

Kennewick School District
Monthly Financial Report
For The Year Ended August 31, 2018

October 5, 2018



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**Kennewick School District
Balance Sheet
All Funds At Aug 31, 2018**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Assets								
Cash/County Investment Pool	43,215,126	38,946,683	1,296,480	5,450,761	1,079,134	1,350,149	3,937,155	460,048
Warrants Outstanding	(6,439,694)	(3,001,830)	(4,058)	-	(825,676)	(350)	(153,121)	-
Investments Held At ESD	-	-	-	-	-	-	-	-
Taxes Receivable	11,668,074	-	-	5,594,626	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	109,653	-
Due From Other Govt Units/Funds	1,147,262	-	-	-	-	-	-	-
Accounts Receivable	387,596	-	-	-	-	-	-	-
Inventory	722,951	-	-	-	-	-	-	-
Total Assets	\$ 50,701,315	\$ 35,944,853	\$ 1,292,423	\$ 11,045,386	\$ 253,458	1,349,799	3,893,687	460,048
Liabilities								
Accounts Payable	2,454,768	1,244	6	-	117,954	319,083	-	-
Incurred But Not Billed Claims	-	-	-	-	-	159,698	-	-
Interest Payable	-	-	-	1,093	-	-	-	-
Payroll & Benefits Payable	10,012	-	-	-	-	-	-	-
Dental Deferred Revenue	209,646	-	-	-	-	-	-	-
Workers Comp	1,441,089	-	-	-	-	-	-	-
Deferred Revenue	1,063,426	-	-	-	-	-	-	-
Deferred Revenue: Taxes	11,668,074	-	-	5,594,626	-	-	-	-
Total Liabilities	\$ 16,847,015	\$ 1,244	\$ 6	\$ 5,595,719	\$ 117,954	478,781	-	-
Fund Balance								
Restricted For Inventory	390,564	-	-	-	-	-	-	-
Assigned/Restricted	24,763,735	-	-	-	-	-	-	-
Committed Per Policy	8,700,000	35,943,608	1,292,417	5,449,667	135,504	871,018	3,893,687	460,048
Ending Fund Balance 08/31/18	\$ 33,854,299	\$ 35,943,608	\$ 1,292,417	\$ 5,449,667	\$ 135,504	\$ 871,018	\$ 3,893,687	\$ 460,048
Beginning Fund Balance 08/31/17	\$ 36,014,264	\$ 47,494,367	\$ 1,238,919	\$ 5,048,241	\$ 634,945	\$ 912,403	\$ 3,189,904	\$ 503,323
Change In Fund Balance	\$ (2,159,965)	\$ (11,550,758)	\$ 53,498	\$ 401,426	\$ (499,440)	\$ (41,384)	\$ 703,783	\$ (43,275)

**Kennewick School District
Statement of Revenues, Expenditures & Change In Fund Balance
All Funds At Aug 31, 2018**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Revenues								
Local Revenue	27,800,111	-	-	12,051,482	-	-	-	-
Investment Interest	642,169	609,750	-	-	7,838	11,150	44,288	4,394
State Revenue	183,432,204	36,746,046	-	-	612,919	-	-	-
Federal Revenue	18,032,983	-	-	-	-	-	-	-
Tri Tech From Other Districts	-	60,133	-	-	-	-	-	-
Other Revenue	670,541	33,999	-	-	-	-	376	-
Dental Premium Employee Paid	-	-	-	-	-	2,513,472	-	-
Dental Premium (COBRA)	-	-	-	-	-	12,694	-	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,755,656	-
Student Body	-	-	544,376	-	-	-	-	-
Athletics	-	-	487,108	-	-	-	-	-
Classes	-	-	48,434	-	-	-	-	-
Clubs	-	-	600,929	-	-	-	-	-
Private	-	-	27,921	-	-	-	-	-
Total Revenues	\$ 230,578,009	\$ 37,449,927	\$ 1,708,767	\$ 12,051,482	\$ 620,758	2,537,316	1,800,320	4,394
Expenditures								
Expenditures	223,237,973	-	1,655,269	11,650,056	-	2,578,701	1,096,537	47,669
Amistad Kitchen Expansion	-	-	-	-	-	-	-	-
Kent Street Property Demolition	-	122,614	-	-	-	-	-	-
City Church 10th Ave Purchase	-	2,448,557	-	-	-	-	-	-
12th & Montana St Road Development	-	355,608	-	-	-	-	-	-
Kennewick High Remodel	-	1,992,149	-	-	-	-	-	-
Kamiakin/SHS Pre Bond Planning	-	419,730	-	-	-	-	-	-
Westgate Modernization	-	532,582	-	-	-	-	-	-
Amistad Modernization	-	1,608,931	-	-	-	-	-	-
MCP Renovate D-Hills Gym	-	4,062,601	-	-	-	-	-	-
Elementary #15-Sage Crest	-	57,353	-	-	-	-	-	-
Elementary #16	-	17,525,379	-	-	-	-	-	-
Elementary #17	-	16,228,329	-	-	-	-	-	-
Middle School #5 & Desert Hills	-	258,756	-	-	-	-	-	-
KDC -ECEAP Addition	-	273,533	-	-	-	-	-	-
Legacy - City Church Renovation	-	278,661	-	-	-	-	-	-
HVAC Systems Upgrades	-	39,594	-	-	-	-	-	-
Building Automation Systems	-	133,013	-	-	-	-	-	-
Network Infrastructure Upgrades	-	1,944,738	-	-	-	-	-	-
Tri Tech	-	4,111,151	-	-	-	-	-	-
Portables Summer 2017	-	269,515	-	-	-	-	-	-
Park Flooring	-	23,527	-	-	-	-	-	-
Highlands HVAC 2012 Project	-	15,712	-	-	-	-	-	-
Playground Structures/Upgrades	-	975,306	-	-	-	-	-	-
Middle School Ballfields	-	96,992	-	-	-	-	-	-
Lampson Turf	-	26,601	-	-	-	-	-	-
Park MS Track	-	651,308	-	-	-	-	-	-
Desert Hills Demolition	-	19,847	-	-	-	-	-	-
MTS Facility Services Bldg	-	550,562	-	-	-	-	-	-
MTS Metaline Storage Building	-	357,598	-	-	-	-	-	-
MTS Bus Parking Expansion	-	607,658	-	-	-	-	-	-
Professional Services/Studies/Design	-	12,781	-	-	-	-	-	-
Bus Purchase	-	-	-	-	3,620,198	-	-	-
Total Expenditures	223,237,973	56,000,685	\$ 1,655,269	\$ 11,650,056	\$ 3,620,198	2,578,701	1,096,537	47,669
Transfer To/From Other Funds	(9,500,000)	7,000,000	-	-	2,500,000	-	-	-
Change In Fund Balance	\$ (2,159,965)	\$ (11,550,758)	\$ 53,498	\$ 401,426	\$ (499,440)	\$ (41,384)	\$ 703,783	\$ (43,275)

**Kennewick School District
General Fund
Comparative Balance Sheet
August 31, 2018**

Assets	Aug-16	Aug-17	Aug-18	Change 18-17
1 Cash/County Investment Pool	45,098,631	43,466,420	43,215,126	(251,294)
1 Warrants Outstanding	(6,460,411)	(5,809,072)	(6,439,694)	(630,621)
Investments Held At ESD	825,498	66,157	-	(66,157)
Taxes Receivable	11,231,074	11,461,856	11,668,074	206,218
Due From Other Govt Units	1,117,772	1,113,202	1,147,262	34,059
Accounts Receivable	38,398	502,289	387,596	(114,693)
Inventory	427,564	390,564	722,951	332,387
Total Assets	\$ 52,278,525	\$ 51,191,416	\$ 50,701,315	\$ (490,102)
Liabilities				
Accounts Payable	2,683,033	1,426,464	2,454,768	1,028,303
Payroll & Benefits Payable	5,107	18,044	10,012	(8,032)
Due To Other Govt (OSPI)	141,921	-	-	-
2 Dental	196,878	205,656	209,646	3,990
3 Workers Comp	1,424,596	1,430,816	1,441,089	10,273
4 Deferred Revenue: Battelle-SRC	281,245	279,087	275,401	(3,686)
4 Deferred Revenue: Music	399,068	355,229	317,451	(37,777)
Deferred Revenue: Other	-	-	470,574	470,574
Deferred Revenue: Taxes	11,231,074	11,461,856	11,668,074	206,218
Total Liabilities	\$ 16,362,923	\$ 15,177,152	\$ 16,847,015	\$ 1,669,863
Fund Balance				
Committed For Encumbrances	-	1,401,863	-	(1,401,863)
Restricted For Inventory	421,200	390,564	390,564	-
Assigned	26,794,402	25,521,837	24,763,735	(758,102)
Held Per Fund Balance Policy	8,700,000	8,700,000	8,700,000	-
Total Fund Balance	\$ 35,915,602	\$ 36,014,264	\$ 33,854,299	\$ (2,159,965)

Balance Sheet Notes

- 1 The change in cash/investment position from August 31, 2017, to August 31, 2018 after self-insured funds held and deferred revenue are deducted was a decrease of \$1.27M as compared to a decrease of \$807K 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 \$1,331,435 represents the portion of district cash associated with workers' compensation premium held prior to September 1, 2007. The balance of \$109,654 represents premiums collected that have not yet been transferred to the Self-Insured Fund.
- 4 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$275,401, music program endowment funds of \$317,451, Science Resource Center kit

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

		<u>Aug 31, 2016</u>	<u>Aug 31, 2017</u>	<u>Aug 31, 2018</u>
Reserved For Inventory	Non Spendable \$	421,200 \$	390,564 \$	688,969
Compensated Absences Pool	Committed	825,498	63,257	-
Tri Tech	Restricted	2,247,096	2,229,139	2,098,847
Building Budget Carryover	Assigned	1,056,363	990,331	1,085,000
Building Renovation Carryover	Assigned	293,825	168,178	300,000
CIRCLE (Building Curriculum Carryover)	Assigned	124,925	119,776	21,078
District Wide Curriculum Adoption Math	Assigned	-	150,000	-
District Wide Curriculum Adoption Science	Assigned	-	2,000,000	-
District Wide Curriculum Reading/Language Arts	Assigned	150,000	-	-
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	2,000,000	2,000,000
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	940,236	986,582	1,671,841
Program Carryover (GLAD/MCP)	Assigned	1,352,229	110,568	50,000
Program Carryover (ECEAP)	Restricted	863,732	961,217	168,625
Equipment Replacement (Print Shop)	Assigned	380,304	-	-
Voluntary Employee Beneficiary Association (VEBA)	Committed	1,800,000	1,227,500	650,000
Transfer To Capital Projects Fund	Assigned	5,000,000	7,000,000	10,000,000
Transfer To Transportation Fund	Assigned	720,000	2,050,000	750,000
Other Assigned (Risk Mgt/Legislation)	Assigned	<u>9,040,195</u>	<u>6,867,153</u>	<u>5,669,940</u>
Subtotal		27,215,602	27,314,264	25,154,299
Minimum Fund Balance Policy	Unassigned	8,700,000	8,700,000	8,700,000
Ending Fund Balance		\$ 35,915,602 \$	\$ 36,014,264 \$	\$ 33,854,299

**Kennewick School District
General Fund
Comparative Statement of Revenue, Expenditures & Change
School Year 17/18 At Aug 31**

						<u>% Variance From</u>	<u>Adopted Budget</u>	<u>Budget Extension I</u>	<u>Budget Extension II</u>
	<u>At Aug 2017</u>	<u>At Aug 2018</u>	<u>Projected</u>	<u>Actual - Projected</u>	<u>Projected</u>	<u>17/18</u>	<u>17/18</u>	<u>17/18</u>	
Revenues									
1 Local Revenue	\$ 27,670,549	\$ 28,442,280	\$ 27,536,810	\$ 905,470	3%	\$ 27,390,117	\$ 27,390,117	\$ 27,390,117	
2 State Revenue	165,057,219	183,432,204	182,677,040	755,165	0%	173,768,260	183,193,260	183,193,260	
Federal Revenue	15,879,040	18,032,983	18,720,002	(687,019)	-4%	18,431,931	18,381,931	18,381,931	
Other Revenue	650,271	670,541	617,315	53,226	9%	617,315	792,315	792,315	
Total Revenue	\$ 209,257,079	\$ 230,578,009	\$ 229,551,167	\$ 1,026,842	0%	\$ 220,207,623	\$ 229,757,623	\$ 229,757,623	
Expenditures									
Certificated Salaries	91,872,043	97,481,638	97,462,884	18,754	0%	95,413,424	98,000,000	98,000,000	
Classified Salaries	30,106,144	32,862,944	32,805,760	57,184	0%	32,193,961	33,500,000	33,500,000	
Employee Benefits	47,077,482	52,989,105	53,277,536	(288,430)	-1%	52,097,215	53,480,550	53,480,550	
Subtotal Salaries & Benefits	\$ 169,055,669	\$ 183,333,687	\$ 183,546,180	\$ (212,493)		\$ 179,704,600	\$ 184,980,550	\$ 184,980,550	
3 Supplies & Materials	12,474,916	15,427,673	14,887,048	540,624	4%	14,032,875	14,032,875	15,855,594	
4 Purchased/Contractual Services	18,723,464	23,098,825	22,343,806	755,020	3%	21,935,962	21,935,962	23,699,747	
Travel	653,434	778,504	779,781	(1,277)	0%	833,511	833,511	820,060	
Capital Outlay	530,934	599,284	633,595	(34,311)	-5%	400,675	400,675	627,622	
Subtotal MSOC	\$ 32,382,748	\$ 39,904,286	\$ 38,644,230	\$ 1,260,056		37,203,023	37,203,023	41,003,023	
Total Expenditures	\$ 201,438,418	\$ 223,237,973	\$ 222,190,410	\$ 1,047,563	0%	\$ 216,907,623	\$ 222,183,573	\$ 225,983,573	
Change In Fund Balance	7,818,661	7,340,035	7,360,757	(20,722)		3,300,000	7,574,050	3,774,050	
Transfer To Transportation Fund	(720,000)	(2,500,000)				(720,000)	(2,500,000)	(2,500,000)	
Transfer To Capital Fund	(7,000,000)	(7,000,000)				(7,000,000)	(7,000,000)	(7,000,000)	
Change In Fund Balance After Transfers	98,661	(2,159,965)				(4,420,000)	(1,925,950)	(5,725,950)	
Beginning Fund Balance	35,915,602	36,014,264				35,915,602	36,014,264	36,014,264	
Ending Fund Balance	\$ 36,014,264	33,854,299				\$ 31,495,602	\$ 34,088,314	\$ 30,288,314	

Explanation of Changes From 16/17 to 17/18.

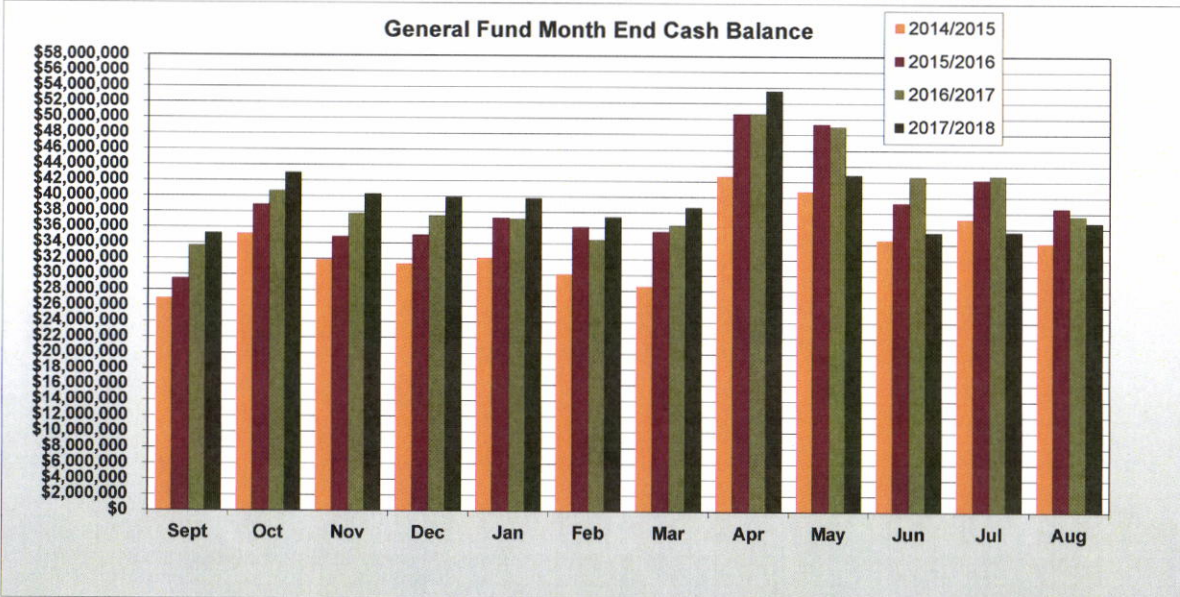
- Increase from \$27.67M to \$28.44M in local revenue is a result of \$25.36M in property taxes received as compared to \$24.73M the prior year. Investment interest received year to date is at \$642K as compared to \$369K the prior year.
- State revenue is \$18.37M more than the prior year. The change results from state increases to cost of living increase, benefit contribution, retirement contribution, enrollment increase, and K-3 funding increase.
- Supplies are \$2.95M higher than the prior year. Curriculum adoption costs are \$307K higher, Bilingual +\$121K, LAP +\$116K, Custodial +\$123K, IT One To One \$1.89M, Fuel +\$112K, Career & Tech Program +\$123K, Maintenance +\$269K.
- Purchased services are higher than last yeay by \$4.37M. Costs to date are higher in the following areas:

Running Start	\$ 511,492
Learning Assistance	297,025
DELTA	168,059
Special Ed	241,348
Maint/Grounds	1,680,488
IT Department	698,540
Liability Insurance	262,288
Food Service	409,969
Transportation	106,171

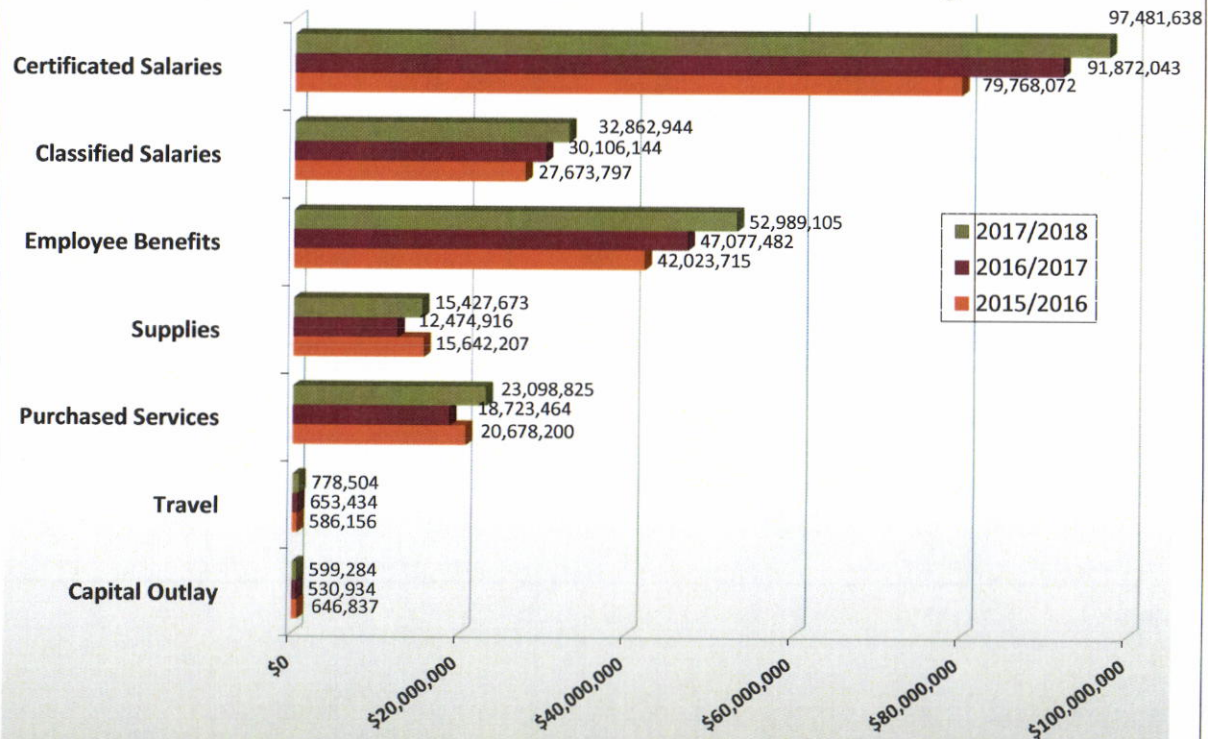
Kennewick School District
Monthly Statement of Revenue, Expenditures & Change In Fund Balance
School Year 17/18

Revenues	30-Sep-17	31-Oct-17	30-Nov-17	31-Dec-17	30-Jan-18	28-Feb-18	31-Mar-18	30-Apr-18	31-May-18	30-Jun-18	31-Jul-18	31-Aug-18	Year To Date
Local Revenue	916,294	9,534,993	1,288,962	276,053	378,557	495,320	2,001,877	10,451,287	1,920,766	475,052	395,854	307,266	28,442,280
State Revenue	14,212,497	16,124,572	11,310,301	14,954,828	15,974,411	14,955,933	14,747,702	19,817,946	12,971,428	10,375,696	17,777,540	20,209,351	183,432,204
Federal Revenue	172,637	780,058	2,181,381	1,585,141	1,428,924	1,536,770	1,481,104	2,069,435	1,400,314	1,571,793	1,376,313	2,449,113	18,032,983
Other Revenue	11,954	237,630	5,987	30,366	4,021	155,091	61,072	54,026	14,030	394,280	6,427	(304,342)	670,541
Total Revenue	\$ 15,313,381	\$ 26,677,253	\$ 14,786,631	\$ 16,846,388	\$ 17,785,912	\$ 17,143,114	\$ 18,291,755	\$ 32,392,695	\$ 16,306,538	\$ 12,816,821	\$ 19,656,134	\$ 22,661,388	\$ 230,578,009
Expenditures													
Certificated Salaries	9,049,134	7,974,292	8,190,569	7,893,934	8,080,262	8,023,547	7,738,613	7,763,823	8,234,279	8,157,195	8,565,892	7,810,097	97,481,638
Classified Salaries	2,628,773	3,015,096	2,755,853	2,810,712	2,770,488	2,667,585	2,713,495	2,785,543	2,751,426	2,832,195	2,530,104	2,601,672	32,862,944
Employee Benefits	4,464,468	4,388,323	4,386,440	4,337,763	4,999,289	4,358,906	4,328,220	4,313,176	4,455,972	4,399,844	4,400,049	4,156,654	52,989,105
Supplies & Materials	212,973	948,800	874,872	525,415	569,852	585,670	683,702	1,120,596	1,026,502	2,382,012	2,141,558	4,355,721	15,427,673
Purchased/Contractual Services	1,682,102	2,697,654	1,504,988	1,372,570	1,670,719	1,890,131	1,883,726	1,668,325	1,881,456	2,128,488	2,097,429	2,621,237	23,098,825
Travel	9,086	59,037	69,128	54,067	36,314	47,760	99,673	67,178	73,230	72,009	103,529	87,494	778,504
Capital Outlay	58,278	52,529	12,643	15,726	-	(30,448)	162,555	10,632	7,639	199,335	33,666	76,730	599,284
Total Expenditures	18,104,814	19,135,732	17,794,494	17,010,188	18,126,926	17,543,151	17,609,984	17,729,273	18,430,503	\$ 20,171,078	\$ 19,872,227	\$ 21,709,604	\$ 223,237,973
Change In Fund Balance	(2,791,433)	7,541,521	(3,007,863)	(163,800)	(341,013)	(400,037)	681,771	14,663,422	(2,123,965)	(7,354,257)	(316,093)	951,783	7,340,035
Transfer To Transportation Fund	-	-	-	(650,000)	-	-	-	-	(1,850,000)	-	-	-	(2,500,000)
Transfer To Capital Fund	-	-	-	-	-	-	-	-	(7,000,000)	-	-	-	(7,000,000)
Change In Fund Bal After Transfer	(2,791,433)	7,541,521	(3,007,863)	(813,800)	(341,013)	(400,037)	681,771	14,663,422	(10,973,965)	(7,354,257)	(316,093)	951,783	(2,159,965)
Beginning Fund Balance	36,014,264	\$ 33,222,831	\$ 40,764,352	\$ 37,756,488	\$ 36,942,688	\$ 36,601,675	\$ 36,201,638	\$ 36,883,409	\$ 51,546,831	\$ 40,572,866	\$ 33,218,608	\$ 32,902,516	\$ 36,014,264
Ending Fund Balance	\$ 33,222,831	\$ 40,764,352	\$ 37,756,488	\$ 36,942,688	\$ 36,601,675	\$ 36,201,638	\$ 36,883,409	\$ 51,546,831	\$ 40,572,866	\$ 33,218,608	\$ 32,902,516	33,854,299	\$ 33,854,299

KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



Kennewick School District Expenditure Trend Year To Date For The Month Ended August 31



Kennewick School District Enrollment Trend

Average FTE For Ten Months Ended June

	15/16	16/17	17/18	17/18 Budget	Change From Prior Yr	Change From Budget
All Day KG Additional FTE	573.88	667.58	705.19	650.00	37.62	55.19
Elementary	<u>7,522.39</u>	<u>7,750.07</u>	<u>7,838.27</u>	<u>7,703.00</u>	<u>88.20</u>	<u>135.27</u>
Subtotal Elementary	8,096.27	8,417.65	8,543.46	8,353.00	125.82	190.46
Middle School	3,763.49	3,906.15	4,086.44	4,058.00	180.29	28.44
Middle School Alternative Ed	<u>15.42</u>	<u>15.20</u>	<u>19.22</u>	<u>12.00</u>	<u>4.02</u>	<u>7.22</u>
Subtotal Middle School	3,778.91	3,921.35	4,105.66	4,070.00	184.31	35.66
High School	4,567.78	4,660.93	4,614.27	4,639.00	(46.66)	(24.73)
Phoenix	53.63	51.10	57.69	55.00	6.59	2.69
Alternative Ed	91.14	93.95	83.72	73.00	(10.23)	10.72
Online Learning	<u>62.68</u>	<u>42.48</u>	<u>37.56</u>	<u>60.00</u>	<u>(4.92)</u>	<u>(22.44)</u>
Subtotal High School	4,775.24	4,848.46	4,793.24	4,827.00	(55.22)	(33.76)
Subtotal Prior To Programs Below	16,650.42	17,187.45	17,442.36	17,250.00	254.91	192.36
Mid Columbia Parent	265.93	292.84	290.74	290.00	(2.10)	0.74
Tri Tech	<u>514.06</u>	<u>528.23</u>	<u>520.74</u>	<u>535.00</u>	<u>(7.49)</u>	<u>(14.26)</u>
Subtotal Avg FTE	17,430.40	18,008.53	18,253.85	18,075.00	245.32	178.85
College In The High School	-	-	-	-	-	-
CBC High School Academy	12.84	18.80	20.19	10.00	1.39	10.19
Running Start	<u>224.46</u>	<u>235.07</u>	<u>281.33</u>	<u>230.00</u>	<u>46.26</u>	<u>51.33</u>
Total Avg FTE	<u>17,667.71</u>	<u>18,262.40</u>	<u>18,555.37</u>	<u>18,315.00</u>	<u>292.97</u>	<u>240.37</u>

**Kennewick School District
Revenue Variance Analysis
For School Year 17/18**

Revenue Description	Acct	Actual 16/17 Thru Aug 2017	Actual 17/18 Thru Aug 2018	Projected 17/18 Thru Aug 2018	Actual - Projected Variance
Property Tax-Levy	1100	24,730,903	25,361,570	25,059,310	302,260
Tuition & Fees	2100	70,031	104,272	110,000	(5,728)
Tuition & Fees	2101	123,876	125,001	100,000	25,001
Skills Center Tuition & Fees	2145	34,150	34,075	55,000	(20,925)
S. S. Tuition & Fees	2173	16,285	21,900	15,000	6,900
Com. Sch. Tuition & Fees	2186	45,847	46,401	50,000	(3,599)
Sales of Goods	2200	33,538	29,084	2,500	26,584
Skills Center Sales of Goods	2245	69,852	52,589	35,000	17,589
School Food Ser. (Local)	2298	1,258,185	1,199,583	1,150,000	49,583
School Bus Revenue	2299	61,372	58,583	-	58,583
Investment Earnings	2300	369,551	642,169	500,000	142,169
Gifts & Donations	2500	144,186	130,593	50,000	80,593
Fines & Damages	2600	27,497	31,209	20,000	11,209
Rentals & Leases	2700	118,067	144,279	80,000	64,279
Insurance Recoveries	2800	277	988	10,000	(9,012)
Local Non-tax	2900	467,087	418,102	200,000	218,102
e-Rate	2910	99,845	41,885	100,000	(58,115)
Apportionment	3100	98,088,146	111,011,354	110,983,435	27,920
Tri-Tech Skill Center		3,566,618	4,036,925	4,043,785	(6,860)
Career & Technical Education		5,372,167	6,191,306	6,150,000	41,307
Mid Columbia Partnership		1,850,200	1,885,000	2,000,000	(115,000)
Running Start		1,504,607	1,848,623	1,865,000	(16,376)
All Day Kindergarten		4,164,220	-	-	-
Special Education	3210	3,674,563	4,082,254	4,067,386	14,868
Skills Center Summer School	3145	558,752	531,901	600,000	(68,099)
Levy Equalization (LEA)	3300	13,614,686	15,678,256	15,678,319	(63)
Special Ed	4121	13,212,950	14,559,288	14,459,999	99,288
Special Ed 0 - 2 Years		904,225	952,590	875,000	77,590
Middle School Vocational	4134	1,014,218	1,168,828	1,164,201	4,627
Learning Assistance (LAP)	4155	5,046,319	7,260,581	7,264,292	(3,711)
State Institution (JJC)	4156	537,052	617,268	459,522	157,746
Spec./Pilot (TAP/Cert Bonus)	4158	143,210	256,926	1,287,346	(1,030,420)
Juveniles In Jails		30,342	18,830	-	18,830
Certified Teacher Bonus		888,298	1,022,996	-	1,022,996
Teacher Evaluation Grant		90,859	94,989	-	94,989
Collection of Evidence		35,200	17,600	-	17,600
Transitional Bilingual	4165	2,927,510	3,441,176	3,404,000	37,176
Highly Capable	4174	184,864	422,309	423,896	(1,587)
School Food Ser. (State)	4198	136,352	144,948	179,194	(34,246)
Transportation Operation	4199	5,605,690	5,757,649	5,500,000	257,649
Other State Revenue (ECEAP)	4300	1,709,964	2,281,963	2,146,666	135,297
Special Grants		8,529	-	1,105,875	(1,105,875)
Fed. Spec. Ed. Supplemental	6124	3,118,472	3,413,031	3,242,942	170,089
Federal Voc. (Carl Perkins)	6138	142,666	109,285	114,924	(5,639)
Federal S. C. (Carl Perkins)	6146	75,152	71,954	69,529	2,425
Federal Disadvantaged	6151	4,436,142	4,619,244	4,915,581	(296,337)

**Kennewick School District
Revenue Variance Analysis
For School Year 17/18**

Revenue Description	Acct	Actual 16/17 Thru Aug 2017	Actual 17/18 Thru Aug 2018	Projected 17/18 Thru Aug 2018	Actual - Projected Variance
Federal School Improvement	6152	329,306	852,450	605,166	247,284
Federal Migrant	6153	879,752	1,064,796	1,000,730	64,066
Federal Limited Eng. Prof.	6164	261,859	437,668	444,756	(7,088)
After School Snack Program		574,572	523,063	419,514	103,549
Federal Community Services	6189	141,519	140,797	164,755	(23,958)
Federal Food Services	6198	5,404,779	6,249,526	6,000,000	249,526
Fed Grants Through Other Agenc	6300	103,850	85,132	175,000	(89,868)
Special Ed Medicaid		196,206	148,643	125,000	23,643
USDA Commodities	6998	402,443	466,038	461,230	4,808
Program Participation (SRC)	7100	410,009	271,056	360,000	(88,944)
Other School Spec. Ed.	7121	6,194	-	-	-
Other School CTE (TAEC)	7131	17,885	25,355	30,000	(4,645)
Skills Center	7145	66,971	170,475	34,515	135,960
Other Grants		77,057	124,815	55,000	69,815
LASER		7,161	-	-	-
Other Govt. Entities	8100	64,994	78,840	137,800	(58,960)
Total Revenue		\$ 209,257,079	\$ 230,578,009	\$ 229,551,167	\$ 1,026,842

**Kennewick School District
Wage & Benefit Variance Analysis
For School Year 17/18**

Account Description	Object	Actual 16/17 Thru Aug 2017	Actual 17/18 Thru Aug 2018	Projected 17/18 Thru Aug 2018	Actual - Projected Variance
EMPLOYEE BENEFITS	400	47,077,482	52,989,105	53,277,536	(288,430)
CERTIFICATED SALARIES	200	\$ 91,872,043	\$ 97,481,638	\$ 97,462,884	\$ 18,754
CLASSIFIED SALARIES	300	30,106,144	32,862,944	32,805,760	57,184
Total Wages & Benefits		\$ 169,055,669	\$ 183,333,687	\$ 183,546,180	\$ (212,493)

**Kennewick School District
Variance Report
By Materials, Supplies, Operating Costs (MSOC) Within Activity
For School Year 17/18**

Activity Description	Acct	Actual 16/17 Thru Aug 2017	Actual 17/18 Thru Aug 2018	Projected 17/18 Thru Aug 2018	Actual - Projected Variance
Board of Directors	11	138,476	228,528	225,000	(3,528)
Superintendent's Office	12	6,748	9,330	8,500	(830)
Business Office	13	244,637	205,895	185,000	(20,895)
Human Resources	14	104,598	106,054	110,000	3,946
Public Relations	15	68,045	111,599	110,000	(1,599)
Supervision	21	298,650	164,376	150,000	(14,376)
Learning Resources	22	457,756	414,434	350,000	(64,434)
Principals Office	23	532,377	539,181	510,000	(29,181)
Guidance & Counseling	24	593,729	788,330	850,000	61,670
Pupil Management	25	3,711	3,897	5,000	1,103
Health Services	26	149,347	169,752	133,000	(36,752)
Teaching	27	7,659,903	8,564,405	9,000,000	435,595
Extracurricular	28	655,259	395,787	400,000	4,213
Professional Development	31	1,137,659	1,502,940	1,500,000	(2,940)
Classroom Instruction Equipment	32	1,647,466	3,752,834	3,000,000	(752,834)
Professional Development	33	3,521,490	4,140,102	3,000,000	(1,140,102)
Food Service Supervision	41	622,030	682,452	700,000	17,548
Food	42	2,857,722	2,983,356	3,120,000	136,644
Food Commodities	43	398,882	441,980	461,230	19,250
Food Service Operations	44	591,129	761,553	750,000	(11,553)
Transfers Food Service	49	(765)	(2,986)	-	2,986
Transportation Supervision	51	35,768	44,767	40,000	(4,767)
Transportation Operations	52	492,875	648,523	600,000	(48,523)
Transportation Maint	53	278,825	421,629	350,000	(71,629)
Transportation Insurance	56	109,909	116,935	115,000	(1,935)
Transfers	59	(354,216)	(375,135)	(350,000)	25,135
Maintenance Supervision	61	7,600	7,477	10,000	2,524
Maintenance Grounds	62	879,571	1,234,338	1,000,000	(234,338)
Operation of Buildings	63	438,091	541,340	500,000	(41,340)
Maintenance of Buildings	64	1,590,594	3,117,427	4,000,000	882,573
Utilities	65	2,898,114	3,026,751	3,100,000	73,249
Building Security	67	103,485	160,469	160,000	(469)
Insurance	68	1,356,135	1,623,912	1,650,000	26,088
Information Services	72	2,711,778	2,885,776	2,500,000	(385,776)
Business Plus (Location 240)	72	-	76,378	-	(76,378)
Printing	73	142,153	158,135	150,000	(8,135)
Warehouse Distribution	74	35,610	52,148	41,500	(10,648)
Motor Pool	75	(32,390)	199,618	210,000	10,382
Subtotal MSOC By Activity		\$ 32,382,748	\$ 39,904,286	\$ 38,644,230	\$ (1,260,056)