

# **Kennewick School District**

Monthly Financial Report

For Year Ended August 31, 2019

*October 31, 2019*



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**Kennewick School District**  
**Balance Sheet**  
**All Funds At August 31, 2019**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
<b>Assets</b>								
Cash/County Investment Pool	39,802,896	28,834,638	1,404,885	6,210,124	1,291,827	1,278,315	3,989,884	647,078
Warrants Outstanding	(5,181,118)	(3,206,647)	(32,073)	-	(1,045,559)	-	(39,612)	-
Investments Held At ESD	-	-	-	-	-	-	-	-
Taxes Receivable	5,892,275	1,777,373	-	5,833,488	-	-	-	-
Due From Other Funds	-	333,593	-	-	-	-	22,368	-
Due From Other Govt Units/Funds	1,269,774	-	-	-	-	-	-	-
Accounts Receivable	87,541	-	-	-	-	-	-	-
Inventory	458,094	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 42,329,462</b>	<b>\$ 27,738,957</b>	<b>\$ 1,372,811</b>	<b>\$ 12,043,613</b>	<b>\$ 246,268</b>	<b>\$ 1,278,315</b>	<b>\$ 3,972,640</b>	<b>\$ 647,078</b>
<b>Liabilities</b>								
Accounts Payable	1,535,027	-	-	-	-	333,612	-	-
Incurred But Not Billed Claims	-	-	-	-	-	159,698	-	-
Interest Payable	-	-	-	1,093	-	-	-	-
Payroll & Benefits Payable	39,950	-	-	-	-	-	-	-
Due To Other Govt Units	126,543	-	-	-	-	-	-	-
Due To Other Funds	333,593	-	-	-	-	-	-	-
Dental Deferred Revenue	221,616	-	-	-	-	-	-	-
Workers Comp	1,353,804	-	-	-	-	-	-	-
Deferred Revenue	964,910	-	-	-	-	-	-	-
Deferred Revenue: Taxes	5,892,275	1,777,373	-	5,833,488	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 10,467,718</b>	<b>\$ 1,777,373</b>	<b>\$ -</b>	<b>\$ 5,834,581</b>	<b>\$ -</b>	<b>493,310</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
Restricted For Inventory	458,094	-	-	-	-	-	-	-
Assigned/Restricted	22,703,651	-	-	-	-	-	-	-
Committed Per Policy	8,700,000	25,961,584	1,372,811	6,209,031	246,268	785,005	3,972,640	647,078
<b>Ending Fund Balance 08/31/19</b>	<b>\$ 31,861,744</b>	<b>\$ 25,961,584</b>	<b>\$ 1,372,811</b>	<b>\$ 6,209,031</b>	<b>\$ 246,268</b>	<b>\$ 785,005</b>	<b>\$ 3,972,640</b>	<b>\$ 647,078</b>
<b>Beginning Fund Balance 08/31/18</b>	<b>\$ 33,854,299</b>	<b>\$ 35,943,608</b>	<b>\$ 1,292,417</b>	<b>\$ 5,449,667</b>	<b>\$ 135,504</b>	<b>\$ 871,018</b>	<b>\$ 3,893,687</b>	<b>\$ 460,048</b>
<b>Change In Fund Balance</b>	<b>\$ (1,992,555)</b>	<b>\$ (9,982,025)</b>	<b>\$ 80,395</b>	<b>\$ 759,364</b>	<b>\$ 110,764</b>	<b>\$ (86,013)</b>	<b>\$ 78,953</b>	<b>\$ 187,030</b>

**Kennewick School District**  
**Statement of Revenues, Expenditures & Change In Fund Balance**  
**All Funds At August 31, 2019**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
<b>Revenues</b>								
Local Property Tax	21,252,790	2,234,043	-	12,721,395	-	-	-	-
Investment Interest	887,408	622,252	-	-	3,825	15,641	77,336	9,287
State Revenue	212,492,132	19,238,209	-	-	740,498	-	-	-
Tri Tech From Other Districts/Grants	-	95,686	-	-	-	-	-	-
E-Rate Reimbursement	-	1,724,596	-	-	-	-	-	-
Other Revenue	1,428,712	19,251	-	-	12,000	-	18,646	-
Dental Premium Employee Paid	-	-	-	-	-	2,655,288	-	-
Dental Premium (COBRA)	-	-	-	-	-	18,012	-	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,316,465	-
Unemployment	-	-	-	-	-	-	-	210,844
Student Body	-	-	626,796	-	-	-	-	-
Athletics	-	-	463,584	-	-	-	-	-
Classes	-	-	51,609	-	-	-	-	-
Clubs	-	-	577,755	-	-	-	-	-
Private	-	-	41,091	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 254,510,494</b>	<b>\$ 23,934,037</b>	<b>\$ 1,760,836</b>	<b>\$ 12,721,395</b>	<b>\$ 756,323</b>	<b>\$ 2,688,941</b>	<b>\$ 1,412,447</b>	<b>\$ 220,131</b>
<b>Expenditures</b>								
Expenditures	248,603,048	-	1,680,441	11,962,031	1,045,559	2,774,954	1,333,494	33,101
Kennewick High Remodel	-	7,038,559	-	-	-	-	-	-
Kamiakin/SHS Pre Bond Planning	-	212,310	-	-	-	-	-	-
Westgate Modernization	-	2,334	-	-	-	-	-	-
Amistad Modernization	-	15,056,642	-	-	-	-	-	-
MCP Renovate D-Hills Gym	-	3,425,711	-	-	-	-	-	-
Elementary #16	-	608,833	-	-	-	-	-	-
Elementary #17	-	506,116	-	-	-	-	-	-
Middle School #5 & Desert Hills	-	132,753	-	-	-	-	-	-
KDC -ECEAP Addition	-	1,272,918	-	-	-	-	-	-
ECEAP Portable (Amistad Site)	-	179,521	-	-	-	-	-	-
Legacy - City Church Renovation	-	4,153,148	-	-	-	-	-	-
HVAC Systems Upgrades	-	185,636	-	-	-	-	-	-
Network Infrastructure Upgrades	-	143,219	-	-	-	-	-	-
Tri Tech	-	995,788	-	-	-	-	-	-
Summer 2018 Roofing	-	891,781	-	-	-	-	-	-
SHS Bus Loop PHS I-Irrigation & Field Work	-	689,651	-	-	-	-	-	-
Summer 2019 Flooring	-	146,992	-	-	-	-	-	-
Summer 2019 Portables	-	119,081	-	-	-	-	-	-
Desert Hills Parking Lot & Fitness Area	-	4,676	-	-	-	-	-	-
Playground Structures/Upgrades	-	177,134	-	-	-	-	-	-
Park MS Track	-	1,407,687	-	-	-	-	-	-
Horse Heaven Hills Track	-	1,103,080	-	-	-	-	-	-
Highlands Track	-	26,229	-	-	-	-	-	-
IT Tech Levy	-	1,726,998	-	-	-	-	-	-
Warehouse Purchase	-	1,125,199	-	-	-	-	-	-
MTS Metaline Storage Building	-	28,170	-	-	-	-	-	-
MTS Bus Parking Expansion	-	25,737	-	-	-	-	-	-
Professional Services/Studies/Design	-	2,340	-	-	-	-	-	-
Other Improvements/Upgrades	-	27,817	-	-	-	-	-	-
Bus Purchase	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>248,603,048</b>	<b>41,416,061</b>	<b>1,680,441</b>	<b>11,962,031</b>	<b>1,045,559</b>	<b>2,774,954</b>	<b>1,333,494</b>	<b>33,101</b>
<b>Transfer To/From Other Funds</b>	<b>(7,900,000)</b>	<b>7,500,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change In Fund Balance</b>	<b>\$ (1,992,555)</b>	<b>\$ (9,982,025)</b>	<b>\$ 80,395</b>	<b>\$ 759,364</b>	<b>\$ 110,764</b>	<b>\$ (86,013)</b>	<b>\$ 78,953</b>	<b>\$ 187,030</b>

**Kennewick School District  
General Fund  
Comparative Balance Sheet  
August 31, 2019**

<b>Assets</b>	<b>Aug-17</b>	<b>Aug-18</b>	<b>Aug-19</b>	<b>Change 19-18</b>
1 Cash/County Investment Pool	43,466,420	43,215,126	39,802,896	(3,412,230)
1 Warrants Outstanding	(5,809,072)	(6,439,694)	(5,181,118)	1,258,576
Investments Held At ESD	66,157	-	-	-
Taxes Receivable	11,461,856	11,668,074	5,892,275	(5,775,799)
Due From Other Govt Units	1,113,202	1,147,262	1,269,774	122,512
Accounts Receivable	502,289	387,596	87,541	(300,055)
Inventory	390,564	722,951	458,094	(264,857)
<b>Total Assets</b>	<b>\$ 51,191,416</b>	<b>\$ 50,701,315</b>	<b>\$ 42,329,462</b>	<b>\$ (8,371,852)</b>
<b>Liabilities</b>				
Accounts Payable	1,426,464	2,454,768	1,535,027	(919,741)
Payroll & Benefits Payable	18,044	10,012	39,950	29,938
Due To Other Govt (OSPI)	-	-	126,543	126,543
2 Dental	205,656	209,646	221,616	11,970
3 Workers Comp	1,430,816	1,441,089	1,353,804	(87,286)
4 Due To Other Funds (Capital)	-	-	333,593	333,593
5 Deferred Revenue: Battelle-SRC	279,087	275,401	220,805	(54,596)
5 Deferred Revenue: Music	355,229	317,451	317,451	-
5 Deferred Revenue: Other	-	470,574	426,654	(43,920)
Deferred Revenue: Taxes	11,461,856	11,668,074	5,892,275	(5,775,799)
<b>Total Liabilities</b>	<b>\$ 15,177,152</b>	<b>\$ 16,847,015</b>	<b>\$ 10,467,718</b>	<b>\$ (6,379,298)</b>
<b>Fund Balance</b>				
Reserve ESD Self Insured Buy Out				
Committed For Encumbrances	1,401,863	-	-	-
Restricted For Inventory	390,564	390,564	458,094	67,530
Assigned	25,521,837	24,763,735	22,703,651	(2,060,084)
Held Per Fund Balance Policy	8,700,000	8,700,000	8,700,000	-
<b>Total Fund Balance</b>	<b>\$ 36,014,264</b>	<b>\$ 33,854,299</b>	<b>\$ 31,861,744</b>	<b>\$ (1,992,555)</b>

**Balance Sheet Notes**

- 1 The change in cash/investment position from August 31, 2018 to August 31, 2019 after self-insured funds held, deferred revenue are deducted and prior to transfer of funds was a decrease of \$1.98M as compared to a decrease of \$1.33M the prior year.
- 2 The District is self insured for dental. Monthly dental premium revenues are deposited in the general fund through payroll processing and held as a liability due to the Self Insured Fund. The premiums collected are recognized in the Self-Insured Fund (dental program) as revenue.
- 3 The District is self insured for workers' compensation. An amount of \$1,331,436 represents the portion of district cash associated with workers' compensation premium held prior to September 1, 2007. The balance of \$22,368 represents premiums collected that have not yet been transferred to the Self-Insured Fund.
- 4 A reimbursement of \$333,593 for IT network expenses was deposited in the General Fund through the county treasurer but should have been deposited in the Capital Fund for costs charged out to the capital fund.
- 5 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$220,805, music program endowment funds of \$317,451, Science Resource Center kit replacement payments of \$421,839 and career tech program funds of \$4,815.

**Kennewick School District  
General Fund  
Statement of Fund Balance  
At August 31**

		<u>Aug 31, 2017</u>	<u>Aug 31, 2018</u>	<u>Aug 31, 2019</u>
Reserved For Inventory	Non Spendable \$	390,564	\$ 688,969	\$ 458,094
Compensated Absences Pool	Committed	63,257	-	-
Tri Tech	Restricted	2,229,139	2,098,847	2,368,878
Building Budget Carryover	Assigned	990,331	1,085,000	1,171,737
Building Renovation Carryover	Assigned	168,178	300,000	-
CIRCLE (Building Curriculum Carryover)	Assigned	119,776	21,078	-
District Wide Curriculum Adoption Math	Assigned	150,000	-	-
District Wide Curriculum Adoption Science	Assigned	2,000,000	-	-
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	2,000,000	-
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	986,582	1,671,841	985,137
Program Carryover (GLAD/MCP)	Assigned	110,568	50,000	50,000
Program Carryover (ECEAP)	Restricted	961,217	168,625	11,281
Voluntary Employee Beneficiary Association (VEBA)	Committed	1,227,500	650,000	-
Transfer To Capital Projects Fund	Assigned	7,000,000	10,000,000	2,500,000
Transfer To Transportation Fund	Assigned	2,050,000	750,000	400,000
Other Assigned (Hold \$1.50 Levy/Legislation/SEBB)	Assigned	<u>6,867,153</u>	<u>5,669,940</u>	<u>15,216,618</u>
Subtotal		\$ 27,314,264	\$ 25,154,299	\$ 23,161,744
Minimum Fund Balance Policy	Unassigned	<u>8,700,000</u>	<u>8,700,000</u>	<u>8,700,000</u>
<b>Ending Fund Balance</b>		<b>\$ 36,014,264</b>	<b>\$ 33,854,299</b>	<b>\$ 31,861,744</b>

**Kennewick School District**  
**General Fund**  
**Comparative Statement of Revenue, Expenditures & Change**  
**School Year 18/19 At Aug 31**

<b><u>Revenues</u></b>	<b><u>At Aug 2018</u></b>	<b><u>At Aug 2019</u></b>
Local Revenue	\$ 28,442,280	\$ 22,140,198.8
State Revenue	183,432,204	212,492,132
Federal Revenue	18,032,983	18,449,451
Other Revenue	670,541	1,428,712
<b>Total Revenue</b>	<b>\$ 230,578,009</b>	<b>\$ 254,510,494</b>
<b><u>Expenditures</u></b>		
Certificated Salaries	97,481,638	111,908,584
Classified Salaries	32,862,944	36,909,776
Employee Benefits	52,989,105	59,433,771
Subtotal Salaries & Benefits	\$ 183,333,687	208,252,131
Supplies & Materials	15,427,673	12,916,174
Purchased/Contractual Services	23,098,825	25,272,692
Travel	778,504	845,295
Capital Outlay	599,284	1,316,757
Subtotal MSOC	\$ 39,904,286	40,350,918
<b>Total Expenditures</b>	<b>\$ 223,237,973</b>	<b>\$ 248,603,048</b>
<b>Change In Fund Balance</b>	<b>7,340,035</b>	<b>5,907,445</b>
<b>Transfer To Transportation Fund</b>	<b>(2,500,000)</b>	<b>(400,000)</b>
<b>Transfer To Capital Fund</b>	<b>(7,000,000)</b>	<b>(7,500,000)</b>
<b>Change In Fund Balance After Transfers</b>	<b>(2,159,965)</b>	<b>(1,992,555)</b>
<b>Beginning Fund Balance</b>	<b>36,014,264</b>	<b>33,854,299</b>
<b>Ending Fund Balance</b>	<b>\$ 33,854,299</b>	<b>31,861,744</b>

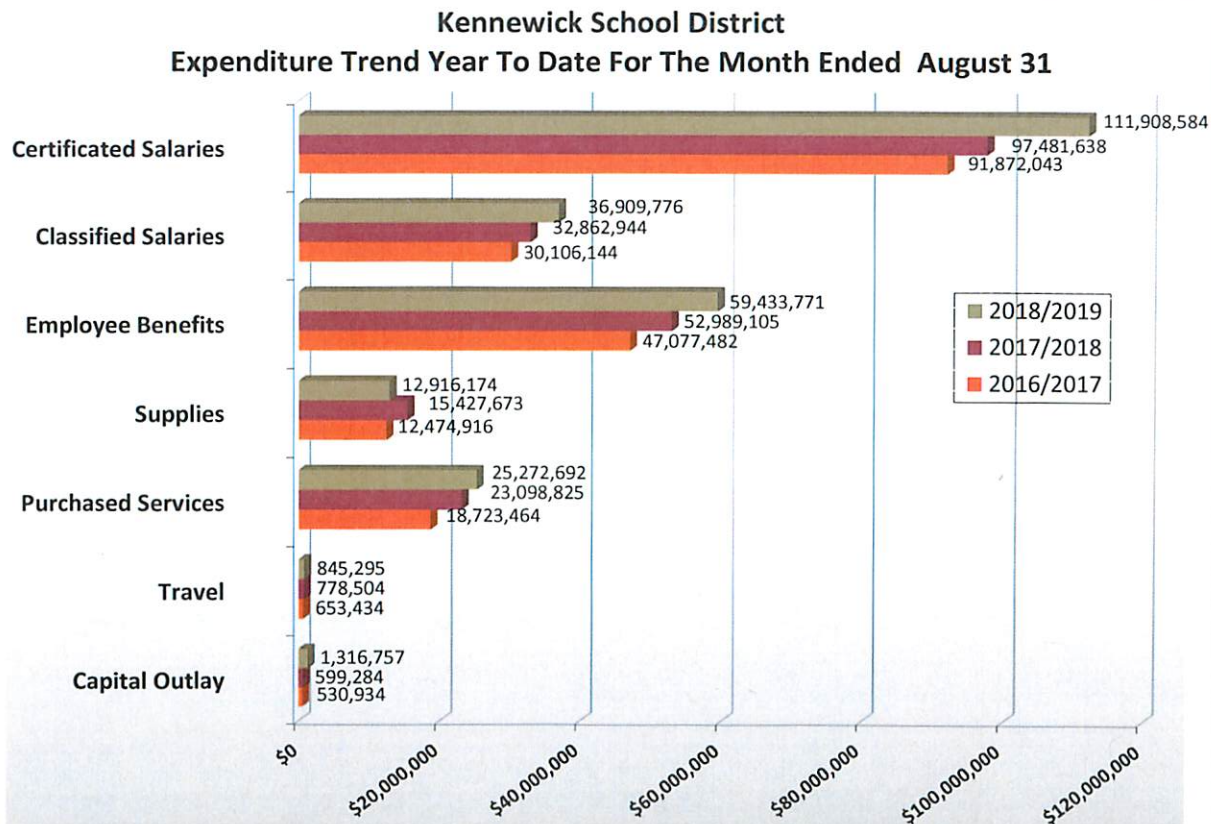
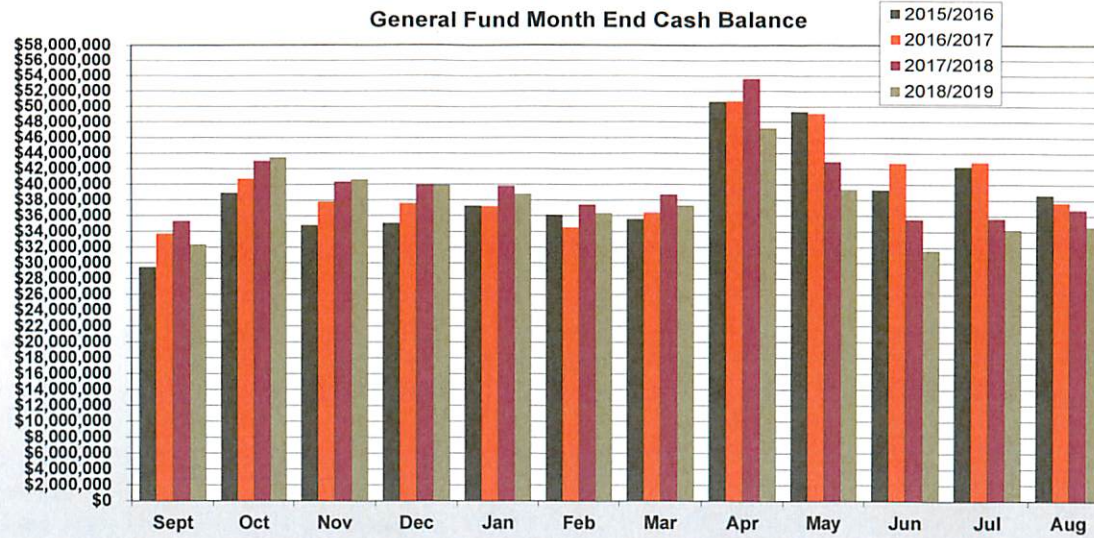
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**Kennewick School District**  
**Monthly Statement of Revenue, Expenditures & Change In Fund Balance**  
**School Year 18/19**

	30-Sep-18	31-Oct-18	30-Nov-18	31-Dec-18	30-Jan-19	28-Feb-19	31-Mar-19	30-Apr-19	31-May-19	30-Jun-19	31-Jul-19	31-Aug-19	Year To Date
<b>Revenues</b>													
Local Revenue	963,838	9,698,210	1,286,482	289,083	343,192	609,161	1,158,636	5,808,353	947,552	403,361	217,027	415,305	22,140,199
State Revenue	17,179,069	18,994,329	13,571,804	17,815,533	17,440,877	18,214,128	17,480,069	22,098,419	14,296,008	11,702,718	21,157,655	22,541,524	212,492,132
Federal Revenue	188,462	994,788	1,959,736	1,695,821	1,372,145	1,871,723	1,234,902	1,745,142	1,686,605	1,916,288	1,348,618	2,435,123	18,449,451
Other Revenue	127,427	(234,204)	721,596	28,943	128,112	25,430	26,751	355,568	(277,106)	426,814	7,111	92,269	1,428,712
<b>Total Revenue</b>	<b>\$ 18,458,796</b>	<b>\$ 29,453,123</b>	<b>\$ 17,539,618</b>	<b>\$ 19,829,481</b>	<b>\$ 19,284,327</b>	<b>\$ 20,720,442</b>	<b>\$ 19,900,357</b>	<b>\$ 30,007,482</b>	<b>\$ 16,653,058</b>	<b>\$ 14,449,181</b>	<b>\$ 22,730,410</b>	<b>\$ 25,484,221</b>	<b>\$ 254,510,494</b>
<b>Expenditures</b>													
Certificated Salaries	10,600,003	8,730,976	8,855,753	10,526,739	9,024,514	9,476,445	8,374,357	8,564,778	9,257,017	9,869,187	9,752,696	8,876,119	111,908,584
Classified Salaries	2,931,570	3,214,493	3,094,211	2,990,372	3,007,306	3,434,962	3,006,842	3,096,217	3,077,985	3,291,948	2,746,325	3,017,543	36,909,776
Employee Benefits	5,114,990	4,882,013	4,839,977	5,198,234	5,531,285	5,049,774	4,779,267	4,781,178	4,944,762	4,946,999	4,801,880	4,563,411	59,433,771
Supplies & Materials	612,374	1,096,598	1,042,044	611,617	678,043	1,154,268	1,038,172	929,739	1,019,640	1,773,077	1,703,091	1,257,510	12,916,174
Purchased/Contractual Services	1,699,912	2,139,539	2,307,460	1,615,766	2,392,707	1,820,491	2,074,520	2,524,304	1,749,253	2,265,946	1,387,910	3,294,684	25,272,692
Travel	20,603	61,342	55,059	71,795	34,872	83,728	111,442	82,780	55,629	85,006	62,230	100,809	845,295
Capital Outlay	(42,139)	39,102	3,460	(3,460)	88,395	217,940	60,701	31,337	58,889	72,242	227,993	562,296	1,316,757
<b>Total Expenditures</b>	<b>20,937,312</b>	<b>20,164,065</b>	<b>20,197,964</b>	<b>21,011,063</b>	<b>20,757,122</b>	<b>21,237,609</b>	<b>19,445,301</b>	<b>20,010,333</b>	<b>20,163,174</b>	<b>\$ 22,304,407</b>	<b>\$ 20,702,125</b>	<b>\$ 21,672,572.83</b>	<b>\$ 248,603,048</b>
<b>Change In Fund Balance</b>	<b>(2,478,517)</b>	<b>9,289,059</b>	<b>(2,658,346)</b>	<b>(1,181,583)</b>	<b>(1,472,796)</b>	<b>(517,168)</b>	<b>455,056</b>	<b>9,997,149</b>	<b>(3,510,117)</b>	<b>(7,855,226)</b>	<b>2,028,285</b>	<b>3,811,648</b>	<b>5,907,445</b>
Transfer To Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	(400,000)	(400,000)
Transfer To Capital Fund	-	-	-	-	-	-	-	-	(5,000,000)	-	-	(2,500,000)	(7,500,000)
<b>Change In Fund Balance After Trans</b>	<b>(2,478,517)</b>	<b>9,289,059</b>	<b>(2,658,346)</b>	<b>(1,181,583)</b>	<b>(1,472,796)</b>	<b>(517,168)</b>	<b>455,056</b>	<b>9,997,149</b>	<b>(8,510,117)</b>	<b>(7,855,226)</b>	<b>2,028,285</b>	<b>911,648</b>	<b>(1,992,555)</b>
<b>Beginning Fund Balance</b>	<b>33,854,299</b>	<b>\$ 31,375,783</b>	<b>\$ 40,664,841</b>	<b>\$ 38,006,495</b>	<b>\$ 36,824,912</b>	<b>\$ 35,352,116</b>	<b>\$ 34,834,949</b>	<b>\$ 35,290,005</b>	<b>\$ 45,287,154</b>	<b>\$ 36,777,037</b>	<b>\$ 28,921,811</b>	<b>\$ 30,950,096</b>	<b>\$ 33,854,299</b>
<b>Ending Fund Balance</b>	<b>\$ 31,375,783</b>	<b>\$ 40,664,841</b>	<b>\$ 38,006,495</b>	<b>\$ 36,824,912</b>	<b>\$ 35,352,116</b>	<b>\$ 34,834,949</b>	<b>\$ 35,290,005</b>	<b>\$ 45,287,154</b>	<b>\$ 36,777,037</b>	<b>\$ 28,921,811</b>	<b>\$ 30,950,096</b>	<b>31,861,744</b>	<b>\$ 31,861,744</b>



# **KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION**



**Kennewick School District**  
**Enrollment Trend**  
*Average FTE For Ten Months Ended June*

	16/17	17/18	18/19	18/19 Budget	Change From Prior Yr	Change From Budget
All Day KG Additional FTE	667.58	705.20	672.40	682.50	(32.80)	(10.10)
Elementary	<u>7,750.07</u>	<u>7,838.27</u>	<u>7,800.99</u>	<u>7,868.50</u>	<u>(37.28)</u>	<u>(67.51)</u>
Subtotal Elementary	8,417.65	8,543.46	8,473.39	8,551.00	(70.08)	(77.61)
Middle School	3,906.15	4,086.44	4,237.56	4,277.00	151.11	(39.44)
Middle School Alternative Ed	<u>15.20</u>	<u>19.22</u>	<u>15.59</u>	<u>12.00</u>	<u>(3.63)</u>	<u>3.59</u>
Subtotal Middle School	3,921.35	4,105.66	4,253.15	4,289.00	147.49	(35.85)
High School	4,660.93	4,614.27	4,547.56	4,630.00	(66.72)	(82.44)
Phoenix	51.10	57.69	52.50	55.00	(5.19)	(2.50)
Alternative Ed	93.95	83.72	88.27	68.00	4.55	20.27
Online Learning	<u>42.48</u>	<u>37.56</u>	<u>28.74</u>	<u>40.00</u>	<u>(8.82)</u>	<u>(11.26)</u>
Subtotal High School	4,848.46	4,793.24	4,717.07	4,793.00	(76.17)	(75.93)
Subtotal Prior To Programs Below	17,187.45	17,442.36	17,443.60	17,633.00	1.24	(189.40)
Mid Columbia Parent	292.84	290.74	281.94	292.00	(8.80)	(10.07)
Tri Tech	<u>528.23</u>	<u>520.74</u>	<u>464.32</u>	<u>475.00</u>	<u>(56.42)</u>	<u>(10.68)</u>
Subtotal Avg FTE	18,008.53	18,253.85	18,189.86	18,400.00	(63.99)	(210.14)
CBC High School Academy	18.80	20.19	14.70	10.00	(5.49)	4.70
Open Doors	-	5.00	16.70	-	11.70	16.70
Running Start	<u>235.07</u>	<u>281.34</u>	<u>345.99</u>	<u>280.00</u>	<u>64.65</u>	<u>65.99</u>
Total Avg FTE	<u>18,262.40</u>	<u>18,560.38</u>	<u>18,567.25</u>	<u>18,690.00</u>	<u>6.87</u>	<u>(122.75)</u>

**Kennewick School District  
Revenue Variance Analysis  
For School Year 18/19**

Revenue Description	Acct	Actual 17/18 Thru Aug 2018	Actual 18/19 Thru Aug 2019	Projected 18/19 Thru Aug 2019	Actual - Projected Variance
Property Tax-Levy	1100	25,361,570	18,797,874	18,750,000	47,874
Tuition & Fees	2100	104,272	139,471	137,795	1,676
Tuition & Fees	2101	125,001	121,385	110,000	11,385
Skills Center Tuition & Fees	2145	34,075	35,907	35,000	907
S. S. Tuition & Fees	2173	21,900	19,720	17,000	2,720
Com. Sch. Tuition & Fees	2186	46,401	44,273	44,000	273
Sales of Goods	2200	29,084	36,579	3,300	33,279
Skills Center Sales of Goods	2245	52,589	26,396	27,000	(604)
School Food Ser. (Local)	2298	1,199,583	1,179,151	1,200,000	(20,849)
School Bus Revenue	2299	58,583	57,117	35,000	22,117
Investment Earnings	2300	642,169	887,408	900,000	(12,592)
Gifts & Donations	2500	130,593	209,395	60,000	149,395
Fines & Damages	2600	31,209	23,192	23,000	192
Rentals & Leases	2700	144,279	108,274	95,000	13,274
Insurance Recoveries	2800	988	18,684	18,500	184
Local Non-tax	2900	418,102	394,189	400,000	(5,811)
e-Rate	2910	41,885	41,184	-	41,184
Apportionment	3100	111,011,354	129,805,728	129,868,429	(62,700)
Tri-Tech Skill Center		4,036,925	4,221,674	4,226,038	(4,364)
Career & Technical Education		6,191,306	6,549,064	6,529,262	19,803
Mid Columbia Partnership		1,885,000	2,190,959	2,210,148	(19,189)
Running Start		1,848,623	2,960,582	2,971,987	(11,405)
Special Education	3210	4,082,254	4,817,021	4,812,251	4,770
Skills Center Summer School	3145	531,901	518,852	550,000	(31,148)
Levy Equalization (LEA)	3300	15,678,256	15,537,801	15,537,800	1
Special Ed	4121	14,559,288	18,353,363	18,159,999	193,364
Special Ed 0 - 2 Years		952,590	1,168,225	1,160,354	7,871
Middle School Vocational	4134	1,168,828	1,334,083	1,345,931	(11,848)
Learning Assistance (LAP)	4155	7,260,581	8,976,978	8,976,978	0
State Institution (JJC)	4156	617,268	657,677	479,583	178,094
Spec./Pilot (TAP/Cert Bonus)	4158	256,926	131,020	1,602,454	(1,471,434)
Juveniles In Jails		18,830	-	-	-
Certified Teacher Bonus		1,022,996	1,191,626	-	1,191,626
Teacher Evaluation Grant		94,989	80,229	-	80,229
Collection of Evidence		17,600	-	-	-
Transitional Bilingual	4165	3,441,176	3,902,757	3,893,518	9,239
Highly Capable	4174	422,309	488,803	487,891	912
School Food Ser. (State)	4198	144,948	224,546	150,654	73,892
Transportation Operation	4199	5,757,649	6,963,164	6,963,164	0
Other State Revenue (ECEAP)	4300	2,281,963	2,228,140	2,222,506	5,634
State Special Ed Medicaid		-	54,240	-	54,240
Fed. Spec. Ed. Supplemental	6124	3,413,031	3,355,032	3,533,607	(178,575)
Federal Voc. (Carl Perkins)	6138	109,285	105,663	114,924	(9,261)
Federal S. C. (Carl Perkins)	6146	71,954	75,021	69,529	5,492
Federal Disadvantaged	6151	4,619,244	4,792,759	4,549,470	243,289
Federal School Improvement	6152	852,450	861,921	1,143,731	(281,810)



**Kennewick School District  
Revenue Variance Analysis  
For School Year 18/19**

Revenue Description	Acct	Actual 17/18 Thru Aug 2018	Actual 18/19 Thru Aug 2019	Projected 18/19 Thru Aug 2019	Actual - Projected Variance
Federal Migrant	6153	1,064,796	1,226,235	1,376,990	(150,755)
Federal Limited Eng. Prof.	6164	437,668	417,228	568,440	(151,212)
After School Snack Program		523,063	475,125	600,000	(124,875)
Federal Community Services	6189	140,797	130,287	165,000	(34,713)
Federal Food Services	6198	6,249,526	6,478,086	6,333,569	144,517
Fed Grants Through Other Agency	6300	85,132	39,740	175,000	(135,260)
Special Ed Medicaid		148,643	135,600	115,000	20,600
USDA Commodities	6998	466,038	492,352	499,152	(6,800)
Program Participation (SRC)	7100	271,056	891,343	890,280	1,064
Other School Spec. Ed.	7121	-	10,132	-	10,132
Other School CTE (TAEC)	7131	25,355	42,118	30,000	12,118
Skills Center	7145	22,160	40,376	30,000	10,376
Other Grants		265,630	371,640	62,436	309,204
Other Govt. Entities	8100	86,340	73,102	64,260	8,842
<b>Total Revenue</b>		<b>\$ 230,578,009</b>	<b>\$ 254,510,494</b>	<b>\$ 254,325,928</b>	<b>\$ 184,565</b>

**Kennewick School District  
Wage & Benefit Variance Analysis  
For School Year 18/19**

Account Description	Object	Actual 17/18 Thru Aug 2018	Actual 18/19 Thru Aug 2019	Projected 18/19 Thru Aug 2019	Actual - Projected Variance
EMPLOYEE BENEFITS	4XX	52,989,105	59,433,771	59,926,112	(492,341)
CERTIFICATED WAGES	2XX	\$ 97,481,638	\$ 111,908,584	\$ 112,444,820	\$ (536,236)
CLASSIFIED WAGES	3XX	32,862,944	36,909,776	36,969,166	(59,390)
<b>Total Wages &amp; Benefits</b>		<b>\$ 183,333,687</b>	<b>\$ 208,252,131</b>	<b>\$ 209,340,097</b>	<b>\$ (1,087,987)</b>

**Kennewick School District  
Variance Report  
By Materials, Supplies, Operating Costs (MSOC) Within Activity  
For School Year 18/19**

Activity Description	Acct	Actual 17/18 Thru Aug 2018	Actual 18/19 Thru Aug 2019	Projected 18/19 Thru Aug 2019	Actual - Projected Variance
Board of Directors	11	228,528	406,166	375,000	31,166
Superintendent's Office	12	9,330	9,744	12,500	(2,756)
Business Office	13	205,895	256,260	230,000	26,260
Human Resources	14	106,054	93,666	110,000	(16,334)
Public Relations	15	111,599	107,010	130,000	(22,990)
Supervision	21	164,376	199,751	170,000	29,751
Learning Resources	22	414,434	310,334	435,000	(124,666)
Principals Office	23	539,181	319,781	400,000	(80,219)
Guidance & Counseling	24	788,330	931,079	850,000	81,079
Pupil Management	25	3,897	488,634	450,000	38,634
Health Services	26	169,752	307,830	280,000	27,830
Teaching	27	8,564,405	11,179,672	11,500,000	(320,328)
Extracurricular	28	395,787	617,676	620,000	(2,324)
Professional Development	31	1,502,940	1,499,840	1,450,000	49,840
Classroom Instruction Equipment	32	3,752,834	1,671,568	1,750,000	(78,432)
Professional Development	33	4,140,102	3,532,685	3,700,000	(167,315)
Food Service Supervision	41	682,452	700,581	700,000	581
Food	42	2,983,356	3,186,762	3,336,189	(149,427)
Food Commodities	43	441,980	495,968	461,230	34,738
Food Service Operations	44	761,553	792,212	760,000	32,212
Transfers Food Service	49	(2,986)	(448)	-	(448)
Transportation Supervision	51	44,767	46,301	40,000	6,301
Transportation Operations	52	648,523	642,947	725,000	(82,053)
Transportation Maint	53	421,629	274,084	350,000	(75,916)
Transportation Insurance	56	116,935	157,323	157,323	(0)
Transfers	59	(375,135)	(287,530)	(310,000)	22,470
Maintenance Supervision	61	7,477	4,663	10,000	(5,337)
Maintenance Grounds	62	1,234,338	1,140,036	1,100,000	40,036
Operation of Buildings	63	541,340	606,044	625,000	(18,956)
Maintenance of Buildings	64	3,117,427	2,774,337	2,500,000	274,337
Utilities	65	3,026,751	3,131,394	3,150,000	(18,606)
Building Security	67	160,469	67,622	100,000	(32,378)
Insurance	68	1,623,912	1,756,085	1,800,000	(43,915)
Information Services	72	2,885,776	2,375,409	2,300,000	75,409
Business Plus (Location 240)	72	76,378	31,236	-	31,236
Printing	73	158,135	200,404	210,000	(9,596)
Warehouse Distribution	74	52,148	70,651	70,000	651
Motor Pool	75	199,618	253,141	255,000	(1,859)
<b>Total MSOC By Activity</b>		<b>\$ 39,904,286</b>	<b>\$ 40,350,918</b>	<b>\$ 40,802,242</b>	<b>\$ (451,324)</b>