

BUDGET

FISCAL YEAR

2013-2014

FORM F-195

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

KENNEWICK SCHOOL DISTRICT NO. 17
1000 West 4th Ave
KENNEWICK, WASHINGTON - - BENTON COUNTY
YEAR ENDING AUGUST 31, 2013

BOARD OF DIRECTORS

<u>NAME</u>		<u>TERM EXPIRES</u>
Dawn Adams	President	2013
Heather Kintzley	Vice President	2013
Ben Messinger		2015
Ron Mabry		2015
Brian Brooks		2015

ADMINISTRATION

Dave Bond	Superintendent of Schools Secretary of the Board
Chuck Lybeck	Associate Superintendent
Beverly Johnson-Torelli	Assistant Superintendent, Human Resources
Vic Roberts	Executive Director, Business Operations

CERTIFICATION

As Secretary to the Board of Directors of Kennewick 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.

Dave Bond
 Secretary to the Board of Directors

August 14, 2013
 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, 2013 through August 31, 2014.

ESD Superintendent or Designee	Date
OSPI Representative	Date

Lock and Print Date: 08/15/2013

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
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	165,608,681	2,624,724	9,983,850	12,073,000	700,300
Total Appropriation (Expenditures)	165,041,680	2,811,721	10,005,000	26,400,000	970,000
Other Financing Uses--Transfers Out (G.L. 536)	3,300,000	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	-2,732,999	-186,997	-21,150	-14,327,000	-269,700
Beginning Total Fund Balance	27,121,000	1,427,110	5,255,170	30,886,451	694,630
Ending Total Fund Balance	24,388,001	1,240,113	5,234,020	16,559,451	424,930

SECTION B: EXCESS LEVIES FOR 2014 COLLECTION

Excess levies approved by voters for 2014 collection	23,400,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2014 collection after rollback	23,400,000	XXXX	10,100,000	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 2011-2012	(2)\n% of Total	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
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ENROLLMENT AND STAFFING SUMMARY

Total K-12 FTE Enrollment Counts	15,733.14		15,702.00		16,430.00	
FTE Certificated Employees	972.628		987.840		1,010.503	
FTE Classified Employees	548.888		605.570		625.131	

FINANCIAL SUMMARY

Total Revenues and Other Financing Sources	146,370,044		149,491,936		165,608,681	
Total Expenditures	143,814,325		152,552,229		165,041,680	
Total Beginning Fund Balance	26,980,426		26,048,436		27,121,000	
Total Ending Fund Balance	28,786,145		22,338,143		24,388,001	

EXPENDITURE SUMMARY BY PROGRAM GROUPS

Regular Instruction	80,392,256	55.90	82,623,130	54.16	88,747,705	53.77
Federal Stimulus	193,211	0.13	0	0.00	0	0.00
Special Education Instruction	17,371,326	12.08	17,726,859	11.62	18,652,332	11.30
Vocational Instruction	4,341,470	3.02	4,428,194	2.90	4,637,541	2.81
Skills Center Instruction	3,316,078	2.31	3,562,950	2.34	3,800,988	2.30
Compensatory Education	9,957,636	6.92	11,085,573	7.27	13,563,738	8.22
Other Instructional Programs	1,367,624	0.95	3,715,329	2.44	3,975,605	2.41
Community Services	251,993	0.18	298,829	0.20	266,233	0.16
Support Services	26,622,730	18.51	29,111,365	19.08	31,397,538	19.02
Total - Program Groups	143,814,325	100.00	152,552,229	100.00	165,041,680	100.00

EXPENDITURE SUMMARY BY ACTIVITY GROUPS

Teaching Activities	89,292,475	62.09	94,790,111	62.14	102,746,246	62.25
Teaching Support	16,286,929	11.32	16,585,510	10.87	18,410,192	11.15
Other Supportive Activities	22,961,618	15.97	25,260,555	16.56	27,248,971	16.51
Building Administration	7,685,160	5.34	7,810,143	5.12	8,172,270	4.95
Central Administration	7,588,143	5.28	8,105,910	5.31	8,464,001	5.13
Total - Activity Groups	143,814,325	100.00	152,552,229	100.00	165,041,680	100.00

EXPENDITURE SUMMARY BY OBJECTS

Certificated Salaries	68,228,231	47.44	69,416,253	45.50	72,320,509	43.82
Classified Salaries	21,780,166	15.14	23,239,242	15.23	25,614,656	15.52

Kennewick School District No.017

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2)\n% of Total	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
Employee Benefits and Payroll Taxes	31,814,897	22.12	33,757,387	22.13	36,924,869	22.37
Supplies, Instructional Resources and Noncapitalized Items	6,517,490	4.53	6,975,166	4.57	10,091,855	6.11
Purchased Services	14,503,587	10.08	16,748,918	10.98	18,014,115	10.91
Travel	329,877	0.23	1,060,403	0.70	1,084,770	0.66
Capital Outlay	640,077	0.45	1,354,860	0.89	990,906	0.60
Total - Objects	143,814,325	100.00	152,552,229	100.00	165,041,680	100.00

Kennewick School District No.017

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2011-2012	Budget 2/ 2012-2013	Budget 3/ 2013-2014
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	850.20	811.00	984.00
2. Grade 1	1,208.02	1,234.00	1,368.00
3. Grade 2	1,225.47	1,206.00	1,276.00
4. Grade 3	1,196.76	1,216.00	1,220.00
5. Grade 4	1,205.01	1,187.00	1,228.00
6. Grade 5	1,232.39	1,204.00	1,204.00
7. Grade 6	1,286.16	1,224.00	1,203.00
8. Grade 7	1,237.25	1,302.00	1,221.00
9. Grade 8	1,161.95	1,242.00	1,287.00
10. Grade 9	1,249.03	1,162.00	1,233.00
11. Grade 10	1,128.10	1,266.00	1,198.00
12. Grade 11 (excluding Running Start)	1,218.03	1,148.00	1,293.00
13. Grade 12 (excluding Running Start)	1,365.67	1,325.00	1,266.00
14. SUBTOTAL	15,564.04	15,527.00	15,981.00
15. Running Start	169.10	175.00	175.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	274.00
18. TOTAL K-12	15,733.14	15,702.00	16,430.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	972.628	987.840	1,010.503
2. General Fund FTE Classified Employees /4	548.888	605.570	625.131

- 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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	19,988,835	21,120,080	22,503,980
2000 Local Nontax Support	2,740,985	2,666,649	2,457,304
3000 State, General Purpose	91,137,193	89,866,969	99,888,384
4000 State, Special Purpose	19,019,250	19,285,926	23,237,540
5000 Federal, General Purpose	33,412	35,000	5,000
6000 Federal, Special Purpose	12,971,962	16,061,312	17,029,911
7000 Revenues from Other School Districts	367,212	416,000	441,562
8000 Revenues from Other Entities	111,196	40,000	45,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	146,370,044	149,491,936	165,608,681
EXPENDITURES			
00 Regular Instruction	80,392,256	82,623,130	88,747,705
10 Federal Stimulus	193,211	0	0
20 Special Education Instruction	17,371,326	17,726,859	18,652,332
30 Vocational Education Instruction	4,341,470	4,428,194	4,637,541
40 Skills Center Instruction	3,316,078	3,562,950	3,800,988
50 and 60 Compensatory Education Instruction	9,957,636	11,085,573	13,563,738
70 Other Instructional Programs	1,367,624	3,715,329	3,975,605
80 Community Services	251,993	298,829	266,233
90 Support Services	26,622,730	29,111,365	31,397,538
B. TOTAL EXPENDITURES	143,814,325	152,552,229	165,041,680
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	650,000	3,300,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,805,719	-3,710,293	-2,732,999
BEGINNING FUND BALANCE			
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	0	1,136,093	1,018,000
G.L.825 Restricted for Skills Center	XXXXX	2,334,896	2,750,000
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	426,898	25,000
G.L.830 Restricted for Debt Service	0	0	0

Continued

Kennewick School District No.017

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	400,000	400,000	400,000
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	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	6,350,000	7,000,000
G.L.875 Assigned to Contingencies	11,776,609	11,280,549	7,798,000
G.L.884 Assigned to Other Capital Projects	0	650,000	3,300,000
G.L.888 Assigned to Other Purposes	0	3,470,000	4,830,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	26,980,426	26,048,436	27,121,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
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	3,586,809	786,600	1,000,000
G.L.825 Restricted for Skills Center	XXXXX	2,168,951	2,750,000
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	426,898	25,000
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	400,000	400,000	400,000
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	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	7,000,000	6,350,000	7,000,000
G.L.875 Assigned to Contingencies	11,937,611	8,546,132	11,713,001
G.L.884 Assigned to Other Capital Projects	750,000	0	1,500,000
G.L.888 Assigned to Other Purposes	5,111,726	0	0
G.L.890 Unassigned Fund Balance	0	3,659,562	0
H. TOTAL ENDING FUND BALANCE (B+F, +OR-G) 3/	28,786,145	22,338,143	24,388,001

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

Continued

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.

Kennebick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
LOCAL TAXES			
1100 Local Property Tax	19,988,835	21,120,080	22,503,980
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
1000 TOTAL LOCAL TAXES	19,988,835	21,120,080	22,503,980
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	227,224	235,000	230,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	XXXXX	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills Center Tuitions and Fees	32,387	30,000	30,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	17,690	13,500	10,000
2186 Community School Tuition and Fees	87,142	87,500	70,000
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	13,005	12,000	10,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	80,478	75,000	70,000
2288 Day Care, 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	1,471,989	1,593,649	1,487,304
2300 Investment Earnings	56,069	50,000	45,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	52,065	75,000	75,000
2600 Fines and Damages	31,830	25,000	25,000
2700 Rentals and Leases	115,707	70,000	70,000
2800 Insurance Recoveries	40,458	10,000	10,000
2900 Local Support Nontax, Unassigned	390,099	260,000	150,000
2910 E-Rate	124,841	130,000	175,000
2000 TOTAL LOCAL SUPPORT NONTAX	2,740,985	2,666,649	2,457,304
STATE, GENERAL PURPOSE			

Continued

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
3100 Apportionment	78,506,037	77,760,979	87,802,254
3121 Special Education--General Apportionment	2,322,088	2,370,990	2,686,130
3300 Local Effort Assistance	10,305,068	9,735,000	9,400,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	91,137,193	89,866,969	99,888,384
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	88,256	410,000	450,000
4121 Special Education	9,463,251	9,192,992	9,366,426
4122 Special Ed-Infants and Toddlers-State	XXXXX	XXXXX	623,769
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	XXXXX	XXXXX
4155 Learning Assistance	2,074,797	2,273,651	4,017,960
4156 State Institutions, Centers, and Homes, Delinquent	398,589	417,774	417,774
4158 Special and Pilot Programs	1,082,431	1,125,111	951,597
4159 Institutions-Juveniles in Adult Jails	11,849	30,000	12,484
4165 Transitional Bilingual	1,687,758	1,682,637	1,944,652
4166 Student Achievement	0	0	XXXXX
4174 Highly Capable	149,276	147,763	160,373
4188 Day Care	0	0	0
4198 School Food Services	108,209	123,918	124,711
4199 Transportation--Operations	2,522,754	2,450,000	3,525,000
4300 Other State Agencies, Unassigned	1,432,080	1,432,080	1,642,794
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	XXXXX	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 Day Care--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
4000 TOTAL STATE, SPECIAL PURPOSE	19,019,250	19,285,926	23,237,540

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Kennewick School District No.017
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	33,412	35,000	5,000
5329 Impact Aid, Special Education Funding	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
5000 TOTAL FEDERAL, GENERAL PURPOSE	33,412	35,000	5,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	2,000,000	2,001,339
6111 Federal Stimulus--Title I	134,438	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	52,350	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	12,929	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6124 Special Education--Supplemental	3,111,478	3,024,428	2,951,316
6125 Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6138 Secondary Vocational Education	97,808	84,829	86,150
6146 Skills Center	66,222	61,326	63,000
6151 Disadvantaged ESEA Disadvantaged, Fed	3,599,659	4,013,412	4,748,065
6152 School Improve, Fed Other Title Grants under ESEA, Fed	481,363	837,153	774,171
6153 Migrant ESEA Migrant, Federal	694,339	796,189	698,151
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)	340,284	466,017	443,262
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0

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Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	69,146	225,000	300,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	39,860	15,000	125,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	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
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 Day Care	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	365,729	365,000	365,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,971,962	16,061,312	17,029,911

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Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	242,460	290,000	312,759
7121 Special Education	15,558	27,500	15,000
7122 Special Education-Infants and Toddlers	XXXXX	XXXXX	0
7131 Vocational Education	109,194	0	0
7145 Skills Center	0	98,500	113,803
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
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	367,212	416,000	441,562
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	111,196	0	45,000
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	XXXXX	40,000	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	XXXXX	XXXXX	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	XXXXX	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	111,196	40,000	45,000
OTHER FINANCING SOURCES			
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	146,370,044	149,491,936	165,608,681

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REGULAR INSTRUCTION			
01 Basic Education	80,032,695	82,257,933	88,468,450
02 Alternative Learning Experience	359,561	365,197	279,255
00 TOTAL REGULAR INSTRUCTION	80,392,256	82,623,130	88,747,705
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	128,550	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	52,350	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	12,311	0	0
10 TOTAL FEDERAL STIMULUS	193,211	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	14,374,564	14,687,408	15,140,282
22 Special Education, Infants and Toddlers, State	XXXXX	XXXXX	650,573
24 Special Education, Supplemental, Federal	2,989,793	3,022,063	2,843,820
25 Special Education, Infants and Toddlers, Federal	XXXXX	XXXXX	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	6,969	17,388	17,657
20 TOTAL SPECIAL EDUCATION INSTRUCTION	17,371,326	17,726,859	18,652,332
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,951,481	3,911,997	4,098,406
34 Middle School Career and Technical Education, State	199,276	278,962	326,043
38 Vocational, Federal	97,808	84,829	86,150
39 Vocational, Other Categorical	92,905	152,406	126,942
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,341,470	4,428,194	4,637,541
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	3,249,856	3,501,624	3,737,988
46 Skills Center, Federal	66,222	61,326	63,000
40 TOTAL SKILLS CENTER INSTRUCTION	3,316,078	3,562,950	3,800,988
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	3,459,016	3,848,319	4,583,138
52 School Improvement, Federal Other Title Grants under ESEA, Federal	464,771	802,717	745,973
53 Migrant ESEA Migrant, Federal	667,185	763,437	672,722

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,013,395	2,180,122	3,871,613
56 State Institutions, Centers and Homes, Delinquent	393,676	417,774	417,774
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,122,328	1,125,111	1,103,008
59 Institutions - Juveniles in Adult Jails	10,062	0	12,484
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	333,612	446,847	434,571
65 Transitional Bilingual, State	1,493,591	1,501,246	1,722,455
66 Student Achievement, State	0	0	XXXXX
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,957,636	11,085,573	13,563,738
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	37,774	70,556	71,594
74 Highly Capable	149,266	147,763	160,373
75 Professional Development, State	2,455	55,400	56,235
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,178,128	3,441,610	3,687,403
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,367,624	3,715,329	3,975,605
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	155,639	160,661	165,889
88 Day Care	0	0	0
89 Other Community Services	96,354	138,168	100,344
80 TOTAL COMMUNITY SERVICES	251,993	298,829	266,233
SUPPORT SERVICES			
97 District-wide Support	16,409,246	18,125,961	19,815,913
98 School Food Services	5,628,944	6,037,357	6,349,295
99 Pupil Transportation	4,584,540	4,948,047	5,232,330

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
90 TOTAL SUPPORT SERVICES	26,622,730	29,111,365	31,397,538
TOTAL PROGRAM EXPENDITURES	143,814,325	152,552,229	165,041,680

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	88,468,450	186,774	0	53,240,984	6,091,564	20,759,408	3,643,564	4,236,912	248,264	60,980
02 ALE	279,255	0	0	177,451	23,077	74,396	4,331	0	0	0
TOTAL REGULAR INSTRUCTION	88,747,705	186,774	0	53,418,435	6,114,641	20,833,804	3,647,895	4,236,912	248,264	60,980
11 Federal Stimulus - Title I	0	0	0	0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSF and Education Jobs	0	0	0	0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0	0	0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	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	15,140,282	0	0	6,944,506	3,354,109	4,453,667	124,330	238,670	25,000	0
22 Sp Ed, I&T, St	650,573	0	0	188,982	61,389	88,202	0	312,000	0	0
24 Sp Ed, Sup, Fed	2,843,820	0	0	1,021,313	484,940	647,567	58,000	588,000	19,000	25,000
25 Sp Ed, I&T, Fed	0	0	0	0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0	0	0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	17,657	0	0	13,000	500	2,407	250	0	1,500	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 SPECIAL EDUCATION INSTRUCTION	18,652,332	0	0	8,167,801	3,900,938	5,191,843	182,580	1,138,670	45,500	25,000
31 Voc, Basic, St	4,098,406	10,700	0	2,678,419	141,711	988,145	228,996	33,235	17,200	0
34 MidSchCar/Tec	326,043	1,000	0	178,161	0	60,192	71,415	7,275	8,000	0
38 Voc, Fed	86,150	2,400	0	14,000	0	2,498	51,752	8,000	7,500	0
39 Voc, Other	126,942	0	0	53,800	19,037	26,503	17,714	8,888	1,000	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,637,541	14,100	0	2,924,380	160,748	1,077,338	369,877	57,398	33,700	0
45 Skil Cnt, Bas, St	3,737,988	0	0	1,332,105	269,961	578,797	610,147	862,528	38,450	46,000
46 Skill Cntr, Fed	63,000	0	0	8,550	0	2,747	12,377	10,000	20,000	9,326
TOTAL SKILLS CENTER INSTRUCTION	3,800,988	0	0	1,340,655	269,961	581,544	622,524	872,528	58,450	55,326
51 ESEA Disadvantaged, Federal	4,583,138	0	0	1,322,470	744,614	871,880	140,800	1,089,165	384,209	30,000
52 Other Title Grants under ESEA, Federal	745,973	0	0	525,408	0	157,959	20,750	27,400	14,456	0
53 ESEA Migrant, Federal	672,722	0	0	239,890	173,842	179,635	26,733	47,422	5,200	0
54 Read First, Fed	0	0	0	0	0	0	0	0	0	0
55 LAP	3,871,613	0	0	1,678,010	1,087,724	789,920	171,759	112,200	32,000	0
56 St In, Ctr/Hm, D	417,774	0	0	207,337	61,549	99,417	37,371	9,100	3,000	0
57 St In, N/D, Fed	0	0	0	0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,103,008	3,000	0	761,200	0	135,801	30,200	61,866	98,341	12,600
59 I-JAJ	12,484	0	0	10,000	0	1,784	500	0	200	0

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(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
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	434,571	0	222,967	500	62,649	47,486	77,969	18,000	5,000
65 Tran Billing, St	1,722,455	0	609,046	481,489	471,196	139,674	11,550	9,500	0
67 Ind Ed, Fd, JOM	0	0	0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0	0	0	0	0	0	0	0
69 Comp, Othr	0	0	0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	13,563,738	3,000	5,576,328	2,549,718	2,770,241	615,273	1,436,672	564,906	47,600
71 Traffic Safety	0	0	0	0	0	0	0	0	0
73 Summer School	71,594	0	44,514	14,098	10,382	1,650	950	0	0
74 Highly Capable	160,373	0	54,395	14,544	22,682	63,522	4,480	750	0
75 Prof Dev, State	56,235	0	39,000	0	6,958	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	3,687,403	15,000	439,500	733,391	445,455	1,095,207	517,850	51,000	390,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,975,605	15,000	577,409	762,033	485,477	1,169,656	523,280	52,750	390,000
81 Public Radio/TV	0	0	0	0	0	0	0	0	0
86 Comm Schools	165,889	0	0	89,244	32,195	11,250	31,600	1,600	0
88 Day Care	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
89 Othr Comm Srv	100,344	0	0	0	32,813	7,431	60,000	0	100	0
TOTAL COMMUNITY SERVICES	266,233	0	0	0	122,057	39,626	71,250	31,600	1,700	0
97 Distwide Suppt	19,815,913	102,500	-114,000	315,501	7,294,025	3,367,487	1,965,300	6,404,100	77,000	404,000
98 Schl Food Serv	6,349,295	11,500	0	0	1,743,683	1,093,607	378,000	3,122,505	0	0
99 Pupil Transp	5,232,330	0	-218,874	0	2,696,852	1,483,902	1,069,500	190,450	2,500	8,000
TOTAL SUPPORT SERVICES	31,397,538	114,000	-332,874	315,501	11,734,560	5,944,996	3,412,800	9,717,055	79,500	412,000
OBJECT TOTALS	165,041,680	332,874	-332,874	72,320,509	25,614,656	36,924,869	10,091,855	18,014,115	1,084,770	990,906

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2011-2012	(2) % of Total	(3) Budget 2012-2013	(4) % of Total	(5) Budget 2013-2014	(6) % of Total
(0) Debit Transfers	425,814	XXXXXX	292,762	XXXXXX	332,874	XXXXXX
(1) Credit Transfers	-425,814	XXXXXX	-292,762	XXXXXX	-332,874	XXXXXX
(2) Certificated Salaries	68,228,231	47.44	69,416,253	45.50	72,320,509	43.82
(3) Classified Salaries	21,780,166	15.14	23,239,242	15.23	25,614,656	15.52
(4) Employee Benefits and Payroll Taxes	31,814,897	22.12	33,757,387	22.13	36,924,869	22.37
(5) Supplies and Materials	6,517,490	4.53	6,975,166	4.57	10,091,855	6.11
(7) Purchased Services	14,503,587	10.08	16,748,918	10.98	18,014,115	10.91
(8) Travel	329,877	0.23	1,060,403	0.70	1,084,770	0.66
(9) Capital Outlay	640,077	0.45	1,354,860	0.89	990,906	0.60
TOTAL EXPENDITURES	143,814,325	100.00	152,552,229	100.00	165,041,680	100.00

Kennewick School District No.017

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection % 1/ (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	22,000,000	0	22,000,000	44.78	9,851,600
Spring 2014	23,400,000	0	23,400,000	54.07	12,652,380
1100 TOTAL LOCAL TAXES:					22,503,980

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	0	0.000	0	0.00	XXXXX
Spring 2014	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Kennewick School District No.017
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES			
100 General Student Body	592,891	668,260	713,580
200 Athletics	317,434	395,400	531,279
300 Classes	67,240	101,900	95,600
400 Clubs	608,056	989,325	1,187,865
600 Private Moneys	49,469	98,300	96,400
A. TOTAL REVENUES	1,635,090	2,253,185	2,624,724
EXPENDITURES			
100 General Student Body	452,371	636,906	636,599
200 Athletics	433,234	654,907	700,219
300 Classes	62,186	100,450	88,350
400 Clubs	623,984	1,039,626	1,288,153
600 Private Moneys	47,557	100,500	98,400
B. TOTAL EXPENDITURES	1,619,333	2,532,389	2,811,721
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	15,757	-279,204	-186,997
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,357,110	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	0	1,427,110
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	0	0	0
G.L.890 Unassigned Fund Balance	0	1,098,278	0
D. TOTAL BEGINNING FUND BALANCE	1,341,353	1,098,278	1,427,110
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,357,110	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	779,086	1,240,113
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	39,988	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	0	0	0

Kennewick School District No.017
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,357,110	819,074	1,240,113

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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,370,886	10,162,970	9,983,850
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	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,370,886	10,162,970	9,983,850
EXPENDITURES			
Matured Bond Expenditures	7,925,000	6,450,000	6,970,000
Interest on Bonds	3,747,188	3,370,500	3,035,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	11,672,188	9,820,500	10,005,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-1,301,301	342,470	-21,150
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	0	5,255,170
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	4,860,000	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	6,226,971	4,860,000	5,255,170
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	4,925,669	0	0
G.L.830 Restricted for Debt Service	XXXXX	5,202,470	5,234,020
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (B+F, +OR-G)	4,925,669	5,202,470	5,234,020

Kennewick School District No. 017
DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
LOCAL TAXES			
1100 Local Property Taxes	10,370,886	10,162,970	9,983,850
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
1000 TOTAL LOCAL TAXES	10,370,886	10,162,970	9,983,850
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,370,886	10,162,970	9,983,850

Kennewick School District No.017

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	10,100,000	0	10,100,000	44.78	4,522,780
Spring 2014	10,100,000	0	10,100,000	54.07	5,461,070
1100 TOTAL LOCAL TAXES:					9,983,850

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	0	0.000	0	0.00	XXXXX
Spring 2014	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	132,000	0
2000 Local Nontax Support	235,721	55,000	40,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	9,297,288	8,631,672	9,000,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	33,000	33,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	500,000	3,500,000	3,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,033,009	12,351,672	12,073,000
EXPENDITURES			
10 Sites	894,354	500,000	1,200,000
20 Buildings	13,986,826	23,095,000	23,250,000
30 Equipment	625,041	1,575,000	1,950,000
40 Energy	231,637	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	15,903,880	25,170,000	26,400,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,870,871	-12,818,328	-14,327,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	175,481	200,000
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.861 Restricted from Bond Proceeds	0	28,939,423	19,178,381
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	11,712,637	11,508,070

Continued

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

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.864 Restricted from Federal Proceeds	0		0
G.L.865 Restricted from Other Proceeds	0	84,878	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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	46,783,291	40,912,419	30,886,451
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	40,912,420	0	0
G.L.825 Restricted for Skills Center 1	XXXXX	250,000	250,000
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.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	27,594,091	15,309,451
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	1,000,000
G.L.889 Assigned to Fund Purposes	0	250,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	40,912,420	28,094,091	16,559,451

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.

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
FEDEF			
LOCAL TAXES			
5200 Local Property Tax	0	0	0
5300 Sale of Tax Title Property	0	132,000	0
5400 Local in lieu of Taxes	0	0	0
5500 Timber Excise Tax	0	0	0
5600 County-Administered Forests	0	0	0
5000 Other Local Taxes	0	0	0
5000 TOTAL LOCAL TAXES	0	132,000	0
FEDEF			
6140 LOCAL SUPPORT NONTAX			
6200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
6240 Investment Earnings	74,938	55,000	40,000
6300 Interfund Loan Interest Earnings	0	0	0
6340 Gifts and Donations	0	0	0
6000 Fines and Damages	0	0	0
7000 Rentals and Leases	0	0	0
7100 Insurance Recoveries	148,194	0	0
7000 Local Support Nontax, Unassigned	12,589	0	0
REVEN			
2910 E-Rate	0	0	0
8100 TOTAL LOCAL NONTAX SUPPORT	235,721	55,000	40,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	1,000,000	0
9400 State Matching Funding Assistance, Paid Direct to Districts	9,297,288	7,631,672	9,000,000
9500 Student Achievement	0	0	XXXXX
9900 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
TOTAL			
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,297,288	8,631,672	9,000,000

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
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
2299 School Bus Revenue	XXXXX	0	0
2300 Investment Earnings	527	300	300
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	XXXXX	XXXXX	0
4300 Other State Agencies-Unassigned	XXXXX	XXXXX	0
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	XXXXX	0
4499 Transportation Reimbursement Depreciation	491,941	434,000	400,000
5300 Impact Aid, Maintenance and Operation	0	0	0
6100 Special Purpose-OSPI Unassigned	XXXXX	XXXXX	0
6200 Direct Special Purpose Grants	XXXXX	XXXXX	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	XXXXX	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	492,469	434,300	400,300

Continued

Kennebec School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
B. 9900 TRANSFERS IN (from the General Fund)	250,000	150,000	300,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	742,468	584,300	700,300
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	572,625	500,000	970,000
34 Transportation Equipment 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
D. TOTAL EXPENDITURES	572,625	500,000	970,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	169,844	84,300	-269,700
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	694,630
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	0	571,500	0
H. TOTAL BEGINNING FUND BALANCE	401,838	571,500	694,630
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	571,681	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	424,930
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

Continued

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	655,800	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	571,681	655,800	424,930

- 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.