

**Kennewick School District**  
Monthly Financial Report  
December 31, 2017

*January 16, 2018*



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**Kennewick School District  
Balance Sheet  
All Funds At December 31, 2017**

	<b>General Fund</b>	<b>Other Funds</b>				<b>Self-Insured</b>	
<b>Assets</b>	<b>General Fund</b>	<b>Capital Fund</b>	<b>ASB</b>	<b>Debt Service</b>	<b>Transportation</b>	<b>Dental</b>	<b>Workers' Comp</b>
Cash/County Investment Pool	45,188,088	43,704,335	1,576,582	863,977	518,674	534,053	2,698,934
Warrants Outstanding	(5,275,613)	(505,206)	(25,541)	-	-	-	99,380
Investments Held At ESD	66,157	-	-	-	-	-	-
Taxes Receivable	660,629	-	-	313,751	-	-	-
Due From Other Funds	-	-	-	-	-	827,868	593,372
Due From Other Govt Units/Funds	1,446	-	-	-	-	-	-
Accounts Receivable	124,751	-	2,600	-	-	-	-
Inventory	581,301	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 41,346,759</b>	<b>\$ 43,199,129</b>	<b>\$ 1,553,641.41</b>	<b>\$ 1,177,728</b>	<b>\$ 518,674</b>	<b>1,361,921</b>	<b>3,391,686</b>
<b>Liabilities</b>							
Accounts Payable	7,497	216	214	-	-	171,270	82
Incurred But Not Billed Claims	-	-	-	-	-	159,698	-
Interest Payable	-	-	-	1,093	-	-	-
Payroll & Benefits Payable	3,194	-	-	-	-	-	-
Dental Deferred Revenue	1,036,602	-	-	-	-	-	-
Workers Comp	2,061,832	-	-	-	-	-	-
Deferred Revenue	634,316	-	-	-	-	-	-
Deferred Revenue: Taxes	660,629	-	-	313,751	-	-	-
<b>Total Liabilities</b>	<b>\$ 4,404,071</b>	<b>\$ 216</b>	<b>\$ 214</b>	<b>\$ 314,844</b>	<b>\$ -</b>	<b>330,968</b>	<b>82</b>
<b>Fund Balance</b>							
Committed For Encumbrances	8,179,644	-	-	-	-	-	-
Restricted For Inventory	390,564	-	-	-	-	-	-
Assigned/Restricted	19,672,480	-	-	-	-	-	-
Committed Per Policy	8,700,000	43,198,913	1,553,427	862,884	518,674	1,030,953	3,391,604
<b>Ending Fund Balance 12/31/17</b>	<b>\$ 36,942,688</b>	<b>\$ 43,198,913</b>	<b>\$ 1,553,427</b>	<b>\$ 862,884</b>	<b>\$ 518,674</b>	<b>\$ 1,030,953</b>	<b>\$ 3,391,604</b>
<b>Beginning Fund Balance 08/31/17</b>	<b>\$ 36,014,264</b>	<b>\$ 47,494,367</b>	<b>\$ 1,238,919</b>	<b>\$ 5,048,241</b>	<b>\$ 634,945</b>	<b>\$ 912,403</b>	<b>\$ 3,189,904</b>
<b>Change In Fund Balance</b>	<b>\$ 928,424</b>	<b>\$ (4,295,453)</b>	<b>\$ 314,508</b>	<b>\$ (4,185,357)</b>	<b>\$ (116,271)</b>	<b>\$ 118,551</b>	<b>\$ 201,700</b>

**Kennewick School District  
Statement of Revenues, Expenditures & Change In Fund Balance  
All Funds At December 31, 2017**

	<b>General Fund</b>	<b>Other Funds</b>				<b>Self-Insured</b>	
	<b>General Fund</b>	<b>Capital Fund</b>	<b>ASB</b>	<b>Debt Service</b>	<b>Transportation</b>	<b>Dental</b>	<b>Workers' Comp</b>
<b>Revenues</b>							
Local Revenue	11,831,940	-	-	5,106,921	-	-	-
Investment Interest	184,362	176,489	-	-	1,956	3,685	11,351
State Revenue	56,602,198	14,734,267	-	-	-	-	-
Federal Revenue	4,719,217	-	-	-	-	-	-
Tri Tech From Other Districts	-	-	-	-	-	-	-
Other Revenue	285,936	-	-	-	-	-	-
Dental Premium Employee Paid	-	-	-	-	-	827,868	-
Dental Premium (COBRA)	-	-	-	-	-	4,902	-
Workers Comp Premium Paid In	-	-	-	-	-	-	493,992
Student Body	-	-	341,848	-	-	-	-
Athletics	-	-	218,747	-	-	-	-
Classes	-	-	3,343	-	-	-	-
Clubs	-	-	325,350	-	-	-	-
Private	-	-	17,677	-	-	-	-
<b>Total Revenues</b>	<b>\$ 73,623,653</b>	<b>\$ 14,910,756</b>	<b>\$ 906,965</b>	<b>\$ 5,106,921</b>	<b>\$ 1,956</b>	<b>836,455</b>	<b>505,343</b>
<b>Expenditures</b>							
Expenditures	72,045,228	-	592,457	9,292,278	-	717,904	303,643
Kent Street Property Demolition	-	23,774	-	-	-	-	-
Kennewick High Remodel	-	162,041	-	-	-	-	-
Westgate Modernization	-	521,902	-	-	-	-	-
Amistad Modernization	-	475,609	-	-	-	-	-
MCP Renovate D-Hills Gym	-	232,760	-	-	-	-	-
Elementary #15-Sage Crest	-	34,991	-	-	-	-	-
Elementary #16	-	8,486,107	-	-	-	-	-
Elementary #17	-	7,311,152	-	-	-	-	-
Middle School #5 & Desert Hills	-	122,412	-	-	-	-	-
HVAC Systems Upgrades	-	39,594	-	-	-	-	-
Tri Tech	-	303,643	-	-	-	-	-
Portables Summer 2017	-	269,515	-	-	-	-	-
Highlands HVAC 2012 Project	-	7,856	-	-	-	-	-
Playground Structures/Upgrades	-	428,272	-	-	-	-	-
Middle School Ballfields	-	59,009	-	-	-	-	-
Desert Hills Demolition	-	19,847	-	-	-	-	-
MTS Facility Services Bldg	-	507,488	-	-	-	-	-
MTS Metaline Storage Building	-	188,619	-	-	-	-	-
MTS Bus Parking Expansion	-	1,933	-	-	-	-	-
Professional Services/Studies/Design	-	9,686	-	-	-	-	-
Bus Purchase	-	-	-	-	768,227	-	-
<b>Total Expenditures</b>	<b>72,045,228</b>	<b>19,206,209.42</b>	<b>\$ 592,457</b>	<b>\$ 9,292,278</b>	<b>\$ 768,227</b>	<b>717,904</b>	<b>303,643</b>
<b>Transfer To/From Other Funds</b>	<b>(650,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-</b>
<b>Change In Fund Balance</b>	<b>\$ 928,424</b>	<b>\$ (4,295,453)</b>	<b>\$ 314,508</b>	<b>\$ (4,185,357)</b>	<b>\$ (116,271)</b>	<b>\$ 118,551</b>	<b>\$ 201,700</b>

**Kennewick School District  
General Fund  
Comparative Balance Sheet  
December 31, 2017**

<b>Assets</b>	<b>Dec-15</b>	<b>Dec-16</b>	<b>Dec-17</b>	<b>Change 17-16</b>
1 Cash/County Investment Pool	39,442,168	42,270,030	45,188,088	2,918,058
1 Warrants Outstanding	(4,358,438)	(4,738,754)	(5,275,613)	(536,859)
2 Investments Held At ESD	822,629	825,498	66,157	(759,341)
Taxes Receivable	597,818	667,505	660,629	(6,875)
Due From Other Govt Units	5,236	10,090	1,446	(8,645)
Accounts Receivable	214,593	47,186	124,751	77,565
Inventory	530,325	589,383	581,301	(8,081)
<b>Total Assets</b>	<b>\$ 37,254,332</b>	<b>\$ 39,670,937</b>	<b>\$ 41,346,759</b>	<b>\$ 1,675,822</b>
<b>Liabilities</b>				
Accounts Payable	6,758	(30,437)	7,497	37,934
Payroll & Benefits Payable	13,705	5,888	3,194	(2,693)
Due To Other Govt (OSPI)	1,070,884	141,921	-	(141,921)
3 Dental	1,016,802	1,020,642	1,036,602	15,960
4 Workers Comp	1,967,867	2,029,037	2,061,832	32,795
5 Deferred Revenue: Battelle-SRC	259,731	281,245	279,087	(2,157)
5 Deferred Revenue: Music	435,485	399,068	355,229	(43,840)
Deferred Revenue: Taxes	597,818	667,505	660,629	(6,875)
<b>Total Liabilities</b>	<b>\$ 5,369,051</b>	<b>\$ 4,514,868</b>	<b>\$ 4,404,071</b>	<b>\$ (110,797)</b>
<b>Fund Balance</b>				
Committed For Encumbrances	13,972,464	8,523,670	8,179,644	(344,026)
Restricted For Inventory	684,463	421,201	390,564	(30,637)
Assigned	8,548,354	17,511,198	19,672,480	2,161,282
Held Per Fund Balance Policy	8,680,000	8,700,000	8,700,000	-
<b>Total Fund Balance</b>	<b>\$ 31,885,281</b>	<b>\$ 35,156,069</b>	<b>\$ 36,942,688</b>	<b>\$ 1,786,619</b>

**Balance Sheet Notes**

- 1 The change in cash/investment position from August 31, 2017, to December 31, 2017 after self-insured funds held and deferred revenue are deducted was an increase of \$793K as compared to a decrease of \$2.5M the prior year.
- 2 The State Auditor requires the district to recognize funds held in a compensated absence pool at Educational Service District 123 as an asset on the balance sheet. Funds are in an investment pool to pay for future compensated absence costs.
- 3 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.
- 4 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 \$730,397 represents premiums collected that have not yet been transferred to the Self-Insured Fund.
- 5 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$279,087 and \$355,229 endowment for the district music program.

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

<b>Revenues</b>	<b>At Dec 2016</b>	<b>At Dec 2017</b>	<b>Projected</b>	<b>Actual - Projected</b>	<b>% Variance From</b>	<b>Adopted Budget</b>	<b>Projected 17/18</b>
					<b>Projected</b>	<b>17/18</b>	
1 Local Revenue	\$ 11,647,485	\$ 12,016,302	\$ 11,732,118	\$ 284,184	2%	\$ 27,390,117	\$ 27,536,810
2 State Revenue	50,718,869	56,602,198	56,653,721	(51,523)	0%	173,768,260	183,943,787
Federal Revenue	4,063,243	4,719,217	4,532,872	186,345	4%	18,431,931	18,720,002
3 Other Revenue	422,133	285,936	218,866	67,071	31%	617,315	479,515
<b>Total Revenue</b>	<b>\$ 66,851,729</b>	<b>\$ 73,623,653</b>	<b>\$ 73,137,577</b>	<b>\$ 486,076</b>	<b>1%</b>	<b>\$ 220,207,623</b>	<b>\$ 230,680,114</b>
<b>Expenditures</b>							
Certificated Salaries	31,550,006	33,107,930	33,448,888	(340,958)	-1%	95,413,424	97,462,884
Classified Salaries	10,257,144	11,210,435	11,048,265	162,170	1%	32,193,961	32,805,760
Employee Benefits	15,686,465	17,576,994	17,841,559	(264,565)	-1%	52,097,215	53,330,550
Subtotal Salaries & Benefits	\$ 57,493,615	\$ 61,895,360	\$ 62,338,712	\$ (443,352)		\$ 179,704,600	\$ 183,599,194
Supplies & Materials	2,915,012	2,562,060	3,208,857	(646,797)	-20%	14,032,875	10,354,125
3 Purchased/Contractual Services	6,071,737	7,257,314	6,683,793	573,521	9%	21,935,962	21,566,817
Travel	114,703	191,318	126,266	65,053	52%	833,511	407,426
Capital Outlay	296,195	139,176	326,053	(186,877)	-57%	400,675	1,052,086
Subtotal MSOC	\$ 9,397,647	\$ 10,149,869	\$ 10,344,969	\$ (195,100)		\$ 37,203,023	\$ 33,380,453
<b>Total Expenditures</b>	<b>\$ 66,891,262</b>	<b>\$ 72,045,228</b>	<b>\$ 72,683,680</b>	<b>\$ (638,452)</b>	<b>-1%</b>	<b>\$ 216,907,623</b>	<b>\$ 216,979,647</b>
<b>Change In Fund Balance</b>	<b>(39,533)</b>	<b>1,578,424</b>	<b>453,896</b>	<b>1,124,528</b>		<b>3,300,000</b>	<b>13,700,467</b>
<b>Transfer To Transportation Fund</b>	<b>(720,000)</b>	<b>(650,000)</b>				<b>(720,000)</b>	<b>(720,000)</b>
<b>Transfer To Capital Fund</b>	<b>-</b>	<b>-</b>				<b>(7,000,000)</b>	<b>(7,000,000)</b>
<b>Change In Fund Balance After Transfers</b>	<b>(759,533)</b>	<b>928,424</b>				<b>(4,420,000)</b>	<b>5,980,467</b>
<b>Beginning Fund Balance</b>	<b>35,915,602</b>	<b>36,014,264</b>				<b>35,915,602</b>	<b>36,014,264</b>
<b>Ending Fund Balance</b>	<b>\$ 35,156,069</b>	<b>36,942,688</b>				<b>\$ 31,495,602</b>	<b>\$ 41,994,731</b>

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

1 Increase from \$11.6M to \$12.0M in local revenue is a result of \$10.79M in property tax received as compared to \$10.56M the prior year. As well as \$80K more revenue in interest earnings as compared to the prior year.

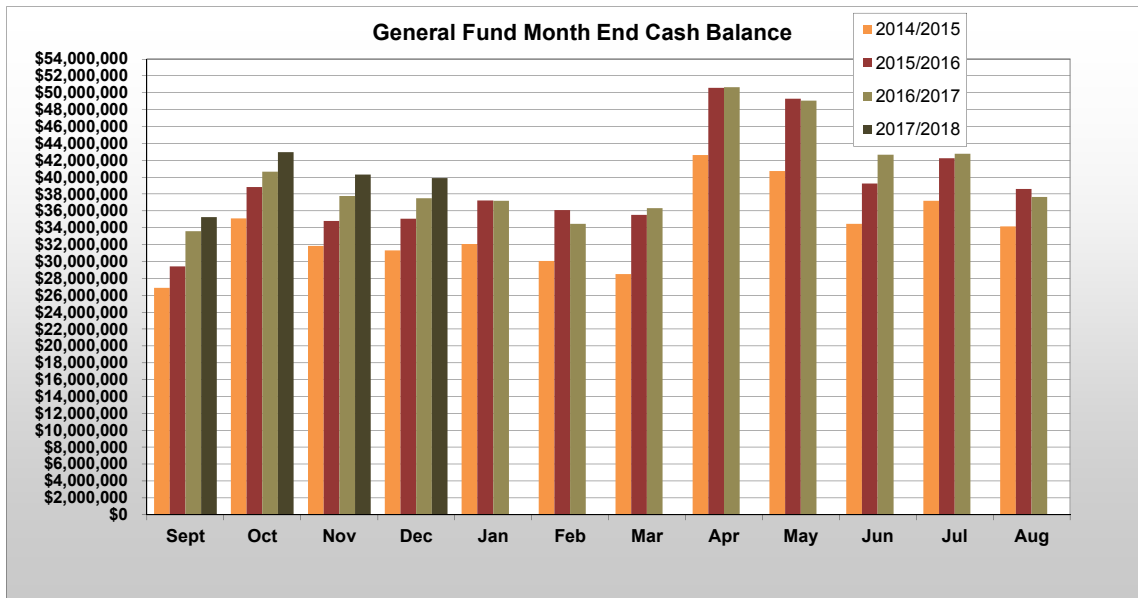
2 State revenue is \$5.9M more than the prior year. The change results from state increases to cost of living increase, benefit contribution, retirement contribution, enrollment increase, and K-3 funding increase.

3 Purchased services are higher than last yeay by \$1.18M. Costs to date are higher in the following areas: Running Start programs, maintenance, grounds, utilities, and IT.

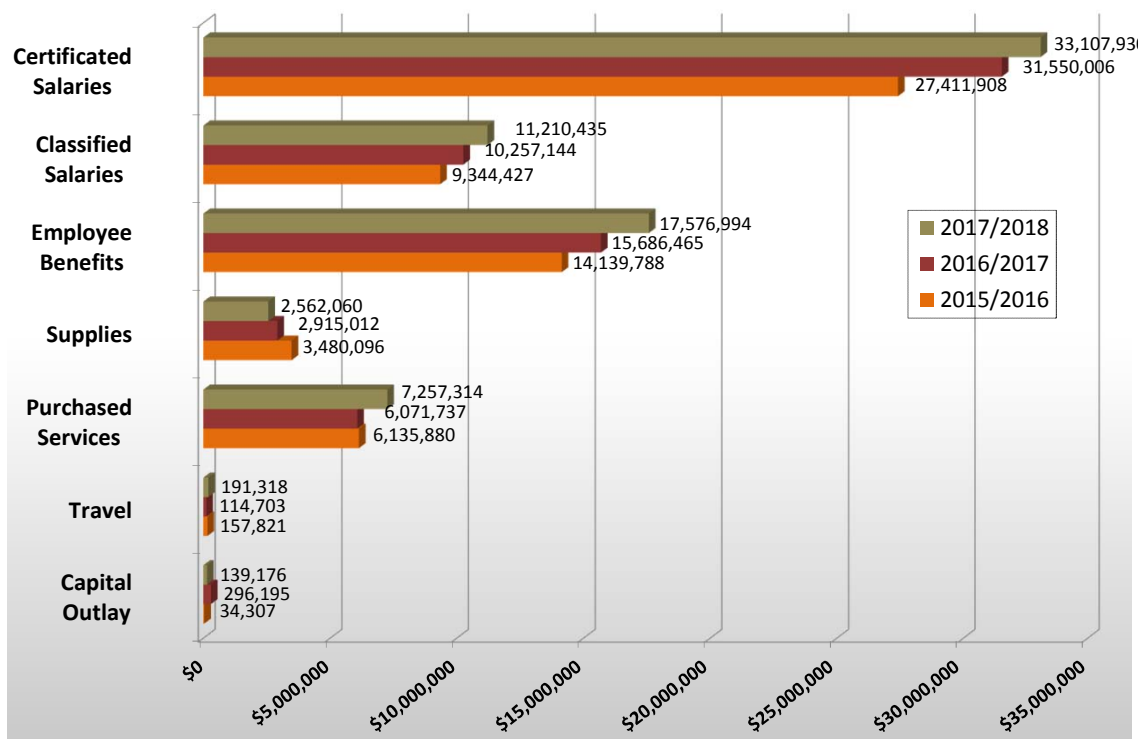
**Kennewick School District**  
**Monthly Statement of Revenue, Expenditures & Change In Fund Balance**  
**School Year 17/18**

<b>Revenues</b>	<b><u>30-Sep-17</u></b>	<b><u>31-Oct-17</u></b>	<b><u>30-Nov-17</u></b>	<b><u>31-Dec-17</u></b>	<b><u>Year To Date</u></b>
Local Revenue	916,294	9,534,993	1,288,962	276,053	12,016,302
State Revenue	14,212,497	16,124,572	11,310,301	14,954,828	56,602,198
Federal Revenue	172,637	780,058	2,181,381	1,585,141	4,719,217
Other Revenue	11,954	237,630	5,987	30,366	285,936
<b>Total Revenue</b>	<b>\$ 15,313,381</b>	<b>\$ 26,677,253</b>	<b>\$ 14,786,631</b>	<b>\$ 16,846,388</b>	<b>\$ 73,623,653</b>
<b>Expenditures</b>					
Certificated Salaries	9,049,134	7,974,292	8,190,569	7,893,934	33,107,930
Classified Salaries	2,628,773	3,015,096	2,755,853	2,810,712	11,210,435
Employee Benefits	4,464,468	4,388,323	4,386,440	4,337,763	17,576,994
Supplies & Materials	212,973	948,800	874,872	525,415	2,562,060
Purchased/Contractual Services	1,682,102	2,697,654	1,504,988	1,372,570	7,257,314
Travel	9,086	59,037	69,128	54,067	191,318
Capital Outlay	58,278	52,529	12,643	15,726	139,176
<b>Total Expenditures</b>	<b>18,104,814</b>	<b>19,135,732</b>	<b>17,794,494</b>	<b>17,010,188</b>	<b>\$ 72,045,228</b>
<b>Change In Fund Balance</b>	<b>(2,791,433)</b>	<b>7,541,521</b>	<b>(3,007,863)</b>	<b>(163,800)</b>	<b>1,578,424</b>
Transfer To Transportation Fund	-	-	-	(650,000)	(650,000)
Transfer To Capital Fund	-	-	-	-	-
<b>Change In Fund Balance After Transfer</b>	<b>(2,791,433)</b>	<b>7,541,521</b>	<b>(3,007,863)</b>	<b>(813,800)</b>	<b>928,424</b>
<b>Beginning Fund Balance</b>	<b>36,014,264</b>	<b>\$ 33,222,831</b>	<b>\$ 40,764,352</b>	<b>\$ 37,756,488</b>	<b>\$ 36,014,264</b>
<b>Ending Fund Balance</b>	<b>\$ 33,222,831</b>	<b>\$ 40,764,352</b>	<b>\$ 37,756,488</b>	<b>\$ 36,942,688</b>	<b>\$ 36,942,688</b>

### KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



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





# Kennewick School District Enrollment Trend

## Average FTE For Four Months Ended December

	14/15	15/16	16/17	17/18	17/18 Budget	17/18 Projected	Projected - Budget
All Day KG Additional FTE	408.01	574.68	655.80	707.72	650.00	710.00	60.00
Elementary	<u>7,276.52</u>	<u>7,486.72</u>	<u>7,706.36</u>	<u>7,840.10</u>	<u>7,703.00</u>	<u>7,870.00</u>	<u>167.00</u>
Subtotal Elementary	7,684.53	8,061.39	8,362.15	8,547.82	8,353.00	8,580.00	227.00
Middle School	3,666.03	3,761.14	3,897.63	4,092.17	4,058.00	4,095.00	37.00
Middle School Alternative Ed	<u>10.85</u>	<u>15.25</u>	<u>15.00</u>	<u>16.20</u>	<u>12.00</u>	<u>15.00</u>	<u>3.00</u>
Subtotal Middle School	3,676.88	3,776.39	3,912.63	4,108.37	4,070.00	4,110.00	40.00
High School	4,604.61	4,646.06	4,714.98	4,707.76	4,639.00	4,640.00	1.00
Phoenix	51.80	55.40	54.65	59.02	55.00	55.00	-
Alternative Ed	65.19	91.71	93.00	94.95	73.00	90.00	17.00
Online Learning	<u>40.00</u>	<u>64.85</u>	<u>43.84</u>	<u>32.05</u>	<u>60.00</u>	<u>35.00</u>	<u>(25.00)</u>
Subtotal High School	4,761.60	4,858.02	4,906.47	4,893.78	4,827.00	4,820.00	(7.00)
Subtotal Prior To Programs Below	16,123.01	16,695.80	17,181.25	17,549.97	17,250.00	17,510.00	260.00
Mid Columbia Parent	236.96	262.86	292.27	280.33	290.00	280.00	(10.00)
Tri Tech	<u>576.44</u>	<u>552.37</u>	<u>565.52</u>	<u>560.11</u>	<u>535.00</u>	<u>525.00</u>	<u>(10.00)</u>
Subtotal Avg FTE	16,936.41	17,511.02	18,039.04	18,390.40	18,075.00	18,315.00	240.00
College In The High School	21.27	-	-	-	-	-	-
CBC High School Academy	<u>10.50</u>	<u>16.47</u>	<u>19.65</u>	<u>19.87</u>	<u>10.00</u>	<u>20.00</u>	<u>10.00</u>
Running Start	<u>229.89</u>	<u>243.98</u>	<u>254.09</u>	<u>306.14</u>	<u>230.00</u>	<u>280.00</u>	<u>50.00</u>
Total Avg FTE	<u><u>17,198.06</u></u>	<u><u>17,771.46</u></u>	<u><u>18,312.78</u></u>	<u><u>18,716.41</u></u>	<u><u>18,315.00</u></u>	<u><u>18,615.00</u></u>	<u><u>300.00</u></u>

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

Revenue Description	Acct	Actual 16/17 Thru Dec 2016	Projected 17/18 Thru Dec 2017	Actual 17/18 Thru Dec 2017	Actual - Projected Variance
Property Tax-Levy	1100	10,562,530	10,768,354	10,795,843	27,489
Tuition & Fees	2100	76,601	83,194	75,792	(7,402)
Tuition & Fees	2101	68,610	57,170	69,084	11,914
Skills Center Tuition & Fees	2145	15,590	25,761	16,510	(9,251)
S. S. Tuition & Fees	2173	380	(150)	-	150
Com. Sch. Tuition & Fees	2186	17,969	21,115	19,440	(1,675)
Sales of Goods	2200	20	65	129	63
Skills Center Sales of Goods	2245	35,105	14,562	25,663	11,101
School Food Ser. (Local)	2298	553,116	475,766	528,910	53,143
Investment Earnings	2300	103,129	107,027	184,362	77,335
Gifts & Donations	2500	41,391	7,744	41,259	33,516
Fines & Damages	2600	11,876	7,323	9,905	2,582
Rentals & Leases	2700	42,677	23,494	35,322	11,827
Insurance Recoveries	2800	277	1,795	-	(1,795)
Local Non-tax	2900	118,214	38,897	172,199	133,302
e-Rate	2910	-	100,000	41,885	(58,115)
Apportionment	3100	31,143,923	36,636,752	35,730,393	(906,359)
Tri-Tech Skill Center		1,173,018	1,331,585	1,369,877	38,293
Career & Technical Education		1,671,319	1,835,494	1,881,103	45,610
Mid Columbia Partnership		546,211	634,022	612,625	(21,397)
Running Start		476,916	586,470	501,818	(84,653)
All Day Kindergarten		1,353,372	-	-	-
Special Education	3210	1,129,249	1,201,097	1,298,601	97,504
Levy Equalization (LEA)	3300	3,536,374	4,116,805	3,919,343	(197,461)
Special Ed	4121	4,039,933	4,439,150	4,551,022	111,871
Special Ed 0 - 2 Years		265,747	220,277	284,224	63,947
Middle School Vocational	4134	237,899	244,821	347,969	103,148
Learning Assistance (LAP)	4155	1,649,985	1,665,832	2,359,026	693,193
State Institution (JJC)	4156	83,426	101,425	136,658	35,233
Spec./Pilot (TAP/Cert Bonus)	4158	1,958	104,214	8,940	(95,274)
Juveniles In Jails		22,211	-	23,132	23,132
Teacher Evaluation Grant		56,265	-	-	-
Collection of Evidence		14,000	-	17,600	17,600
Transitional Bilingual	4165	850,478	1,004,479	1,078,814	74,335
Highly Capable	4174	58,763	59,713	135,075	75,363
School Food Ser. (State)	4198	50,441	56,673	47,891	(8,782)
Transportation Operation	4199	1,831,907	1,787,500	1,821,849	34,349
Other State Revenue (ECEAP)	4300	501,691	623,988	452,302	(171,686)
Special Grants		1,729	137,254	-	(137,254)
Fed. Spec. Ed. Supplemental	6124	553,625	665,819	829,043	163,223
Federal Voc. (Carl Perkins)	6138	-	29,695	31,881	2,185
Federal S. C. (Carl Perkins)	6146	19,617	26,238	-	(26,238)
Federal Disadvantaged	6151	796,474	889,311	928,407	39,095
Federal School Improvement	6152	92,731	102,765	82,396	(20,369)

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

<b>Revenue Description</b>	<b>Acct</b>	<b>Actual 16/17 Thru Dec 2016</b>	<b>Projected 17/18 Thru Dec 2017</b>	<b>Actual 17/18 Thru Dec 2017</b>	<b>Actual - Projected Variance</b>
Federal Migrant	6153	231,434	271,586	253,024	(18,563)
Federal Limited Eng. Prof.	6164	63,367	136,721	67,621	(69,100)
After School Snack Program		192,722	112,186	173,959	61,774
Federal Community Services	6189	10,523	9,129	12,250	3,121
Federal Food Services	6198	1,895,062	1,920,922	2,095,657	174,736
Fed Grants Through Other Agenc	6300	9,213	56,000	18,865	(37,135)
Special Ed Medicaid		23,782	3,425	23,936	20,511
USDA Commodities	6998	196,747	175,246	226,115	50,869
Program Participation (SRC)	7100	335,476	171,532	232,379	60,847
Skills Center	7145	30,484	-	-	-
Other Grants		30,124	27,482	35,764	8,282
Other Govt. Entities	8100	26,048	19,851	17,793	(2,058)
<b>Total Revenue</b>		<b>\$ 66,851,729</b>	<b>\$ 73,137,577</b>	<b>\$ 73,623,653</b>	<b>\$ 486,076</b>

**Kennewick School District  
Variance Report  
Wages & Benefits  
For School Year 17/18**

Account Description	Object	Actual	Projected	Actual	Actual - Projected
		16/17 Thru Dec 2016	17/18 Thru Dec 2017	17/18 Thru Dec 2017	Variance
EMPLOYEE BENEFITS	400	15,686,465	17,841,559	17,576,994	(264,565)
CERTIFICATED SALARIES	200	31,647,890	33,448,888	33,107,930	(340,958)
CLASSIFIED SALARIES	300	10,212,022	11,048,265	11,210,435	162,170
<b>Total Wages &amp; Benefits</b>		<b>\$ 57,546,377</b>	<b>62,338,712</b>	<b>61,895,360</b>	<b>\$ (443,352)</b>

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

Activity Description	Acct	Actual	Projected	Actual	Actual - Projected
		16/17 Thru Dec 2016	17/18 Thru Dec 2017	17/18 Thru Dec 2017	Variance
Board of Directors	11	33,010	35,494	53,489	(17,994)
Superintendent's Office	12	1,011	3,284	3,379	(95)
Business Office	13	50,518	77,583	27,563	50,021
Human Resources	14	77,273	29,999	70,849	(40,851)
Public Relations	15	40,678	38,543	46,725	(8,182)
Supervision	21	61,733	54,174	31,374	22,800
Learning Resources	22	208,886	282,552	115,581	166,971
Principals Office	23	210,241	184,984	201,995	(17,011)
Guidance & Counseling	24	162,960	274,722	234,581	40,141
Pupil Management	25	(53,713)	1,110	630	480
Health Services	26	62,552	58,011	74,185	(16,174)
Teaching	27	2,388,205	2,825,748	2,510,512	315,236
Extracurricular	28	171,519	144,127	28,352	115,774
Professional Development	31	255,961	342,428	426,627	(84,198)
Classroom Instruction Equipment	32	382,337	359,797	148,900	210,897
Professional Development	33	318,996	251,631	215,642	35,990
Food Service Supervision	41	214,851	212,225	225,482	(13,257)
Food	42	908,615	914,352	987,379	(73,027)
Food Service Operations	44	254,144	202,595	264,705	(62,110)
Transfers Food Service	49	(465)	-	(622)	622
Transportation Supervision	51	8,612	15,649	8,485	7,164
Transportation Operations	52	172,991	195,654	200,506	(4,852)
Transportation Maint	53	88,975	58,494	92,653	(34,159)
Transportation Insurance	56	107,487	107,339	112,291	(4,953)
Transfers	59	(109,672)	(120,260)	(127,801)	7,541
Maintenance Supervision	61	2,151	2,803	3,390	(587)
Maintenance Grounds	62	110,857	119,363	340,376	(221,013)
Operation of Buildings	63	158,353	156,665	178,490	(21,825)
Maintenance of Buildings	64	197,773	276,510	455,913	(179,403)
Utilities	65	838,621	1,037,365	957,341	80,023
Building Security	67	30,856	3,300	22,131	(18,831)
Insurance	68	1,344,696	1,369,812	1,414,446	(44,634)
Information Services	72	619,942	919,487	618,530	300,957
Business Plus (Location 240)	72	-	-	6,456	(6,456)
Printing	73	61,600	(63,861)	123,376	(187,237)
Warehouse Distribution	74	8,793	12,702	7,226	5,475
Motor Pool	75	6,304	(39,413)	68,733	(108,146)
<b>Total MSOC By Activity</b>		<b>\$ 9,397,647</b>	<b>\$ 10,344,969</b>	<b>\$ 10,149,869</b>	<b>\$ 195,100</b>