

Kennewick School District
Monthly Financial Report
For The Year Ended August 31, 2016

October 25, 2016

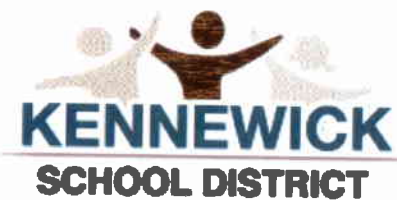


TABLE OF CONTENTS

	<u>Page #</u>
Balance Sheet For All KSD Funds.....	1
Statement of Revenues, Expenditures and Change In Fund Balance All Funds.....	2
Comparative Balance Sheet.....	3
Statement of Fund Balance – General Fund.....	4
Comparative Year-To-Date Statement of Revenue, Expenditure & Change In Fund Balance	5
Monthly Statement of Revenue, Expenditures, and Change in Fund Balance.....	6
Financial Trend Information	7
Enrollment Trend Information.....	8
Variance Reports: Revenue.....	9 – 10
Variance Reports: Wages & Benefits.....	11
Variance Reports: Materials, Supplies, and Operating Costs (MSOC).....	12

**Kennewick School District
Balance Sheet
All Funds At August 31, 2016**

	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp
Assets							
Cash/County Investment Pool	45,098,631	67,037,406	1,324,160	8,436,871	584,587	1,217,190	2,469,915
Warrants Outstanding	(6,460,411)	(1,120,453)	(5,989)	-	-	-	(790)
Investments	-	-	-	-	-	-	-
Investments Held At ESD	825,498	-	-	-	-	-	-
Taxes Receivable	11,231,074	-	-	5,514,584	-	-	-
Due From Other Funds	-	-	-	-	-	-	93,160
Due From Other Govt Units/Funds	1,117,772	159,000	-	-	-	-	-
Accounts Receivable	38,398	-	2,600	-	-	-	-
Inventory	427,564	-	-	-	-	-	-
Total Assets	\$ 52,278,525	\$ 66,075,953	\$ 1,320,771	\$ 13,951,456	\$ 584,587	1,217,190	2,562,285
Liabilities							
Accounts Payable	2,683,033	-	263	-	-	268,887	21
Incurred But Not Billed Claims	-	-	-	-	-	159,698	-
Interest Payable	-	-	-	1,093	-	-	-
Payroll & Benefits Payable	5,107	-	-	-	-	-	-
Due To Other Govt Units	141,921	-	-	-	-	-	-
Dental Deferred Revenue	196,878	-	-	-	-	-	-
Workers Comp	1,424,596	-	-	-	-	-	-
Deferred Revenue	680,313	-	-	-	-	-	-
Deferred Revenue: Taxes	11,231,074	-	-	5,514,584	-	-	-
Total Liabilities	\$ 16,362,923	\$ -	\$ 263	\$ 5,515,677	\$ -	428,585	21
Fund Balance							
Committed For Encumbrances	-	-	-	-	-	-	-
Restricted For Inventory	421,200	-	-	-	-	-	-
Assigned/Restricted	26,794,402	-	-	-	-	-	-
Committed Per Policy	8,700,000	66,075,953	1,320,508	8,435,778	584,587	788,604	2,562,264
Ending Fund Balance 08/31/16	\$ 35,915,602	\$ 66,075,953	\$ 1,320,508	\$ 8,435,778	\$ 584,587	\$ 788,604	\$ 2,562,264
Beginning Fund Balance 09/01/15	\$ 31,176,861	\$ 93,768,537	\$ 1,373,282	\$ 5,770,077	\$ 652,183	\$ 750,267	\$ 2,063,878
Change In Fund Balance	\$ 4,738,742	\$ (27,692,584)	\$ (52,773)	\$ 2,665,702	\$ (67,596)	\$ 38,338	\$ 498,386

**Kennewick School District
Statement of Revenues, Expenditures & Change In Fund Balance
All Funds At August 31, 2016**

	<u>General Fund</u>	<u>Other Funds</u>				<u>Self-Insured</u>	
	<u>General Fund</u>	<u>Capital Fund</u>	<u>ASB</u>	<u>Debt Service</u>	<u>Transportation</u>	<u>Dental</u>	<u>Workers' Comp</u>
Revenues							
Local Revenue	26,799,406	13,000	-	11,427,573	-	-	-
Bond Sale	-	-	-	41,991,018	-	-	-
Investment Interest	194,867	283,993	-	-	413	2,756	8,066
State Revenue	154,927,436	39,130,588	-	-	524,797	-	-
Federal Revenue	14,866,941	-	-	-	-	-	-
Tri Tech From Other Districts	-	7,050	-	-	-	-	-
Other Revenue	619,074	-	-	-	-	-	-
Dental Premium Employee Paid	-	-	-	-	-	2,392,062	-
Dental Premium (COBRA)	-	-	-	-	-	14,530	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,571,074
Student Body	-	-	459,233	-	-	-	-
Athletics	-	-	377,554	-	-	-	-
Classes	-	-	52,239	-	-	-	-
Clubs	-	-	545,118	-	-	-	-
Private	-	-	47,899	-	-	-	-
Total Revenues	\$ 197,407,724	\$ 39,434,631	\$ 1,482,043	\$ 53,418,591	\$ 525,211	2,409,348	1,579,140
Expenditures							
Expenditures	187,018,982	-	1,534,816	13,238,451	-	2,371,011	1,080,754
Bond Issue Costs	-	36,000	-	-	-	-	-
Property Purchase 4.1 Acres BNSF	-	218,000	-	-	-	-	-
Property Purchase 7.25 Acres BNSF	-	381,000	-	-	-	-	-
DELTA	-	(145,372)	-	-	-	-	-
Eastgate Modernization	-	703,567	-	-	-	-	-
Westgate Modernization	-	4,144,186	-	-	-	-	-
Elementary #15-Sage Crest	-	14,751,014	-	-	-	-	-
Middle School #5 & Desert Hills	-	46,492,419	-	-	-	-	-
Kennewick High HVAC	-	58,535	-	-	-	-	-
HVAC Systems Upgrades	-	34,083	-	-	-	-	-
Network Infrastructure Upgrades	-	16,242	-	-	-	-	-
Tri Tech	-	51,474	-	-	-	-	-
Exterior Painting Summer 2015	-	309,012	-	-	-	-	-
Exterior Painting Summer 2016	-	30,943	-	-	-	-	-
Portables Summer 2015	-	902,297	-	-	-	-	-
Portables Summer 2016	-	1,226,925	-	-	-	-	-
Roofing Summer 2016	-	177,112	-	-	-	-	-
Legacy/KeHS Annex/Parking Lot	-	26,933	-	-	-	-	-
Highlands Turn Lane/Parking Lot	-	281,975	-	-	-	-	-
Hawthorne Flooring	-	11,758	-	-	-	-	-
Highlands Flooring	-	213,834	-	-	-	-	-
Horse Heaven Hills Flooring	-	131,176	-	-	-	-	-
Park Flooring	-	419,197	-	-	-	-	-
Edison Gym Floor	-	290,040	-	-	-	-	-
Vista Gym Floor	-	280,017	-	-	-	-	-
Cottonwood Bus Loop	-	12,909	-	-	-	-	-
Southridget Bus Loop	-	19,643	-	-	-	-	-
Edison Re Roof	-	74,471	-	-	-	-	-
Vista Re-Roof	-	20,419	-	-	-	-	-
Playground Structures	-	233,389	-	-	-	-	-
MTS Metaline Shop Plans/Design	-	685,183	-	-	-	-	-
Other Improvements/Upgrades	-	38,835	-	-	-	-	-
Bus Purchase	-	-	-	-	1,242,807	-	-
Total Expenditures	187,018,982	72,127,216	\$ 1,534,816	\$ 13,238,451	\$ 1,242,807	2,371,011	1,080,754
Transfer To/From Other Funds	(5,650,000)	5,000,000	-	(41,764,439)	650,000	-	-
Transfer From PILT Funds	-	-	-	4,250,000	-	-	-
Change In Fund Balance	\$ 4,738,742	\$ (27,692,584)	\$ (52,773)	\$ 2,665,702	\$ (67,596)	\$ 38,338	\$ 498,386

**Kennewick School District
General Fund
Comparative Balance Sheet
August 31, 2016**

Assets	Aug-14	Aug-15	Aug-16	Change 16-15
1 Cash/County Investment Pool	35,339,616	38,661,751	45,098,631	6,436,879
1 Warrants Outstanding	(4,263,417)	(4,491,664)	(6,460,411)	(1,968,746)
2 Investments Held At ESD	821,593	822,629	825,498	2,869
Taxes Receivable	10,923,319	11,061,582	11,231,074	169,493
Due From Other Govt Units	848,897	843,575	1,117,772	274,197
Accounts Receivable	26,409	22,439	38,398	15,959
Inventory	473,534	384,463	427,564	43,101
Total Assets	\$ 44,169,953	\$ 47,304,775	\$ 52,278,525	\$ 4,973,751
Liabilities				
Accounts Payable	873,235	1,655,888	2,683,033	1,027,146
Payroll & Benefits Payable	1,892	26,761	5,107	(21,654)
3 Due To Other Govt (OSPI)	1,457,574	1,070,884	141,921	(928,962)
4 Dental	224,694	203,718	196,878	(6,840)
5 Workers Comp	1,412,480	1,413,866	1,424,596	10,730
6 Deferred Revenue: Battelle-SRC	229,247	259,731	281,245	21,514
6 Deferred Revenue: Music	131,508	435,485	399,068	(36,417)
Deferred Revenue: Taxes	10,923,319	11,061,582	11,231,074	169,493
Total Liabilities	\$ 15,253,949	\$ 16,127,914	\$ 16,362,923	\$ 235,009
Fund Balance				
Committed For Encumbrances	-	-	-	-
Restricted For Inventory	473,534	384,463	421,200	36,737
Assigned	19,762,470	22,112,398	26,794,402	4,682,004
Held Per Fund Balance Policy	8,680,000	8,680,000	8,700,000	20,000
Total Fund Balance	\$ 28,916,004	\$ 31,176,861	\$ 35,915,602	\$ 4,738,742

Balance Sheet Notes

- 1 The change in cash/investment position from August 31, 2015, to August 31, 2016 after self-insured funds held and deferred revenue are deducted is an increase of \$5.40M as compared to an increase of \$3.165M 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 Amount of school year 2015/2016 funding due back to the state.
- 4 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.
- 5 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 \$93,161 represents premiums collected after September 1, 2007, that have not yet been transferred to the Self Insured Fund.
- 6 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$281,245 and \$399,068 endowment for the district music program.

**Kennewick School District
General Fund
Comparative Statement of Revenue, Expenditures & Change
School Year 15/16 At Aug 31**

						<u>% Variance From</u>	<u>Adopted Budget</u>	<u>Projected For</u>
	<u>At Aug 2015</u>	<u>At Aug 2016</u>	<u>Projected</u>	<u>Actual - Projected</u>	<u>Projected</u>	<u>15/16</u>	<u>15/16</u>	
Revenues								
Local Revenue	\$ 25,886,613	\$ 26,994,273	\$ 26,300,500	\$ 693,773	3%	\$ 26,266,489	\$ 26,300,500	
1 State Revenue	135,069,768	154,927,436	154,503,630	423,806	0%	149,214,624	154,503,630	
Federal Revenue	14,244,739	14,866,941	14,171,184	695,757	5%	16,288,761	14,171,184	
Other Revenue	527,271	619,074	417,750	201,324	48%	422,750	417,750	
Total Revenue	\$ 175,728,392	\$ 197,407,724	\$ 195,393,064	\$ 2,014,660	1%	\$ 192,192,624	\$ 195,393,064	
Expenditures								
Certificated Salaries	74,136,833	79,768,072	78,935,469	832,603	1%	82,764,450	78,935,469	
Classified Salaries	25,648,848	27,673,797	27,602,735	71,062	0%	28,920,383	27,602,735	
Employee Benefits	37,122,078	42,023,715	41,815,590	208,125	0%	44,626,977	41,815,590	
Subtotal Salaries & Benefits	\$ 136,907,759	\$ 149,465,583	\$ 148,353,794	\$ 1,111,790		\$ 156,311,810	\$ 148,353,794	
2 Supplies & Materials	12,243,692	15,642,207	14,072,262	1,569,945	11%	13,242,676	14,072,262	
3 Purchased/Contractual Services	18,325,886	20,678,200	21,062,820	(384,621)	-2%	21,568,901	21,062,820	
Travel	490,245	586,156	563,462	22,694	4%	747,236	563,462	
Capital Outlay	699,953	646,837	804,490	(157,653)	-20%	322,001	804,490	
Subtotal MSOC	\$ 31,759,776	\$ 37,553,399	\$ 36,503,034	\$ 1,050,365		35,880,814	36,503,034	
Total Expenditures	\$ 168,667,535	\$ 187,018,982	\$ 184,856,828	\$ 2,162,155	1%	\$ 192,192,624	\$ 184,856,828	
Change In Fund Balance	7,060,857	10,388,742	10,536,236	(147,495)		-	10,536,236	
Transfer To Transportation Fund	(300,000)	(650,000)				(650,000)	(650,000)	
Transfer To Capital Fund	(4,500,000)	(5,000,000)				(5,000,000)	(5,000,000)	
Change In Fund Balance After Transfers	2,260,857	4,738,742				(5,650,000)	4,886,236	
Beginning Fund Balance	28,916,004	31,176,861					31,176,861	
Ending Fund Balance	\$ 31,176,861	\$ 35,915,602					\$ 36,063,097	

Explanation of Changes From 14/15 to 15/16.

1 Increase from \$135.0M to \$155.0M in state revenue results from increased enrollment, increase to levy equalization funding, additional funding to meet McCleary ruling, state cost of living/benefit increases, increases to Learning Assistance and transportation funding.

2 Program areas with a significant change in year to date supply costs as compared to the prior year:

Curriculum Adoption	1,777,346
IT Department	1,144,269
Maint/Grounds	299,887
	<u>\$ 3,221,502</u>

3 Purchased services are higher than the prior year in the following areas:

APEX Online Renewal	166,300
Federal Title	297,537
Special Education	174,319
District Administration	81,332
Maint/Grounds	1,202,682
Liability Insurance	160,358
Information Systems	148,725
Food Service	171,124
	<u>\$ 2,402,377</u>

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

		<u>Aug 31, 2014</u>	<u>Aug 31, 2015</u>	<u>Aug 31, 2016</u>
Reserved For Inventory	Non Spendable	\$ 473,534	\$ 384,463	\$ 421,200
Compensated Absences Pool	Committed	821,593	822,629	825,498
Tri Tech	Restricted	3,209,787	1,972,621	2,247,096
Building Budget Carryover	Assigned	1,109,500	1,119,425	1,056,363
Building Renovation Carryover	Assigned	136,000	151,047	293,825
CIRCLE (Building Curriculum Carryover)	Assigned	374,000	201,500	124,925
District Wide Curriculum Adoption Arts	Assigned	400,000	-	-
District Wide Curriculum Adoption PE	Assigned	750,000	100,000	-
District Wide Curriculum Reading/Language Arts	Assigned	-	-	150,000
District Wide Curriculum Adoption Future Years	Assigned	1,307,000	2,000,000	2,000,000
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	1,138,622	884,094	940,236
Program Carryover (GLAD/MCP)	Assigned	358,593	782,019	1,352,229
Program Carryover (ECEAP)	Restricted	526,360	645,515	863,732
Equipment Replacement (Print Shop)	Assigned	276,633	304,980	380,304
Voluntary Employee Beneficiary Association (VEBA)	Committed	-	-	1,800,000
Transfer To Capital Projects Fund	Assigned	3,000,000	5,000,000	5,000,000
Transfer To Transportation Fund	Assigned	300,000	650,000	720,000
Other Assigned	Assigned	6,054,381	7,478,568	9,040,195
Subtotal		20,236,004	22,496,861	27,215,602
Minimum Fund Balance Policy	Unassigned	8,680,000	8,680,000	8,700,000
Ending Fund Balance		\$ 28,916,004	\$ 31,176,861	\$ 35,915,602

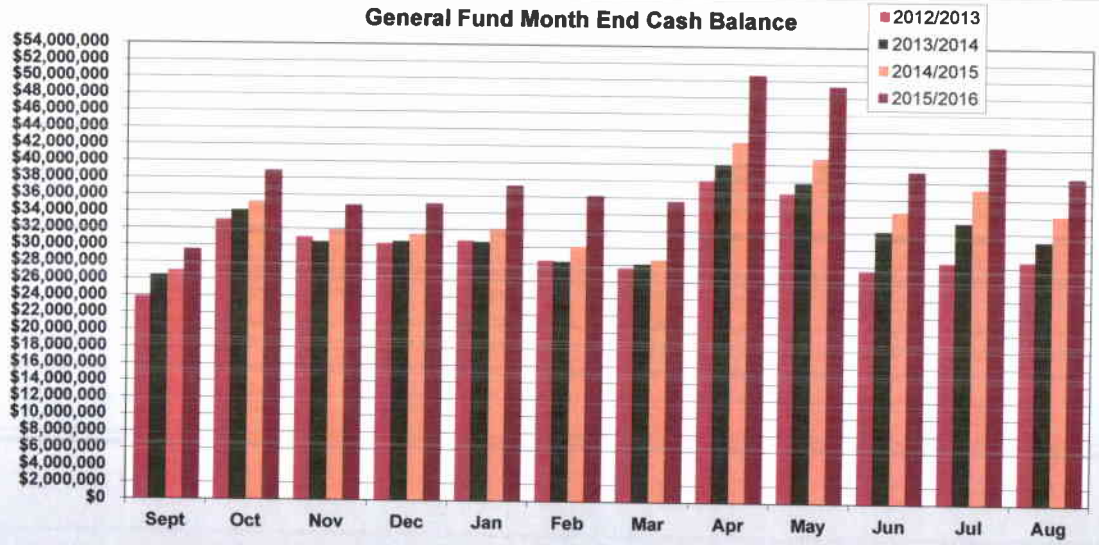
Kennewick School District
Monthly Statement of Revenue, Expenditures & Change in Fund Balance
School Year 15/16

Revenues	30-Sep-15	31-Oct-15	30-Nov-15	31-Dec-15	30-Jan-16	28-Feb-16	31-Mar-16	30-Apr-16	31-May-16	30-Jun-16	31-Jul-16	31-Aug-16	Year To Date
Local Revenue	938,876	8,969,936	1,169,753	515,884	239,052	877,112	1,413,260	10,516,455	1,413,762	435,557	135,816	368,812	26,994,273
State Revenue	11,832,120	13,061,957	9,392,661	12,239,168	15,206,795	12,485,753	12,692,491	16,437,932	10,744,983	8,503,144	15,731,056	16,597,376	154,927,436
Federal Revenue	78,800	1,173,270	1,317,165	1,122,374	1,071,620	1,174,123	1,514,072	1,527,549	1,169,872	1,352,258	1,262,481	2,103,358	14,866,941
Other Revenue	28,434	21,722	43,419	157,110	174,052	20,662	59,327	7,370	19,489	20,767	41,592	25,129	619,074
Total Revenue	\$ 12,878,231	\$ 23,226,885	\$ 11,922,997	\$ 14,034,535	\$ 16,693,619	\$ 14,567,649	\$ 15,679,149	\$ 28,489,307	\$ 13,348,106	\$ 10,311,725	\$ 17,170,946	\$ 19,094,675	\$ 197,407,724
Expenditures													
Certificated Salaries	7,819,421	5,951,208	7,539,369	6,101,910	5,899,991	6,003,737	7,459,044	5,879,222	6,303,977	8,107,146	6,812,773	5,890,273	79,768,072
Classified Salaries	2,251,694	2,411,500	2,364,146	2,317,088	2,227,879	2,274,708	2,376,323	2,285,030	2,381,612	2,487,940	2,060,128	2,235,750	27,673,797
Employee Benefits	3,682,303	3,391,923	3,686,033	3,379,529	3,380,560	3,375,528	3,717,231	3,372,440	3,468,263	3,823,395	3,487,167	3,259,343	42,023,715
Supplies & Materials	1,006,523	787,908	803,384	882,281	601,592	977,427	763,728	788,909.07	1,042,844	3,905,688	861,151	3,220,771	15,642,207
Purchased/Contractual Services	1,629,874	1,467,798	1,830,559	1,207,648	1,556,462	1,464,945	2,137,844	1,371,513.63	1,593,737	2,285,072	1,143,299	2,989,447	20,678,200
Travel	19,565	32,525	59,603	46,128	12,622	52,399	57,004	73,419.22	67,706	46,304	66,116	52,763	586,156
Capital Outlay	(14,569)	10,996	-	37,880	7,304	8,954	86,081	46,375.25	149,053	22,016	572	292,176	646,837
Total Expenditures	\$ 16,394,811	\$ 14,063,858	\$ 16,283,095	\$ 13,972,464	\$ 13,686,410	\$ 14,157,697	\$ 16,697,255	\$ 13,816,909	\$ 15,007,194	\$ 20,677,561	\$ 14,431,207	\$ 17,940,522	\$ 187,018,982
Change in Fund Balance	(3,516,580)	9,173,027	(4,360,098)	62,071	3,007,108	399,952	(918,106)	14,672,398	(1,659,088)	(10,365,836)	2,739,740	1,154,153	10,388,742
Transfer To Transportation Fund	(650,000)	-	-	-	-	-	-	-	-	-	-	-	(650,000)
Transfer To Capital Fund	-	-	-	-	-	-	-	-	-	-	-	(5,000,000)	(5,000,000)
Change in Fund Balance After Transf	(4,166,580)	9,173,027	(4,360,098)	62,071	3,007,108	399,952	(918,106)	14,672,398	(1,659,088)	(10,365,836)	2,739,740	(3,845,847)	4,738,742
Beginning Fund Balance	\$ 31,176,861	\$ 27,010,281	\$ 36,183,308	\$ 31,823,210	\$ 31,885,281	\$ 34,892,389	\$ 35,292,342	\$ 34,374,236	\$ 49,046,633	\$ 47,387,545	\$ 37,021,710	\$ 39,761,449	\$ 31,176,861
Ending Fund Balance	\$ 27,010,281	\$ 36,183,308	\$ 31,823,210	\$ 31,885,281	\$ 34,892,389	\$ 35,292,342	\$ 34,374,236	\$ 49,046,633	\$ 47,387,545	\$ 37,021,710	\$ 39,761,449	\$ 35,915,602	\$ 35,915,602

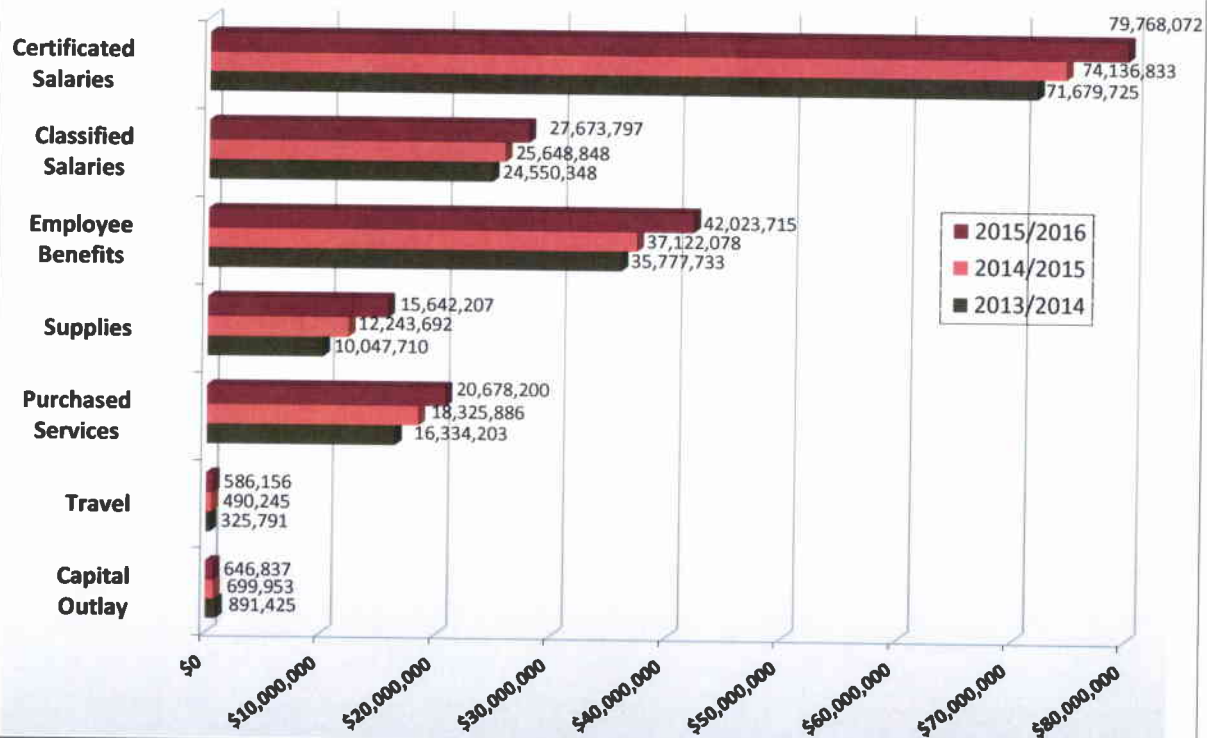
Kennewick School District
Enrollment Trend
Average FTE For Ten Months Ended June

	13/14	14/15	15/16	15/16 Budget	Change From Prior Yr	Change From Budget
All Day KG Additional FTE	396.15	412.72	573.88	567.50	161.17	6.38
Elementary	<u>7,028.12</u>	<u>7,304.91</u>	<u>7,522.39</u>	<u>7,460.50</u>	<u>217.48</u>	<u>61.89</u>
Subtotal Elementary	7,424.26	7,717.63	8,096.27	8,028.00	378.64	68.27
Middle School	3,699.73	3,660.42	3,763.49	3,761.00	103.07	2.49
Middle School Alternative Ed	<u>17.17</u>	<u>12.97</u>	<u>15.00</u>	<u>11.00</u>	<u>2.03</u>	<u>4.00</u>
Subtotal Middle School	3,716.90	3,673.39	3,778.49	3,772.00	105.10	6.49
High School	4,367.52	4,526.66	4,567.78	4,508.00	41.13	59.78
Phoenix	57.14	53.66	53.63	55.00	(0.03)	(1.37)
Alternative Ed	72.94	68.75	92.80	60.00	24.05	32.80
Online Learning	<u>41.86</u>	<u>45.36</u>	<u>62.68</u>	<u>42.00</u>	<u>17.32</u>	<u>20.68</u>
Subtotal High School	4,539.46	4,694.43	4,776.90	4,665.00	82.47	111.90
Subtotal Prior To Programs Below	15,680.62	16,085.44	16,651.66	16,465.00	566.22	186.66
Mid Columbia Parent	221.46	241.00	265.93	230.00	24.92	35.93
Tri Tech	<u>540.16</u>	<u>532.15</u>	<u>514.06</u>	<u>525.00</u>	<u>(18.08)</u>	<u>(10.94)</u>
Subtotal Avg FTE	16,442.24	16,858.59	17,431.64	17,220.00	573.05	211.64
College In The High School	-	21.47	-	-	(21.47)	
CBC High School Academy	13.26	10.00	12.84	10.00	2.84	2.84
Running Start	<u>208.75</u>	<u>215.44</u>	<u>224.46</u>	<u>230.00</u>	<u>9.02</u>	<u>(5.54)</u>
Total Avg FTE	<u>16,664.25</u>	<u>17,105.50</u>	<u>17,668.95</u>	<u>17,460.00</u>	<u>563.45</u>	<u>208.95</u>

KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



Kennewick School District Expenditure Trend For The Month Ended August 31



**Kennewick School District
Revenue Variance Analysis
For School Year 15/16**

Revenue Description	Acct	Actual 14/15 Aug 2015	Projected 15/16 Thru Aug 2016	Actual 15/16 Thru Aug 2016	Actual - Projected Variance
Property Tax-Levy	1100	23,706,938	23,950,000	24,276,869	326,869
Tuition & Fees	2100	89,087	130,000	106,994	(23,006)
Tuition & Fees	2101	121,727	105,000	124,273	19,273
Skills Center Tuition & Fees	2145	32,040	30,000	34,630	4,630
S. S. Tuition & Fees	2173	17,100	16,000	17,490	1,490
Com. Sch. Tuition & Fees	2186	77,602	52,000	50,742	(1,258)
Sales of Goods	2200	20,561	35,000	23,369	(11,631)
Skills Center Sales of Goods	2245	82,604	62,500	61,803	(697)
School Food Ser. (Local)	2298	1,193,350	1,150,000	1,206,031	56,031
Investment Earnings	2300	116,499	120,000	194,867	74,867
Gifts & Donations	2500	106,587	75,000	117,395	42,395
Fines & Damages	2600	27,486	25,000	26,559	1,559
Rentals & Leases	2700	65,216	70,000	106,253	36,253
Insurance Recoveries	2800	1,570	5,000	16,090	11,090
Local Non-tax	2900	228,246	200,000	356,306	156,306
e-Rate	2910	-	275,000	274,603	(397)
Apportionment	3100	80,779,153	93,432,965	92,466,189	(966,776)
Tri-Tech Skill Center		3,410,841	3,551,474	3,439,727	(111,747)
Career & Technical Education		4,894,532	4,861,166	5,252,391	391,225
Mid Columbia Partnership		1,352,593	1,357,000	1,682,108	325,108
Running Start		1,366,729	1,453,500	1,419,790	(33,710)
All Day Kindergarten		2,354,088	3,390,000	3,630,009	240,009
Special Education	3210	2,939,424	3,307,765	3,319,222	11,457
Skills Center Summer School	3145	582,083	580,000	536,485	(43,515)
Levy Equalization (LEA)	3300	11,047,947	12,331,539	12,331,543	4
Special Ed	4121	10,667,550	12,175,000	12,305,463	130,463
Special Ed 0 - 2 Years		593,445	810,545	810,382	(163)
Middle School Vocational	4134	449,991	469,855	662,852	192,997
Learning Assistance (LAP)	4155	3,343,694	4,850,000	4,848,214	(1,786)
State Institution (JJC)	4156	378,395	375,000	503,720	128,720
Spec./Pilot (TAP/Cert Bonus)	4158	195,281	1,442,866	92,753	(1,350,113)
Juveniles In Jails		20,944	15,000	43,078	28,078
Certified Teacher Bonus		894,816	-	1,072,544	1,072,544
Teacher Evaluation Grant		76,994	-	148,435	148,435
Collection of Evidence		60,800	-	34,000	34,000
Transitional Bilingual	4165	2,245,976	2,379,410	2,550,041	170,631
Highly Capable	4174	165,039	173,472	178,066	4,594
School Food Ser. (State)	4198	132,223	102,954	135,497	32,543
Transportation Operation	4199	5,246,674	5,636,637	5,636,638	1
Other State Revenue (ECEAP)	4300	1,650,482	1,627,482	1,684,856	57,374
Impact Aid	5300	6,968	-	-	-
Special Grants		14,444	10,500	9,443	(1,057)
Fed. Spec. Ed. Supplemental	6124	2,967,016	2,950,000	3,049,217	99,217
Federal Voc. (Carl Perkins)	6138	117,387	120,000	92,433	(27,567)
Federal S. C. (Carl Perkins)	6146	75,260	70,000	70,197	197
Federal Disadvantaged	6151	4,143,548	4,000,000	4,068,199	68,199

**Kennewick School District
Revenue Variance Analysis
For School Year 15/16**

Revenue Description	Acct	Actual 14/15 Aug 2015	Projected 15/16 Thru Aug 2016	Actual 15/16 Thru Aug 2016	Actual - Projected Variance
Federal School Improvement	6152	336,731	425,000	425,698	698
Federal Migrant	6153	708,694	700,000	749,979	49,979
Federal Limited Eng. Prof.	6164	295,048	330,000	347,761	17,761
After School Snack Program		203,096	-	505,602	505,602
Federal Community Services	6189	138,264	125,000	140,334	15,334
Federal Food Services	6198	4,889,062	5,090,684	5,058,831	(31,853)
Special Ed Medicaid		220,075	180,000	143,434	(36,566)
USDA Commodities	6998	349,220	350,000	349,246	(754)
Program Participation (SRC)	7100	339,876	350,000	352,324	2,324
Other School CTE (TAEC)	7131	37,325	-	37,758	37,758
Skills Center	7145	27,775	27,750	-	(27,750)
Other Grants		66,339	-	98,377	98,377
LASER		13,275	-	15,073	15,073
Other Govt. Entities	8100	42,681	40,000	115,542	75,542
Total Revenue		\$ 175,728,392	\$ 195,393,064	\$ 197,407,724	\$ 2,014,660

**Kennewick School District
Wage & Benefit Variance Analysis
For School Year 15/16**

Account Description	Object	Actual	Projected	Actual	Actual - Projected
		14/15 Thru Aug 2015	15/16 Thru Aug 2016	15/16 Thru Aug 2016	Variance
EMPLOYEE BENEFITS	400	37,122,078	41,815,590	42,023,715	208,125
Total Benefits		37,122,078	41,815,590	42,023,715	208,125
CERTIFICATED SALARIES	200	60,697,309	64,737,306	64,922,857	185,551
NATIONAL TEACHER BONUS	200	763,144	780,000	888,015	108,015
TEACHER IN CHG/DIVISION CHAIR	201	212,558	224,572	222,171	(2,401)
CERTIFICATED SUBSTITUTES	202	1,650,075	1,713,210	1,927,312	214,102
PROF DAYS/INCENTIVE PAY	203	6,280,971	6,975,000	6,938,741	(36,259)
PERFORMANCE PAY	203/303	102,614	110,000	109,328	(672)
OVERLOAD PAY	204	1,381,309	1,400,000	1,512,554	112,554
ADDITIONAL DAYS	205	292,326	310,578	348,948	38,370
SICK LEAVE BUY-OUT	206	432,055	455,000	477,594	22,594
MASTERS DEGREE	207	1,746	2,498	5,465	2,967
STIPENDS	208	1,463,150	1,354,725	1,493,235	138,510
PERSONAL LEAVE CASH-OUT	209	306,494	317,500	310,301	(7,199)
CONFERENCING/OTHER	210/214	44,291	20,000	61,176	41,176
TUTORING	211	336	-	77,390	77,390
ADDITIONAL DUTIES	212	30,392	21,750	13,366	(8,384)
29TH YEAR/MENTOR PAY	213	437,229	480,000	433,444	(46,556)
WIRELESS/TECH ALLOWANCE	239	40,833	33,330	26,176	(7,154)
Salaries Certificated Total		74,136,833	78,935,469	79,768,072	832,603
CLASSIFIED SALARIES	300	23,091,423	24,870,000	24,838,710	(31,290)
CLASSIFIED SUBS	302	742,907	765,000	897,782	132,782
OVERTIME	303	172,911	202,500	188,539	(13,961)
OVERLOAD	304	166,488	159,000	158,400	(600)
EXTENDED DAYS	305	(11,155)	-	-	-
SICK LEAVE CASH-OUT	306	64,333	57,500	30,206	(27,294)
SPECIAL HOURS	307	20,103	60,500	47,135	(13,365)
PRIMARY ED ASST K-2	308	506,430	535,000	606,635	71,635
PL/VAC CASHOUT	309	18,071	25,000	30,696	5,696
VACATION LEAVE CASHOUT	310	865,627	917,000	864,192	(52,808)
WIRELESS ALLOWANCE	339	11,710	11,235	11,185	(50)
Salaries Classified Total		25,648,848	27,602,735	27,673,797	71,062
Total Wages & Benefits		\$ 136,907,759	\$ 148,353,794	149,465,583	\$ 1,111,790

**Kennewick School District
Variance Report
By Materials, Supplies, Operating Costs (MSOC) Within Activity
For School Year 15/16**

Activity Description	Acct	Actual 14/15 Thru Aug 2015	Projected 15/16 Thru Aug 2016	Actual 15/16 Thru Aug 2016	Actual - Projected Variance
Board of Directors	11	202,138	285,000	291,843	6,843
Superintendent's Office	12	10,856	13,281	9,575	(3,706)
Business Office	13	262,758	212,212	208,215	(3,997)
Human Resources	14	76,365	76,870	77,245	376
Public Relations	15	70,919	86,687	90,041	3,354
Supervision	21	209,338	259,951	259,849	(102)
Learning Resources	22	424,605	235,821	280,981	45,160
Principals Office	23	468,587	466,904	496,946	30,042
Guidance & Counseling	24	403,018	451,461	468,335	16,873
Pupil Management	25	62,282	12,438	64,478	52,040
Health Services	26	195,486	190,316	157,163	(33,152)
Teaching	27	7,992,713	8,525,659	8,247,779	(277,879)
Extracurricular	28	440,042	434,762	761,841	327,078
Professional Development	31	918,340	992,596	1,038,407	45,811
Classroom Instruction Equipment	32	1,641,967	2,755,500	3,334,605	579,105
Professional Development	33	2,586,550	4,400,000	4,717,949	317,949
Food Service Supervision	41	523,324	541,111	572,353	31,243
Food	42	2,523,536	2,609,184	2,710,699	101,515
Food Commodities	43	367,682	370,000	349,591	(20,409)
Food Service Operations	44	608,110	590,304	571,249	(19,055)
Transfers Food Service	49	(18,448)	-	(2,515)	(2,515)
Transportation Supervision	51	44,405	44,532	35,041	(9,491)
Transportation Operations	52	554,623	585,422	456,498	(128,924)
Transportation Maint	53	259,853	254,532	361,873	107,341
Transportation Insurance	56	98,146	115,000	100,449	(14,551)
Transfers	59	(264,275)	(265,000)	(299,793)	(34,793)
Maintenance Supervision	61	6,122	10,435	6,297	(4,138)
Maintenance Grounds	62	782,096	1,171,062	1,203,573	32,511
Operation of Buildings	63	457,178	474,082	397,651	(76,431)
Maintenance of Buildings	64	2,077,686	2,801,971	3,038,888	236,916
Utilities	65	2,675,441	2,670,095	2,517,460	(152,635)
Building Security	67	52,111	204,810	217,151	12,341
Insurance	68	1,101,210	1,260,000	1,263,491	3,491
Information Services	72	3,550,675	3,290,312	3,275,010	(15,302)
Business Plus (Location 240)	72	-	30,301	3,838	(26,462)
Printing	73	181,652	152,138	137,673	(14,466)
Warehouse Distribution	74	39,376	49,811	66,357	16,545
Motor Pool	75	173,309	143,473	65,313	(78,160)
Subtotal MSOC By Activity		\$ 31,759,776	\$ 36,503,034	\$ 37,553,399	\$ 1,050,365