



To: Kennewick School Board Members

From: Marty Rose, Fiscal Officer

Re: Budget Status Report

Attached are the Budget Status Reports through, July 31, 2014

	BUDGET	YEAR-TO-DATE	PERCENTAGE TO BUDGET
GENERAL FUND			
Revenues	165,608,681.00	149,520,469.78	0.903
Expenditures	165,041,680.00	146,131,117.99	0.89
CAPITAL PROJECTS FUND			
Revenues	12,073,000.00	9,037,749.96	0.75
Expenditures	26,400,000.00	17,169,334.68	0.65
ASSOCIATED STUDENT BODY FUND			
Revenues	2,624,724.00	1,768,059.64	0.67
Expenditures	2,811,721.00	1,687,392.19	0.60
DEBT SERVICE FUND			
Revenues	9,983,850.00	10,177,796.99	1.02
Expenditures	10,005,000.00	10,001,843.76	1.00
TRANSPORTATION VEHICLE FUND			
Revenues	700,300.00	300,169.37	0.43
Expenditures	970,000.00	954,847.18	0.98
SELF-INSURED WORKERS COMP / DENTAL FUND BALANCE			
Revenues	3,970,000.00	1,954,037.70	0.49
Expenditures	4,364,500.00	3,184,202.99	0.73

Kennewick SD #17

Budget Status - General Fund

Report Date: 07/31/2014

Location 000

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	Remaining
						%
A. Revenue/Other Fin. Sources						
1000 Local Revenues	22,503,980.00	74,563.83	22,881,156.82	0.00	-377,176.82	1.67
2000 Local State Non-Tax	2,457,304.00	22,975.79	2,280,164.20	0.00	177,139.80	7.20
3000 State Revenues	99,888,384.00	9,168,559.76	90,544,846.36	0.00	9,343,537.64	9.35
4000 State Revenues Special Purpose	23,237,540.00	3,170,051.01	21,377,595.90	0.00	1,859,944.10	8.00
5000 Federal Revenues	5,000.00	0.00	0.00	0.00	5,000.00	100.00
6000 Other Revenue	17,029,911.00	1,144,100.76	12,000,573.50	0.00	5,029,337.50	29.53
7000 Sale of Bonds	441,562.00	-1,904.24	358,619.30	0.00	82,942.70	18.78
8000 Sale of Property & Equipment	45,000.00	0.00	77,513.70	0.00	-32,513.70	72.25
Total Revenues/Other Fin. Sources	165,608,681.00	13,578,346.91	149,520,469.78	0.00	16,088,211.22	9.71
B. Expenditures						
00 Not applicable	0.00	0.00	0.00	0.00	0.00	0.00
01 Regular Instruction	87,346,430.00	6,139,640.74	79,886,607.98	1,129,104.61	6,330,717.41	7.24
02 Alternative Learning	291,739.00	23,285.33	279,445.80	0.00	12,293.20	4.21
10 Federal ARRA	0.00	0.00	0.00	0.00	0.00	0.00
20 Handicapped Instr	23,742,034.00	1,831,721.46	21,584,939.54	237,813.24	1,919,281.22	8.08
30 Vocational Instr	0.00	0.00	0.00	0.00	0.00	0.00
40 Skill Center Voc-Tech	4,190,308.00	493,620.34	3,385,290.51	82,351.04	722,666.45	17.24
50 50-60 Compensatory Educ	13,647,788.00	1,969,151.94	9,746,046.95	48,069.37	3,853,671.68	28.23
70 Other Instr Programs	4,001,072.00	170,926.85	1,457,630.22	29,019.64	2,514,422.14	62.84
80 Community Service	266,233.00	49,509.43	164,979.59	30,829.88	70,423.53	26.45
90 Support Services	31,556,076.00	2,120,784.63	29,626,177.40	1,299,554.18	630,344.42	2.00
Total Expenditures	165,041,680.00	12,798,640.72	146,131,117.99	2,856,741.96	16,053,820.05	9.72
C. Other Fin. Uses Trans. Out (GL 536)						
		0.00	300,000.00			
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Srce Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-2,732,999.00	779,706.19	3,089,351.79		-265,608.83	0.00

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - General Fund

Report Date: 07/31/2014

Location	Budget	MTD Actual	YTD Actual	Encumbrance	Balance Remaining	%
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F. Total Beginning Fund Balance 0.00 27,208,541.74

G. GL 898 Prior Year Adjustments (+ or -)

H. Total Ending Fund Balance (E + F + OR - G) -2,732,999.00 30,297,893.53

I. Ending Fund Balance Accounts

GL 821 Rest for C/O of Restricted Rev	0.00		1,141,831.21			
GL 825 Restricted Skill Centers	0.00		2,858,927.00			
GL 828 Restricted C/O Food Service	0.00		45,930.87			
GL 840 Nonsp Fd Bal Inventory/Prepaid	0.00		400,000.00			
GL 872 Committed To Minimum Fd Bal Po	0.00		7,000,000.00			
GL 875 Assigned to Contingencies	0.00		8,070,459.55			
GL 884 Assigned to Capital Projects	0.00		3,300,000.00			
GL 888 Assigned to Other Purposes	0.00		4,391,393.11			
GL 890 Unreserved/ Fund Balance	-2,732,999.00		3,089,351.79			

-2,732,999.00

30,297,893.53

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* Zero budget with charges against it.

KENNEWICK SCHOOL DISTRICT
Current Expenditure Budget by Activity

FISCAL YEAR: 2014

REPORT DATE: 07/31/2014

Activity	Expenditures Year-to-Date	Current Budget	Encumbered	Over/Under
000	0.00	0.00	0.00	0.00
011	194,543.33	294,000.00	4,000.00	95,456.67
012	327,339.45	330,481.00	120.00	3,021.55
013	1,196,033.83	1,404,684.00	18,386.27	190,263.90
014	690,334.35	700,149.00	2,488.67	7,325.98
015	270,597.23	245,795.00	25,233.81	-50,036.04
021	3,585,667.60	4,082,517.00	28,283.54	468,565.86
022	3,095,229.80	3,362,785.00	15,965.71	251,589.49
023	7,454,482.64	8,235,238.00	8,009.14	772,746.22
024	4,620,541.62	5,368,571.00	16,280.52	731,748.86
025	1,657,984.85	1,724,692.00	0.00	66,707.15
026	3,911,171.62	4,228,776.00	47,000.16	270,604.22
027	85,408,933.74	99,534,734.00	1,362,419.29	12,763,380.97
028	2,725,987.99	2,955,757.00	1,380.00	228,389.01
031	3,705,683.23	4,009,595.00	39,787.77	264,124.00
033	0.00	0.00	231.77	-231.77
041	640,650.06	585,218.00	3,715.20	-59,147.26
042	2,486,573.58	2,332,410.00	30,829.88	-184,993.46
043	0.00	365,000.00	0.00	365,000.00
044	3,017,577.21	3,153,018.00	92,190.34	43,250.45
049	0.00	0.00	0.00	0.00
051	356,149.84	420,291.00	4,736.62	59,404.54
052	3,976,939.08	4,340,290.00	17,153.70	346,197.22
053	581,407.28	565,623.00	56,868.37	-71,652.85
054	0.00	0.00	0.00	0.00
056	127,109.93	45,000.00	0.00	-82,109.93
059	-238,041.57	-387,474.00	0.00	-149,432.43
061	435,333.74	478,026.00	321.89	42,370.37
062	1,256,685.18	1,133,361.00	38,395.54	-161,719.72
063	3,747,924.38	4,347,374.00	67,024.82	532,424.80
064	2,523,703.11	2,927,503.00	399,805.79	3,994.10
065	2,560,325.91	2,912,000.00	117,000.00	234,674.09
067	93,124.65	70,000.00	25,842.30	-48,966.95
068	983,016.27	1,085,000.00	0.00	101,983.73
072	3,783,816.26	3,051,629.00	342,256.46	-1,074,443.72
073	260,778.22	374,684.00	22,879.70	91,026.08
074	480,863.74	522,309.00	7,392.42	34,052.84
075	202,281.70	211,514.00	61,742.28	-52,509.98

KENNEWICK SCHOOL DISTRICT

Current Expenditure Budget by Activity

FISCAL YEAR: 2014

REPORT DATE: 07/31/2014

Activity	Expenditures Year-to-Date	Current Budget	Encumbered	Over/Under
083 Interest	0.00	6,500.00	0.00	6,500.00
091 Public Activities	10,368.14	24,630.00	0.00	14,261.86
Total:	146,131,117.99	165,041,680.00	2,856,741.96	16,053,820.05

Report Selection:

GLK_KEY_MSTR.[glk_grp_par01] = '01'

KENNEWICK SCHOOL DISTRICT

Current Expenditure Budget by State Object

FISCAL YEAR:	2014	REPORT DATE:	07/31/2014
State Object	Expenditures Year-to-Date	Current Budget	Over/Under
0	Debit Transfer	501,474.00	94,850.85
1	Credit Transfer	-501,474.00	-94,850.85
2	Certificated Salaries	72,278,012.00	6,070,225.46
3	Classified Salaries	25,580,412.00	2,999,086.78
4	Benefits & PR Taxes	36,305,329.00	3,854,274.57
5	Supplies	10,014,742.00	604,253.59
7	Contract Services	18,269,659.00	1,632,059.15
8	Travel	1,086,620.00	808,457.44
9	Capital Outlay	1,006,906.00	85,463.06
Total:		165,041,680.00	16,053,820.05

Report Selection:

GLK_KEY_MSTR.[gfk_gmp_part01] = '01'

Kennewick SD #17

Budget Status - Capital Projects Fund

Report Date: 07/31/2014

Location 000

	Budget	MTD Actual	YTD Actual	Encumbranc	Balance	Remaining
						%
A. Revenue/Other Fin. Sources						
2000 Local State Non-Tax	40,000.00	5,036.06	40,022.74	0.00	-22.74	0.05
4000 State Revenues Special Purpose	9,000,000.00	923,810.09	8,850,445.00	0.00	149,555.00	1.66
7000 Sale of Bonds	33,000.00	0.00	24,120.00	0.00	8,880.00	26.90
9000 Long-Term Financing	0.00	0.00	123,162.22	0.00	-123,162.22	0.00*
9999 Transfers	3,000,000.00	0.00	0.00	0.00	3,000,000.00	100.00
Total Revenues/Other Fin. Sources	12,073,000.00	928,846.15	9,037,749.96	0.00	3,035,250.04	25.14
B. Expenditures						
10 - Sites	1,200,000.00	0.00	0.00	0.00	1,200,000.00	100.00
20 - Buildings	24,350,000.00	1,620,348.65	16,189,508.09	21,762,563.99	-13,602,072.08	55.86
30 - Equipment	850,000.00	559,499.43	819,939.21	551,703.35	-521,642.56	61.36
40 - Energy	0.00	0.00	159,887.38	7,579.10	-167,466.48	0.00*
Total Expenditures	26,400,000.00	2,179,848.08	17,169,334.68	22,321,846.44	-13,091,181.12	49.58
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-14,327,000.00	-1,251,001.93	-8,131,584.72		16,126,431.16	0.00
F. Total Beginning Fund Balance	0.00		32,509,645.98			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	-14,327,000.00		24,378,061.26			
I. Ending Fund Balance Accounts						
GL 810 Restricted for Other Items	0.00		0.00			
GL 825 Restricted Skill Centers	0.00		153,604.47			
GL 863 Restricted from State Proceeds	0.00		30,099,491.90			
GL 889 Assigned to Fund Purposes	0.00		2,256,549.61			

8-10-14

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - Capital Projects Fund

Location 000 Report Date: 07/31/2014

	Budget	MTD Actual	YTD Actual	Encumbranc	Balance Remaining	%
GL 890 Unreserved/ Fund Balance	-14,327,000.00		-8,131,584.72			

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - Debt Service Fund

Location 000

Report Date: 07/31/2014

	Budget	MTD Actual	YTD Actual	Encumbranc	Balance Remaining	%
A. Revenue/Other Fin. Sources						
1000 Local Revenues	9,983,850.00	32,750.80	10,177,796.99	0.00	-193,946.99	1.94
Total Revenues/Other Fin. Sources	9,983,850.00	32,750.80	10,177,796.99	0.00	-193,946.99	1.94
B. Expenditures						
21 Debt Interest	3,035,000.00	0.00	3,031,843.76	0.00	3,156.24	0.10
11 Debt Principal	6,970,000.00	0.00	6,970,000.00	0.00	0.00	0.00
Total Expenditures	10,005,000.00	0.00	10,001,843.76	0.00	3,156.24	0.03
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-21,150.00	32,750.80	175,953.23		-197,103.23	0.00
F. Total Beginning Fund Balance	0.00		5,357,354.29			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	-21,150.00		5,533,307.52			
I. Ending Fund Balance Accounts						
GL 810 Restricted for Other Items	0.00		5,533,307.52			
GL 889 Assigned to Fund Purposes	0.00		5,357,354.29	8-10-14		
GL 890 Unreserved/ Fund Balance	-21,150.00		0.00			
			175,953.23			

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - ASB Fund

Report Date: 07/31/2014

Location 000

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance Remaining	%
A. Revenue/Other Fin. Sources						
100 General Student Body	713,580.00	2,252.08	560,488.38	0.00	153,091.62	21.45
200 Athletics	531,279.00	407.50	368,894.65	0.00	162,384.35	30.56
300 Classes	95,600.00	0.00	51,654.08	0.00	43,945.92	45.96
400 Clubs	1,187,865.00	7,548.32	753,975.82	0.00	433,889.18	36.52
600 Private Moneys	96,400.00	1,500.80	33,046.71	0.00	63,353.29	65.71
Total Revenues/Other Fin. Sources	2,624,724.00	11,708.70	1,768,059.64	0.00	856,664.36	32.63
B. Expenditures						
100 General Student Body	636,599.00	14,519.16	383,240.36	29,441.91	223,916.73	35.17
200 Athletics	700,219.00	14,103.49	480,707.61	66,973.66	152,537.73	21.78
300 Classes	88,350.00	5,388.31	41,557.95	3,148.14	43,643.91	49.39
400 Clubs	1,288,153.00	9,300.11	751,169.77	55,410.97	481,572.26	37.38
600 Private Moneys	98,400.00	792.85	30,716.50	545.00	67,138.50	68.23
Total Expenditures	2,811,721.00	44,103.92	1,687,392.19	155,519.68	968,809.13	34.45
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)						
F. Total Beginning Fund Balance	-186,997.00	-32,395.22	80,667.45		-112,144.77	0.00
G. GL 898 Prior Year Adjustments (+ or -)	0.00		1,474,887.85			
H. Total Ending Fund Balance (E + F + OR - G)	-186,997.00		1,555,555.30			
I. Ending Fund Balance Accounts						
GL 810 Restricted for Other Items	0.00		0.00			
GL 819 Restricted to Fund Purpose	0.00		1,474,887.85			
			1,555,555.30			

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - ASB Fund

Report Date: 07/31/2014

Location 000

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance Remaining	%
GL 889 Assigned to Fund Purposes	0.00		0.00			
GL 890 Unreserved/ Fund Balance	-186,997.00		1,555,555.30			
	-186,997.00		2,030,443.15			

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - Self Insurance

Location 000

Report Date: 07/31/2014

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources						
2000 Local State Non-Tax	3,970,000.00	854.50	1,954,037.70	0.00	2,015,962.30	50.77
Total Revenues/Other Fin. Sources	3,970,000.00	854.50	1,954,037.70	0.00	2,015,962.30	50.77
B. Expenditures						
97 Districtwide Support	4,364,500.00	298,291.58	3,184,202.99	0.00	1,180,297.01	27.04
Total Expenditures	4,364,500.00	298,291.58	3,184,202.99	0.00	1,180,297.01	27.04
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Sros Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-394,500.00	-297,437.08	-1,230,165.29		835,665.29	0.00
F. Total Beginning Fund Balance	0.00		2,153,866.92			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	-394,500.00		923,701.63			
I. Ending Fund Balance Accounts						
GL 889 Assigned to Fund Purposes	0.00		923,701.63			
GL 890 Unreserved/ Fund Balance	-394,500.00		2,153,866.92			
			-1,230,165.29			
	-394,500.00		923,701.63			

* Zero budget with charges against it.

Kennewick SD #17

Budget Status - Transportation Fund

Report Date: 07/31/2014

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	Remaining %
A. Revenue/Other Fin. Sources						
2000 Local State Non-Tax	300.00	7.58	169.37	0.00	130.63	43.54
4000 State Revenues Special Purpose	400,000.00	0.00	0.00	0.00	400,000.00	100.00
9999 Transfers	300,000.00	0.00	300,000.00	0.00	0.00	0.00
Total Revenues/Other Fin. Sources	700,300.00	7.58	300,169.37	0.00	400,130.63	57.13
B. Expenditures						
99 Pupil Transport	0.00	0.00	0.00	0.00	0.00	0.00
99 Pupil Transport Equipmt Purc	970,000.00	0.00	954,847.18	0.00	15,152.82	1.56
Total Expenditures	970,000.00	0.00	954,847.18	0.00	15,152.82	1.56
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-269,700.00	7.58	-654,677.81		384,977.81	0.00
F. Total Beginning Fund Balance	0.00		694,646.34			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	-269,700.00		39,968.53			
I. Ending Fund Balance Accounts						
GL 810 Restricted for Other Items	0.00		0.00			
GL 819 Restricted to Fund Purpose	0.00		39,968.53 694,646.34			
GL 889 Assigned to Fund Purposes	0.00		0.00			
GL 890 Unreserved/ Fund Balance	-269,700.00		654,677.81			

* Zero budget with charges against it.