864	15.73	28,831,962	13.95	29,648,926	13.67
Other Supportive Activities	32,499,009	17.38	33,070,793	16.00	34,227,628	15.78
Building Administration	10,705,108	5.72	11,836,062	5.73	13,280,552	6.12
Central Administration	9,392,819	5.02	9,796,798	4.74	10,330,682	4.76
Total - Activity Groups	187,018,982	100.00	206,662,674	100.00	216,907,623	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	79,768,072	42.65	92,051,117	44.54	95,413,424	43.99
Classified Salaries	27,673,797	14.80	31,187,686	15.09	32,193,961	14.84

## Kennewick School District No.017

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
Employee Benefits and Payroll Taxes	42,023,715	22.47	47,850,367	23.15	52,097,215	24.02
Supplies, Instructional Resources and Noncapitalized Items	15,615,794	8.35	13,186,371	6.38	14,032,875	6.47
Purchased Services	20,704,612	11.07	21,235,390	10.28	21,935,962	10.11
Travel	586,156	0.31	796,568	0.39	833,511	0.38
Capital Outlay	646,837	0.35	355,175	0.17	400,675	0.18
Total - Objects	187,018,982	100.00	206,662,674	100.00	216,907,623	100.00

## Kennewick School District No.017

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2015-2016	Budget 2/ 2016-2017	Budget 3/ 2017-2018
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	1,332.51	1,290.00	1,300.00
2. Grade 1	1,356.75	1,367.00	1,352.00
3. Grade 2	1,452.25	1,458.00	1,365.00
4. Grade 3	1,417.84	1,399.00	1,455.00
5. Grade 4	1,441.89	1,431.00	1,420.00
6. Grade 5	1,411.28	1,394.00	1,461.00
7. Grade 6	1,321.95	1,354.00	1,432.00
8. Grade 7	1,297.37	1,276.00	1,324.00
9. Grade 8	1,300.84	1,299.00	1,314.00
10. Grade 9	1,337.04	1,293.00	1,325.00
11. Grade 10	1,266.40	1,277.00	1,325.00
12. Grade 11 (excluding Running Start)	1,342.96	1,360.00	1,286.00
13. Grade 12 (excluding Running Start)	1,424.60	1,407.00	1,371.00
14. SUBTOTAL	17,703.68	17,605.00	17,730.00
15. Running Start	238.37	230.00	235.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	336.64	0.00	350.00
18. TOTAL K-12	18,278.69	17,835.00	18,315.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	1,091.447	1,204.567	1,229.047
2. General Fund FTE Classified Employees /4	619.182	726.702	749.348

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	24,276,869	24,515,635	25,059,310
2000   Local Nontax Support	2,717,404	2,324,226	2,750,321
3000   State, General Purpose	124,740,316	129,645,587	138,236,710
4000   State, Special Purpose	30,043,686	30,193,198	35,406,550
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	15,146,299	18,455,852	18,225,217
7000   Revenues from Other School Districts	390,082	415,750	424,515
8000   Revenues from Other Entities	93,068	62,500	105,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>197,407,724</b>	<b>205,612,748</b>	<b>220,207,623</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	104,125,722	115,034,163	121,873,888
10   Federal Stimulus	0	0	0
20   Special Education Instruction	20,614,518	23,165,143	24,651,457
30   Vocational Education Instruction	5,065,527	5,802,402	5,846,108
40   Skill Center Instruction	3,860,251	4,363,197	4,490,030
50 and 60   Compensatory Education Instruction	14,000,684	15,459,188	16,159,990
70   Other Instructional Programs	1,657,022	4,147,532	3,779,281
80   Community Services	277,401	302,543	302,838
90   Support Services	37,417,858	38,388,506	39,804,031
<b>B. TOTAL EXPENDITURES</b>	<b>187,018,982</b>	<b>206,662,674</b>	<b>216,907,623</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>5,650,000</b>	<b>7,720,000</b>	<b>7,650,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>4,738,742</b>	<b>-8,769,926</b>	<b>-4,350,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,529,609	1,658,289	1,854,835
G.L.825 Restricted for Skill Center	0	2,338,124	1,815,000
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	384,463	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	823,000	0
G.L.870 Committed to Other Purposes	822,629	0	1,724,370
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	7,743,548	12,259,718	7,491,407
G.L.884 Assigned to Other Capital Projects	5,650,000	5,720,000	5,650,000
G.L.888 Assigned to Other Purposes	4,393,991	4,705,000	3,710,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy		8,700,000	8,700,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>31,176,861</b>	<b>36,704,131</b>	<b>31,445,612</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,803,968	1,341,835	1,355,835
G.L.825 Restricted for Skill Center	2,247,096	1,588,124	1,815,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	421,201	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	2,625,498	823,000	660,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	9,377,366	11,421,246	9,854,777
G.L.884 Assigned to Other Capital Projects	5,720,000	0	700,000
G.L.888 Assigned to Other Purposes	5,020,474	3,560,000	3,510,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	8,700,000	8,700,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>35,915,602</b>	<b>27,934,205</b>	<b>27,095,612</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

**Kennewick School District No.017**

**SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>LOCAL TAXES</b>			
1100   Local Property Tax	24,276,869	24,515,635	25,059,310
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>24,276,869</b>	<b>24,515,635</b>	<b>25,059,310</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	231,266	200,000	210,000
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	34,630	45,000	55,000
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	17,490	15,000	15,000
2186   Community School Tuition and Fees	50,742	50,000	50,000
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	23,369	2,500	2,500
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	61,803	33,000	35,000
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,206,031	1,528,726	1,847,821
2300   Investment Earnings	194,867	100,000	175,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	117,395	50,000	50,000
2600   Fines and Damages	26,559	20,000	20,000
2700   Rentals and Leases	106,253	70,000	80,000
2800   Insurance Recoveries	16,090	10,000	10,000
2900   Local Support Nontax, Unassigned	356,306	200,000	200,000
2910   E-Rate	274,603	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>2,717,404</b>	<b>2,324,226</b>	<b>2,750,321</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	109,089,551	112,570,889	118,338,213

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
3121   Special Education--General Apportionment	3,319,222	3,474,698	3,823,497
3300   Local Effort Assistance	12,331,543	13,000,000	15,475,000
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	600,000	600,000
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>124,740,316</b>	<b>129,645,587</b>	<b>138,236,710</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	3,300,000
4121   Special Education	12,305,463	12,427,812	13,419,399
4122   Special Ed-Infants and Toddlers-State	810,382	817,703	838,298
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	4,848,214	5,042,025	5,125,638
4156   State Institutions, Centers, and Homes, Delinquent	503,720	433,256	459,522
4158   Special and Pilot Programs	1,378,520	1,380,168	1,287,346
4159   Institutions-Juveniles in Adult Jails	12,290	12,778	0
4165   Transitional Bilingual	2,550,041	2,616,854	2,962,223
4174   Highly Capable	178,066	180,808	188,264
4188   Childcare	0	0	0
4198   School Food Services	135,497	114,312	179,194
4199   Transportation--Operations	5,636,638	5,500,000	5,500,000
4300   Other State Agencies, Unassigned	1,684,856	1,667,482	2,146,666
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>30,043,686</b>	<b>30,193,198</b>	<b>35,406,550</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	9,443	2,010,500	1,105,875
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	3,049,217	3,129,752	3,242,942
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	92,433	120,822	114,924
6146   Skill Center	70,197	77,000	69,529
6151   Disadvantaged ESEA Disadvantaged, Fed	4,068,199	4,720,146	4,915,581
6152   School Improve, Fed Other Title Grants under ESEA, Fed	425,698	634,420	605,166
6153   Migrant ESEA Migrant, Federal	749,979	905,811	1,000,730
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	347,761	475,000	444,756
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	505,602	203,000	0
6189   Other Community Services	140,334	149,278	164,755
6198   School Food Services	5,058,831	5,295,906	5,711,929
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	135,924	145,764	262,800
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	143,434	110,000	125,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	349,246	478,453	461,230
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>15,146,299</b>	<b>18,455,852</b>	<b>18,225,217</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	352,324	350,000	360,000
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	37,758	38,000	30,000
7145   Skill Center	0	27,750	34,515
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>390,082</b>	<b>415,750</b>	<b>424,515</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	69,488	55,000	105,000
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	23,580	7,500	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>93,068</b>	<b>62,500</b>	<b>105,000</b>
<b>OTHER FINANCING SOURCES</b>			

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	197,407,724	205,612,748	220,207,623

## Kennewick School District No.017

## EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	103,731,850	114,621,041	121,379,317
02   Alternative Learning Experience	393,872	413,122	494,571
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>104,125,722</b>	<b>115,034,163</b>	<b>121,873,888</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	16,997,823	19,472,537	20,710,970
22   Special Education, Infants and Toddlers, State	744,858	707,968	797,336
24   Special Education, Supplemental, Federal	2,867,146	2,966,589	3,124,824
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	4,690	18,049	18,327
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>20,614,518</b>	<b>23,165,143</b>	<b>24,651,457</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	4,389,190	4,903,583	4,843,300
34   Middle School Career and Technical Education, State	543,344	726,681	823,811
38   Vocational, Federal	92,433	120,822	114,924
39   Vocational, Other Categorical	40,560	51,316	64,073
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>5,065,527</b>	<b>5,802,402</b>	<b>5,846,108</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	3,793,396	4,286,197	4,420,501
46   Skill Center, Federal	66,855	77,000	69,529
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>3,860,251</b>	<b>4,363,197</b>	<b>4,490,030</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	3,823,554	4,480,328	4,741,275
52   Other Title Grants Under ESEA - Federal	400,092	XXXXX	XXXXX
52   School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	601,346	583,124
53   Migrant ESEA Migrant, Federal	704,867	858,589	964,280
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	4,596,869	4,779,171	4,938,946
56   State Institutions, Centers and Homes, Delinquent	497,881	433,256	459,522

## Kennewick School District No.017

## EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,411,036	1,517,852	1,454,678
59   Institutions - Juveniles in Adult Jails	14,518	12,778	12,986
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	340,208	465,686	436,035
65   Transitional Bilingual, State	2,211,657	2,310,182	2,569,144
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>14,000,684</b>	<b>15,459,188</b>	<b>16,159,990</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	33,139	73,152	74,337
74   Highly Capable	177,853	180,808	184,425
75   Professional Development, State	7,150	57,383	58,189
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	1,438,879	3,836,189	3,462,330
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,657,022</b>	<b>4,147,532</b>	<b>3,779,281</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	141,965	174,604	174,282
88   Child Care	0	XXXXX	XXXXX
88   Childcare	XXXXX	0	0
89   Other Community Services	135,436	127,939	128,556
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>277,401</b>	<b>302,543</b>	<b>302,838</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	24,830,568	24,467,951	25,322,907
98   School Food Services	7,104,891	7,723,586	8,279,921
99   Pupil Transportation	5,482,399	6,196,969	6,201,203
<b>90   TOTAL SUPPORT SERVICES</b>	<b>37,417,858</b>	<b>38,388,506</b>	<b>39,804,031</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>187,018,982</b>	<b>206,662,674</b>	<b>216,907,623</b>

## Kennewick School District No.017

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	121,379,317	189,096		71,365,979	8,069,966	30,172,375	5,910,497	5,458,948	212,456	0
02   ALE	494,571	0		327,618	30,971	131,651	4,331	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	121,873,888	189,096		71,693,597	8,100,937	30,304,026	5,914,828	5,458,948	212,456	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	20,710,970	0		9,533,184	4,370,311	6,358,065	121,310	293,100	35,000	0
22   Sp Ed, I&T, St	797,336	0		228,371	35,912	107,053	0	426,000	0	0
24   Sp Ed, Sup, Fed	3,124,824	0		1,023,270	519,141	691,005	90,364	780,544	15,500	5,000
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	18,327	0		13,000	500	3,077	250	0	1,500	0
TOTAL SPECIAL EDUCATION INSTRUCTION	24,651,457	0		10,797,825	4,925,864	7,159,200	211,924	1,499,644	52,000	5,000
31   Voc, Basic, St	4,843,300	8,290		3,190,520	166,303	1,255,497	157,135	37,345	13,210	15,000
34   MidSchCar/Tec	823,811	2,000		422,625	0	163,317	195,544	7,825	7,500	25,000
38   Voc, Fed	114,924	5,200		16,000	0	1,224	50,200	22,000	20,300	0
39   Voc, Other	64,073	0		2,500	17,709	10,343	30,421	1,700	1,400	0

## Kennewick School District No.017

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,846,108	15,490		3,631,645	184,012	1,430,381	433,300	68,870	42,410	40,000
45   Skil Cnt, Bas, St	4,420,501	0	0	1,660,285	366,646	799,820	631,950	884,550	41,250	36,000
46   Skill Cntr, Fed	69,529	7,000	0	0	0	0	17,429	33,500	11,600	0
TOTAL SKILL CENTER INSTRUCTION	4,490,030	7,000	0	1,660,285	366,646	799,820	649,379	918,050	52,850	36,000
51   ESEA Disadvantaged, Federal	4,741,275	100,000		1,712,766	859,428	1,166,532	451,584	249,920	201,045	0
52   Other Title Grants under ESEA, Federal	583,124	0	0	287,580	0	59,544	106,000	65,000	65,000	0
53   ESEA Migrant, Federal	964,280	16,500		456,890	131,729	248,661	64,000	28,500	18,000	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	4,938,946	30,000		2,394,007	897,801	1,405,043	146,095	57,000	9,000	0
56   St In, Ctr/Hm, D	459,522	0		231,502	63,429	119,017	32,474	9,100	4,000	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	1,454,678	0		883,823	0	207,844	170,095	146,866	17,950	28,100
59   I-JAJ	12,986	0		10,000	0	2,286	500	0	200	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	436,035	0		247,289	0	68,746	82,000	23,000	15,000	0
65   Tran Biling, St	2,569,144	0		890,684	769,060	837,248	37,652	22,500	12,000	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

## Kennewick School District No.017

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	16,159,990	146,500	0	7,114,541	2,721,447	4,114,921	1,090,400	601,886	342,195	28,100
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	74,337	0		44,514	14,098	13,125	1,650	950	0	0
74   Highly Capable	184,425	0		59,760	15,090	26,945	77,400	4,480	750	0
75   Prof Dev, State	58,189	0		39,000	0	8,912	9,277	0	1,000	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	3,462,330	20,000		7,500	805,916	445,218	1,124,187	1,011,934	34,500	13,075
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,779,281	20,000		150,774	835,104	494,200	1,212,514	1,017,364	36,250	13,075
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	174,282	0		0	92,917	36,915	11,250	31,600	1,600	0
88   Childcare	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	128,556	0	0	0	32,444	6,862	80,000	9,000	250	0
TOTAL COMMUNITY SERVICES	302,838	0	0	0	125,361	43,777	91,250	40,600	1,850	0
97   Distwide Suppt	25,322,907	128,300	-157,300	349,100	9,422,129	4,481,328	2,802,700	7,964,650	90,500	241,500
98   Schl Food Serv	8,279,921	29,000	0	0	2,176,451	1,406,240	546,730	4,091,500	0	30,000
99   Pupil Transp	6,201,203	0	-378,086	15,657	3,336,010	1,863,322	1,079,850	274,450	3,000	7,000
TOTAL SUPPORT SERVICES	39,804,031	157,300	-535,386	364,757	14,934,590	7,750,890	4,429,280	12,330,600	93,500	278,500

## Kennewick School District No.017

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	216,907,623	535,386	-535,386	95,413,424	32,193,961	52,097,215	14,032,875	21,935,962	833,511	400,675

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
(0) Debit Transfers	508,808	XXXXX	442,397	XXXXX	535,386	XXXXX
(1) Credit Transfers	-508,808	XXXXX	-442,397	XXXXX	-535,386	XXXXX
(2) Certificated Salaries	79,768,072	42.65	92,051,117	44.54	95,413,424	43.99
(3) Classified Salaries	27,673,797	14.80	31,187,686	15.09	32,193,961	14.84
(4) Employee Benefits and Payroll Taxes	42,023,715	22.47	47,850,367	23.15	52,097,215	24.02
(5) Supplies and Materials	15,615,794	8.35	13,186,371	6.38	14,032,875	6.47
(7) Purchased Services	20,704,612	11.07	21,235,390	10.28	21,935,962	10.11
(8) Travel	586,156	0.31	796,568	0.39	833,511	0.38
(9) Capital Outlay	646,837	0.35	355,175	0.17	400,675	0.18
<b>TOTAL EXPENDITURES</b>	<b>187,018,982</b>	<b>100.00</b>	<b>206,662,674</b>	<b>100.00</b>	<b>216,907,623</b>	<b>100.00</b>

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	101,620,472	54.34	119,831,318	57.98	125,969,005	58.07
28   Extracur	3,374,711	1.80	3,295,741	1.59	3,450,830	1.59
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>104,995,183</b>	<b>56.14</b>	<b>123,127,059</b>	<b>59.58</b>	<b>129,419,835</b>	<b>59.67</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	3,465,779	1.85	4,065,009	1.97	4,195,475	1.93
24   Guid/Coun	5,476,975	2.93	6,600,396	3.19	7,216,903	3.33
25   Pupil M/S	2,174,636	1.16	2,341,871	1.13	2,467,324	1.14
26   Health	4,569,637	2.44	5,584,675	2.70	6,069,612	2.80
31   InstProDev	5,491,058	2.94	6,911,834	3.34	6,261,931	2.89
32   Inst Tech	3,369,987	1.80	1,003,836	0.49	996,084	0.46
33   Curriculum	744,858	0.40	2,324,341	1.12	2,441,597	1.13
<b>TOTAL TEACHING SUPPORT</b>	<b>29,426,864</b>	<b>15.73</b>	<b>28,831,962</b>	<b>13.95</b>	<b>29,648,926</b>	<b>13.67</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	3,060,289	1.64	3,250,453	1.57	3,521,230	1.62
44   Operation	3,442,989	1.84	3,818,659	1.85	4,031,476	1.86
49   Transfers	-2,515	0.00	0	0.00	0	0.00
52   Operation	4,274,193	2.29	4,869,760	2.36	4,971,557	2.29
53   Maintnce	730,041	0.39	675,202	0.33	649,005	0.30
56   Insurance	100,449	0.05	130,000	0.06	130,000	0.06
59   Transfers	-299,793	-0.16	-285,097	-0.14	-378,086	-0.17
62   Grnd Mnt	2,081,483	1.11	1,767,254	0.86	1,853,565	0.85
63   Oper Bldg	4,506,227	2.41	5,231,469	2.53	5,345,454	2.46
64   Maintnce	5,052,208	2.70	3,894,472	1.88	4,002,809	1.85
65   Utilities	2,517,460	1.35	3,062,000	1.48	3,160,000	1.46
67   Bldg Secu	217,151	0.12	70,000	0.03	70,000	0.03
68   Insurance	1,263,491	0.68	1,390,000	0.67	1,490,000	0.69
72   Info Sys	4,452,169	2.38	3,914,939	1.89	4,055,616	1.87
73   Printing	313,704	0.17	396,263	0.19	418,626	0.19
74   Warehouse	554,151	0.30	616,258	0.30	632,878	0.29
75   Mtr Pool	216,500	0.12	237,617	0.11	241,556	0.11
83   Interest	0	0.00	6,500	0.00	6,500	0.00
84   Principal	0	0.00	0	0.00	0	0.00

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	18,808	0.01	25,044	0.01	25,442	0.01
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>32,499,009</b>	<b>17.38</b>	<b>33,070,793</b>	<b>16.00</b>	<b>34,227,628</b>	<b>15.78</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	10,705,108	5.72	11,836,062	5.73	13,280,552	6.12
<b>TOTAL UNIT ADMINISTRATION</b>	<b>10,705,108</b>	<b>5.72</b>	<b>11,836,062</b>	<b>5.73</b>	<b>13,280,552</b>	<b>6.12</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	291,843	0.16	288,000	0.14	288,000	0.13
12   Supt Off	381,005	0.20	371,023	0.18	386,269	0.18
13   Busns Off	1,431,919	0.77	1,607,224	0.78	1,662,082	0.77
14   HR	832,517	0.45	855,918	0.41	903,403	0.42
15   Pblc Rltn	322,641	0.17	359,297	0.17	386,212	0.18
21   Supv Inst	4,297,033	2.30	4,293,739	2.08	4,576,870	2.11
41   Supervisn	714,221	0.38	767,162	0.37	835,444	0.39
51   Supervisn	516,751	0.28	555,751	0.27	579,277	0.27
61   Supv Bldg	604,889	0.32	698,684	0.34	713,125	0.33
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>9,392,819</b>	<b>5.02</b>	<b>9,796,798</b>	<b>4.74</b>	<b>10,330,682</b>	<b>4.76</b>
<b>TOTAL EXPENDITURES</b>	<b>187,018,982</b>	<b>100.00</b>	<b>206,662,674</b>	<b>100.00</b>	<b>216,907,623</b>	<b>100.00</b>

## Kennewick School District No. 017

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	1,011.567	82.30	263.445	35.16
28   Extracurricular	0.000	0.00	1.825	0.24
TOTAL TEACHING ACTIVITIES	1,011.567	82.30	265.270	35.40
<b>TEACHING SUPPORT</b>				
22   Learning Resources	25.400	2.07	16.061	2.14
24   Guidance and Counseling	44.200	3.60	22.859	3.05
25   Pupil Management and Safety	0.000	0.00	41.309	5.51
26   Health/Related Services	53.200	4.33	9.692	1.29
31   InstProDev	14.870	1.21	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	0.700	0.06	0.307	0.04
TOTAL TEACHING SUPPORT	138.370	11.26	90.228	12.04
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	56.104	7.49
52   Operations	XXXXX	XXXXX	56.592	7.55
53   Maintenance	XXXXX	XXXXX	4.500	0.60
62   Grounds--Maintenance	XXXXX	XXXXX	15.700	2.10
63   Operation of Buildings	XXXXX	XXXXX	74.900	10.00
64   Maintenance	XXXXX	XXXXX	31.400	4.19
72   Information Systems	0.000	0.00	16.500	2.20
73   Printing	0.000	0.00	3.000	0.40
74   Warehousing and Distribution	0.000	0.00	7.285	0.97
75   Motor Pool	0.000	0.00	1.500	0.20
91   Public Activities	XXXXX	XXXXX	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	267.481	35.70
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	61.510	5.00	57.533	7.68
TOTAL UNIT ADMINISTRATION	61.510	5.00	57.533	7.68
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.08	1.000	0.13
13   Business Office	0.000	0.00	14.688	1.96

## Kennewick School District No. 017

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
14   Human Resources	0.875	0.07	7.994	1.07
15   Public Relations	0.000	0.00	4.000	0.53
21   Supervision - Instruction	15.600	1.27	25.669	3.43
41   Supervision - Nutrition Services	0.000	0.00	2.655	0.35
51   Supervision - Transportation	0.125	0.01	5.830	0.78
61   Supervision - Building	0.000	0.00	7.000	0.93
TOTAL CENTRAL ADMINISTRATION	17.600	1.43	68.836	9.19
<b>TOTAL FTE STAFF</b>	<b>1,229.047</b>	<b>100.00</b>	<b>749.348</b>	<b>100.00</b>

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

## Kennewick School District No.017

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>REVENUES</b>			
100   General Student Body	459,223	622,067	525,787
200   Athletics	377,564	438,971	452,736
300   Classes	52,239	70,270	52,320
400   Clubs	545,118	847,807	908,153
600   Private Moneys	47,899	74,000	42,400
<b>A. TOTAL REVENUES</b>	<b>1,482,043</b>	<b>2,053,115</b>	<b>1,981,396</b>
<b>EXPENDITURES</b>			
100   General Student Body	341,480	509,050	389,947
200   Athletics	539,032	703,773	734,982
300   Classes	51,394	90,516	40,370
400   Clubs	570,811	880,615	940,712
600   Private Moneys	32,099	72,368	45,596
<b>B. TOTAL EXPENDITURES</b>	<b>1,534,816</b>	<b>2,256,322</b>	<b>2,151,607</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>-52,773</b>	<b>-203,207</b>	<b>-170,211</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,373,282	1,211,782	1,081,700
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>1,373,282</b>	<b>1,211,782</b>	<b>1,081,700</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,320,508	1,008,575	911,489
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>1,320,508</b>	<b>1,008,575</b>	<b>911,489</b>

**Kennewick School District No.017**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

## Kennewick School District No.017

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	15,677,573	11,825,675	11,943,523
2000   Local Nontax Support	0	0	0
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	41,991,018	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>57,668,591</b>	<b>11,825,675</b>	<b>11,943,523</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	8,080,000	10,020,000	6,780,000
Interest on Bonds	5,158,451	5,280,000	4,900,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>13,238,451</b>	<b>15,300,000</b>	<b>11,680,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>41,764,439</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>2,665,702</b>	<b>-3,474,325</b>	<b>263,523</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,770,077	8,432,923	4,973,221
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,770,077</b>	<b>8,432,923</b>	<b>4,973,221</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	8,435,778	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	4,958,598	5,236,744

## Kennewick School District No.017

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	8,435,778	4,958,598	5,236,744

## Kennewick School District No.017

## DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	11,427,573	11,825,675	11,943,523
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	4,250,000	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>15,677,573</b>	<b>11,825,675</b>	<b>11,943,523</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	41,991,018	0	0
9900   Transfers	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>41,991,018</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>57,668,591</b>	<b>11,825,675</b>	<b>11,943,523</b>

## Kennewick School District No.017

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	296,993	150,000	175,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	39,130,588	63,800,000	43,750,000
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	7,050	20,000	20,000
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	5,000,000	7,000,000	7,000,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>44,434,631</b>	<b>70,970,000</b>	<b>50,945,000</b>
<b>EXPENDITURES</b>			
10   Sites	602,343	4,000,000	4,000,000
20   Buildings	69,349,507	68,825,000	62,000,000
30   Equipment	2,139,366	2,350,000	3,400,000
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	36,000	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>72,127,216</b>	<b>75,175,000</b>	<b>69,400,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-27,692,584</b>	<b>-4,205,000</b>	<b>-18,455,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,673,365	1,474,484	1,617,998
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	73,960,608	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	13,834,031	17,393,119	33,252,560

**Kennewick School District No.017**  
**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	4,300,533	9,144,867	7,709,334
G.L.890 Unassigned Fund Balance	XXXXX	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>93,768,537</b>	<b>28,012,470</b>	<b>42,579,892</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,597,999	294,000	1,437,998
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	8,740,271	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	47,398,351	18,868,603	14,902,560
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	8,339,333	4,644,867	7,784,334
G.L.890 Unassigned Fund Balance	XXXXX	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>66,075,953</b>	<b>23,807,470</b>	<b>24,124,892</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

## Kennewick School District No.017

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>LOCAL TAXES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	283,993	150,000	175,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	13,000	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>296,993</b>	<b>150,000</b>	<b>175,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	159,000	0	36,750,000
4130   State Matching Funding Assistance, Paid Direct to Districts	38,971,588	63,800,000	7,000,000
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>39,130,588</b>	<b>63,800,000</b>	<b>43,750,000</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0

## Kennewick School District No.017

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	7,050	20,000	20,000
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>7,050</b>	<b>20,000</b>	<b>20,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	5,000,000	7,000,000	7,000,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>5,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>44,434,631</b>	<b>70,970,000</b>	<b>50,945,000</b>

## Kennewick School District No.017

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	413	450	450
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	524,797	560,000	580,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>525,211</b>	<b>560,450</b>	<b>580,450</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>650,000</b>	<b>720,000</b>	<b>650,000</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,175,211</b>	<b>1,280,450</b>	<b>1,230,450</b>

## Kennewick School District No.017

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,242,807	1,300,000	1,300,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>1,242,807</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-67,596</b>	<b>-19,550</b>	<b>-69,550</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	652,183	584,573	634,124
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>652,183</b>	<b>584,573</b>	<b>634,124</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	584,587	565,023	564,574
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>584,587</b>	<b>565,023</b>	<b>564,574</b>

**Kennewick School District No.017**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.