

Kennewick School District
Monthly Financial Report
For The Year Ended August 31, 2020

November 4, 2020



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**Kennewick School District
Balance Sheet
All Funds At Aug 31, 2020**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Assets								
Cash/County Investment Pool	47,317,522	31,208,530	1,626,457	6,260,482	1,359,592	30,288	3,976,073	767,412
Warrants Outstanding	(5,656,072)	(7,325,471)	(33,251)	-	(1,193,071)	-	(158,791)	(180,529)
Taxes Receivable	6,689,717	1,785,793	-	7,027,458	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	90,833	200,002
Due From Other Govt Units/Funds	1,053,535	-	-	-	-	-	-	-
Accounts Receivable	62,560	-	-	-	-	-	-	-
Inventory	766,096	-	-	-	-	-	-	-
Total Assets	\$ 50,233,358	\$ 25,668,852	\$ 1,593,206	\$ 13,287,940	\$ 166,521	30,288	3,908,116	786,885
Liabilities								
Accounts Payable	1,522,856	-	-	-	-	-	-	-
Incurred But Not Billed Claims	-	-	-	-	-	29,400	-	-
Interest Payable	-	-	-	1,093	-	-	-	-
Payroll & Benefits Payable	44,895	-	-	-	-	-	-	-
Due To Other Govt Units	135,189	-	-	-	-	-	-	-
Workers Comp	1,422,269	-	-	-	-	-	-	-
Unemployment	200,002	-	-	-	-	-	-	-
Deferred Revenue	1,378,620	-	-	-	-	-	-	-
Deferred Revenue: Taxes	6,689,717	1,785,793	-	7,027,458	-	-	-	-
Total Liabilities	\$ 11,393,548	\$ 1,785,793	\$ -	\$ 7,028,551	\$ -	29,400	-	-
Fund Balance								
Restricted For Inventory	766,096	-	-	-	-	-	-	-
Assigned/Restricted	28,373,714	-	-	-	-	-	-	-
Committed Per Policy	9,700,000	23,883,058	1,593,206	6,259,388	166,521	888	3,908,116	786,885
Ending Fund Balance 08/31/20	\$ 38,839,810	\$ 23,883,058	\$ 1,593,206	\$ 6,259,388	\$ 166,521	\$ 888	\$ 3,908,116	\$ 786,885
Beginning Fund Balance 08/31/19	\$ 31,861,744	\$ 25,961,584	\$ 1,372,811	\$ 6,209,031	\$ 246,268	\$ 785,005	\$ 3,972,640	\$ 647,078
Change In Fund Balance	\$ 6,978,066	\$ (2,078,525)	\$ 220,395	\$ 50,357	\$ (79,747)	\$ (784,118)	\$ (64,524)	\$ 139,807

Kennewick School District
Statement of Revenues, Expenditures & Change In Fund Balance
All Funds At Aug 31, 2020

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Revenues								
Local Property Tax	14,118,345	3,986,640	-	14,492,154	-	-	-	-
Other Local Revenue	1,888,125	-	-	-	-	-	1,000	-
Bond Sale	-	85,489,645	-	4,454	-	-	-	-
Investment Interest	672,967	1,154,132	-	-	4,424	7,056	66,451	11,698
State Revenue	226,847,955	13,867,313	-	-	708,901	-	-	-
Federal Revenue	18,877,432	-	-	-	-	-	-	-
Tri Tech From Other Districts/Grants	-	67,916	-	-	-	-	-	-
E-Rate Reimbursement	-	-	-	-	-	-	-	-
Other Revenue	1,195,143	-	-	-	-	-	-	-
Dental/Unemployment Prem Paid In	-	-	-	-	-	468,756	-	370,358
Dental Premium (COBRA)	-	-	-	-	-	1,204	-	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,363,419	-
Student Body	-	-	510,255	-	-	-	-	-
Athletics	-	-	403,513	-	-	-	-	-
Classes	-	-	12,788	-	-	-	-	-
Clubs	-	-	427,241	-	-	-	-	-
Private	-	-	26,054	-	-	-	-	-
Total Revenues	\$ 263,599,968	\$ 104,565,646	\$ 1,379,851	\$ 14,496,607	\$ 713,324	477,016	1,430,869	382,056
Expenditures								
Expenditures	255,721,902	-	1,159,456	14,446,250	1,193,071	1,261,134	1,495,394	242,249
Bond Issue Costs	-	488,270	-	-	-	-	-	-
Property Purchases	-	9,263,060	-	-	-	-	-	-
Kennewick High Remodel	-	57,447,883	-	-	-	-	-	-
Kamiakin Addition	-	2,880,161	-	-	-	-	-	-
Southridge Addition	-	8,232,908	-	-	-	-	-	-
Amistad Phs I	-	746,769	-	-	-	-	-	-
Amistad Phase II	-	13,536,645	-	-	-	-	-	-
MCP Renovate D-Hills Gym	-	14,513	-	-	-	-	-	-
Elementary #16	-	60,768	-	-	-	-	-	-
Elementary #17	-	61,696	-	-	-	-	-	-
Middle School #5 & Desert Hills	-	7,669	-	-	-	-	-	-
ECEAP Portable (Amistad Site)	-	59,114	-	-	-	-	-	-
Kamiakin Field Irrigation Project	-	26,400	-	-	-	-	-	-
Legacy - City Church Renovation	-	189,040	-	-	-	-	-	-
HVAC Systems Upgrades	-	21,418	-	-	-	-	-	-
Tri Tech	-	7,740,329	-	-	-	-	-	-
SHS Bus Loop PHS I-Irrigation & Field Work	-	47,702	-	-	-	-	-	-
Summer 2019 Flooring	-	497,748	-	-	-	-	-	-
Summer 2020 Flooring	-	500,128	-	-	-	-	-	-
Summer 2019 Portables	-	24,615	-	-	-	-	-	-
Desert Hills Parking Lot & Fitness Area	-	145,141	-	-	-	-	-	-
Playground Structures/Upgrades	-	464,337	-	-	-	-	-	-
Park MS Track	-	727	-	-	-	-	-	-
Horse Heaven Hills Track	-	435,656	-	-	-	-	-	-
Highlands Track	-	1,089,669	-	-	-	-	-	-
IT Tech Levy	-	3,116,477	-	-	-	-	-	-
Professional Services/Studies/Design	-	45,330	-	-	-	-	-	-
Bus Purchase	-	-	-	-	-	-	-	-
Total Expenditures	255,721,902	107,144,171	1,159,456	14,446,250	1,193,071	1,261,134	1,495,394	242,249
Transfer To/From Other Funds	(900,000)	500,000	-	-	400,000	-	-	-
Change In Fund Balance	\$ 6,978,066	\$ (2,078,525)	\$ 220,395	\$ 50,357	\$ (79,747)	\$ (784,118)	\$ (64,524)	\$ 139,807

**Kennewick School District
General Fund
Comparative Balance Sheet
August 31, 2020**

Assets	Aug-18	Aug-19	Aug-20	Change 20-19
1 Cash/County Investment Pool	43,215,126	39,802,896	47,317,522	7,514,625
1 Warrants Outstanding	(6,439,694)	(5,181,118)	(5,656,072)	(474,954)
Taxes Receivable	11,668,074	5,892,275	6,689,717	797,442
Due From Other Govt Units	1,147,262	1,269,774	1,053,535	(216,239)
Accounts Receivable	387,596	87,541	62,560	(24,981)
Inventory	722,951	458,094	766,096	308,002.72
Total Assets	\$ 50,701,315	\$ 42,329,462	\$ 50,233,358	\$ 7,903,896
Liabilities				
Accounts Payable	2,454,768	1,535,027	1,522,856	(12,171)
Payroll & Benefits Payable	10,012	39,950	44,895	4,944
Due To Other Govt (OSPI)	-	126,543	135,189	8,646
2 Dental	209,646	221,616	-	(221,616)
3 Workers Comp	1,441,089	1,353,804	1,422,269	68,466
4 Unemployment	-	-	200,002	200,002
Due To Other Funds (Capital)	-	333,593	-	(333,593)
5 Deferred Revenue: Battelle-SRC	275,401	220,805	219,264	(1,541)
5 Deferred Revenue: Music	317,451	317,451	317,451	-
5 Deferred Revenue: Other	470,574	426,654	841,905	415,251
Deferred Revenue: Taxes	11,668,074	5,892,275	6,689,717	797,442
Total Liabilities	\$ 16,847,015	\$ 10,467,718	\$ 11,393,548	\$ 925,830
Fund Balance				
Reserve ESD Self Insured Buy Out				
Committed For Encumbrances	-	-	-	-
Restricted For Inventory	390,564	458,094	766,096	308,003
Assigned	24,763,735	22,703,651	28,373,714	5,670,063
Held Per Fund Balance Policy	8,700,000	8,700,000	9,700,000	1,000,000
Total Fund Balance	\$ 33,854,299	\$ 31,861,744	\$ 38,839,810	\$ 6,978,066

Balance Sheet Notes

- 1 The change in cash/investment position from August 31, 2019 to August 31, 2020 after self-insured funds held, deferred revenue are deducted and prior to transfer of funds was an increase of \$6.57M as compared to a decrease of \$2.1M the prior year.
- 2 The District was self insured for dental until December 31, 2019. Effective January 1, 2020, dental insurance was provided through the state SEBB Program that also provides employee medical insurance.
- 3 The District is self insured for workers' compensation. An amount of \$1,331,436 represents the portion of district cash associated with workers' compensation premium held prior to September 1, 2007. The balance of \$90,833 represents premiums collected that have not yet been transferred to the Self-Insured Fund.
- 4 The District is self insured for unemployment, the \$200,002 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 \$219,264, music program endowment funds of \$317,451, Science Resource Center kit replacement funds of \$716,273 and Early Childhood Program Funds of \$125,632.

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

		<u>Aug 31, 2018</u>	<u>Aug 31, 2019</u>	<u>31-Aug-20</u>
Reserved For Inventory	Non Spendable	\$ 688,969	\$ 458,094	\$ 766,096
Tri Tech	Restricted	2,098,847	2,368,878	2,438,555
Building Budget Carryover	Assigned	1,085,000	1,171,737	1,308,997
Building Renovation Carryover	Assigned	300,000	-	140,460
CIRCLE (Building Curriculum Carryover)	Assigned	21,078	-	-
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	-	-
Career & Tech Ed Program Carryover	Restricted	588,494	319,720	646,743
Learning Assistance Program (LAP) Carryover	Restricted	774,835	468,639	485,369
Grant/Program Carryover (ECEAP/SRC/GLAD)	Restricted	527,137	258,059	382,489
Voluntary Employee Beneficiary Association (VEBA)	Committed	650,000	-	-
Transfer To Capital Projects Fund	Assigned	10,000,000	2,500,000	-
Transfer To Transportation Fund	Assigned	750,000	400,000	-
Other Assigned (Legislative/Economic Impact/Risk)	Assigned	<u>5,669,940</u>	<u>15,216,618</u>	<u>22,971,101</u>
Subtotal		\$ 25,154,299	\$ 23,161,744	29,139,810
Adjust For Liability Understatement Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>8,700,000</u>	<u>8,700,000</u>	<u>9,700,000</u>
Ending Fund Balance		\$ 33,854,299	\$ 31,861,744	\$ 38,839,810

**Kennewick School District
General Fund
Comparative Statement of Revenue, Expenditures & Change In Fund Balance
For School Years Ended At August 31**

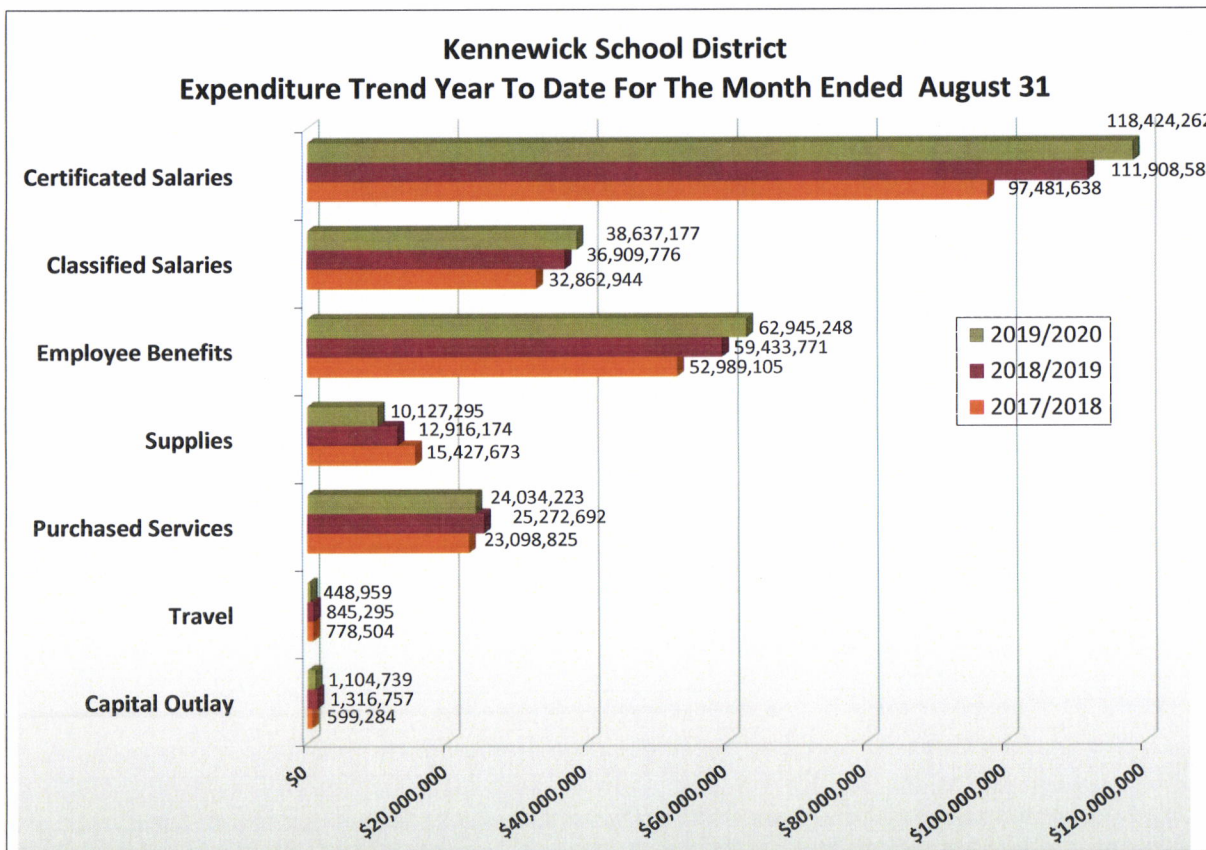
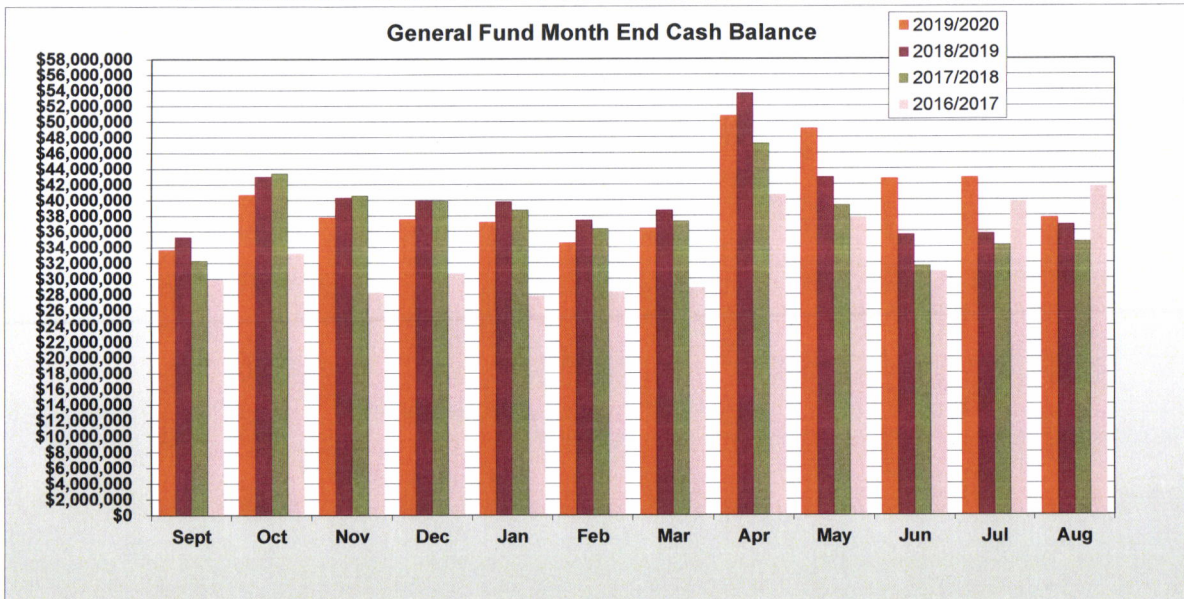
			<u>Change From</u>	
<u>Revenues</u>	<u>At Aug 2019</u>	<u>At Aug 2020</u>	<u>Prior Year</u>	
Property Taxes	\$ 18,797,874	\$ 14,118,345	\$	(4,679,529)
Other Local Revenue	3,342,325	2,561,092		(781,232)
State Revenue	212,356,532	226,847,955		14,491,423
Federal Revenue	18,585,052	18,877,432		292,381
Other Revenue	1,428,712	1,195,143		(233,569)
Total Revenue	\$ 254,510,494	\$ 263,599,968	\$	9,089,474
<u>Expenditures</u>				
Certificated Salaries	111,908,584	118,424,262		6,515,678
Classified Salaries	36,909,776	38,637,177		1,727,401
Employee Benefits	59,433,771	62,945,248		3,511,477
Subtotal Salaries & Benefits	\$ 208,252,131	220,006,686		11,754,556
Supplies & Materials	12,916,174	10,127,295		(2,788,879)
Purchased/Contractual Services	25,272,692	24,034,223		(1,238,470)
Travel	845,295	448,959		(396,336)
Capital Outlay	1,316,757	1,104,739		(212,018)
Subtotal Materials,Supplies & Operating	\$ 40,350,918	35,715,216		(4,635,702)
Total Expenditures	\$ 248,603,048	\$ 255,721,902	\$	7,118,854
Change In Fund Balance	5,907,445	7,878,066		
Transfer To Transportation Fund	(400,000)	(400,000)		
Transfer To Capital Fund	(7,500,000)	(500,000)		
Change In Fund Balance After Trar	(1,992,555)	6,978,066		
Beginning Fund Balance	33,854,299	31,861,744		
Ending Fund Balance	\$ 31,861,744	38,839,810		

Kennewick School District
Monthly Statement of Revenue, Expenditures & Change In Fund Balance
School Year 19/20

Revenues	30-Sep-19	31-Oct-19	30-Nov-19	31-Dec-19	30-Jan-20	28-Feb-20	31-Mar-20	30-Apr-20	31-May-20	30-Jun-20	31-Jul-20	31-Aug-20	Year To Date
Local Revenue	742,571	5,183,878	560,310	292,906	344,725	702,178	1,071,361	6,184,210	845,923	227,139	312,166	212,074	16,679,438
State Revenue	17,805,140	17,544,667	13,689,790	18,793,812	17,918,308	19,370,992	18,775,504	23,384,077	15,277,628	12,547,989	28,332,802	23,407,245	226,847,955
Federal Revenue	1,339,863	1,544,716	600,335	1,766,048	1,381,120	1,803,596	1,726,410	1,487,274	1,330,691	1,833,197	1,895,797	2,168,385	18,877,432
Other Revenue	66,378	477,148	9,239	9,920	162,984	109,758	6,892	6,892	184,106	55,937	-	105,890	1,195,143
Total Revenue	\$ 19,953,951	\$ 24,750,409	\$ 14,859,673	\$ 20,862,685	\$ 19,807,137	\$ 21,986,523	\$ 21,580,167	\$ 31,062,453	\$ 17,638,349	\$ 14,664,262	\$ 30,540,765	\$ 25,893,594	\$ 263,599,968
Expenditures													
Certificated Salaries	11,602,017	10,056,746	9,699,021	9,435,460	9,592,548	9,691,050	9,600,205	8,945,967	9,468,505	9,987,345	10,349,562	9,995,836	118,424,262
Classified Salaries	3,201,675	3,294,243	3,300,604	3,391,491	3,296,411	3,231,905	3,296,835	3,005,455	3,374,227	3,180,320	2,815,444	3,248,565	38,637,177
Employee Benefits	5,456,926	5,319,223	5,254,929	2,907,998	5,358,233	5,850,026	5,355,955	5,191,174	5,535,678	5,572,510	5,564,375	5,578,223	62,945,248
Supplies & Materials	667,792	849,118	941,485	602,717	412,275	703,518	652,845	392,580	353,374	1,583,722	1,294,023	1,673,846	10,127,295
Purchased/Contractual Services	2,271,687	1,936,521	2,019,598	1,873,744	2,474,400	2,128,607	1,996,245	1,691,245	1,628,826	1,421,695	1,686,610	2,905,046	24,034,223
Travel	16,741	47,640	49,785	39,364	37,982	76,278	99,079	19,706	(996)	1,818	(838)	62,399	448,959
Capital Outlay	(7,541)	68,545	133,279	-	78,923	30,715	201,476	43,272	27,821	48,533	36,456	443,261	1,104,739
Total Expenditures	\$ 23,209,296	\$ 21,572,036	\$ 21,398,701	\$ 18,250,775	\$ 21,250,772	\$ 21,712,099	\$ 21,202,639	\$ 19,289,399	\$ 20,387,434	\$ 21,795,943	\$ 21,745,632	\$ 23,907,175	\$ 255,721,902
Change In Fund Balance	(3,255,345)	3,178,373	(6,539,028)	2,611,910	(1,443,635)	274,423	377,528	11,773,053	(2,749,086)	(7,131,681)	8,795,132	1,986,419	7,878,066
Transfer To Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	(400,000)	(400,000)
Transfer To Capital Fund	-	-	-	-	-	-	-	-	-	-	-	(500,000)	(500,000)
Change In Fund Balance After Transfer	(3,255,345)	3,178,373	(6,539,028)	2,611,910	(1,443,635)	274,423	377,528	11,773,053	(2,749,086)	(7,131,681)	8,795,132	1,086,419	6,978,066
Beginning Fund Balance	31,861,744	\$ 28,606,400	\$ 31,784,773	\$ 25,245,745	\$ 27,857,655	\$ 26,414,020	\$ 26,688,444	\$ 27,065,972	\$ 38,839,025	\$ 36,089,939	\$ 28,958,259	\$ 37,753,391	\$ 31,861,744
Ending Fund Balance	\$ 28,606,400	\$ 31,784,773	\$ 25,245,745	\$ 27,857,655	\$ 26,414,020	\$ 26,688,444	\$ 27,065,972	\$ 38,839,025	\$ 36,089,939	\$ 28,958,259	\$ 37,753,391	38,839,810	38,839,810

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KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



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

	16/17	17/18	18/19	19/20	19/20 Budget	19/20 Projected	Projected - Budget
All Day KG Additional FTE	667.58	705.24	672.40	676.10	682.50	676.00	(6.50)
Elementary	<u>7,750.07</u>	<u>7,837.12</u>	<u>7,800.99</u>	<u>7,785.34</u>	<u>7,710.50</u>	<u>7,780.00</u>	<u>69.50</u>
Subtotal Elementary	8,417.65	8,542.36	8,473.39	8,461.44	8,393.00	8,456.00	63.00
Middle School	3,906.15	4,086.64	4,237.56	4,332.46	4,386.00	4,335.00	(51.00)
Middle School Alternative Ed	<u>15.20</u>	<u>19.22</u>	<u>15.59</u>	<u>14.07</u>	<u>12.00</u>	<u>15.00</u>	<u>3.00</u>
Subtotal Middle School	3,921.35	4,105.86	4,253.15	4,346.53	4,398.00	4,350.00	(48.00)
High School	4,660.93	4,617.89	4,547.56	4,527.25	4,636.00	4,540.00	(96.00)
Phoenix	51.10	57.69	52.50	56.64	55.00	55.00	-
Alternative Ed	93.95	83.68	88.27	97.72	78.00	95.00	17.00
Online Learning	<u>42.48</u>	<u>37.56</u>	<u>28.74</u>	<u>37.17</u>	<u>40.00</u>	<u>36.00</u>	<u>(4.00)</u>
Subtotal High School	4,848.46	4,796.82	4,717.07	4,718.78	4,809.00	4,726.00	(83.00)
Subtotal Prior To Programs Below	17,187.45	17,445.04	17,443.60	17,526.75	17,600.00	17,532.00	(68.00)
Mid Columbia Parent	292.84	292.76	281.94	316.37	285.00	319.00	34.00
Tri Tech	<u>528.23</u>	<u>521.95</u>	<u>464.32</u>	<u>450.02</u>	<u>465.00</u>	<u>447.00</u>	<u>(18.00)</u>
Subtotal Avg FTE	18,008.53	18,259.76	18,189.86	18,293.14	18,350.00	18,298.00	(52.00)
CBC High School Academy	18.80	20.19	14.70	20.20	10.00	19.00	9.00
Open Doors	-	-	12.56	39.02	-	37.00	37.00
Running Start	<u>235.07</u>	<u>282.44</u>	<u>345.99</u>	<u>377.90</u>	<u>350.00</u>	<u>378.00</u>	<u>28.00</u>
Total Avg FTE	<u>18,262.40</u>	<u>18,562.39</u>	<u>18,563.11</u>	<u>18,730.26</u>	<u>18,710.00</u>	<u>18,732.00</u>	<u>22.00</u>

OSPI enrollment formula for projecting enrollment for COVID shut down months resulted in higher ending enrollment than KSD projected (OSPI 18,754 vs KSD 18,730), OSPI projections were based on past history for March - June, although the more recent trend would not have been as favorable to KSD.

**Kennewick School District
Revenue Variance Analysis
For School Year 19/20**

Revenue Description	Acct	Actual 18/19 Thru Aug 2019	Projected 19/20 Thru Aug 20	Actual 19/20 Thru Aug 20	Actual - Projected Variance
Property Tax-Levy	1100	18,797,874	13,721,000	14,118,345	397,345
Tuition & Fees	2100	139,471	180,000	212,881	32,881
Tuition & Fees	2101	121,385	107,500	100,621	(6,879)
Skills Center Tuition & Fees	2145	35,907	31,000	26,982	(4,018)
S. S. Tuition & Fees	2173	19,720	-	75	75
Com. Sch. Tuition & Fees	2186	44,273	31,500	31,672	172
Sales of Goods	2200	36,579	8,250	8,277	27
Skills Center Sales of Goods	2245	26,396	22,000	23,351	1,351
School Food Ser. (Local)	2298	1,179,151	810,000	825,278	15,278
School Bus Revenue	2299	57,117	25,000	25,227	227
Investment Earnings	2300	887,408	645,000	672,967	27,967
Gifts & Donations	2500	209,395	50,000	107,411	57,411
Fines & Damages	2600	23,192	15,000	20,820	5,820
Rentals & Leases	2700	108,274	50,000	46,685	(3,316)
Insurance Recoveries	2800	18,684	1,000	-	(1,000)
Local Non-tax	2900	394,189	250,000	417,662	167,662
e-Rate	2910	41,184	80,000	41,184	(38,816)
Apportionment	3100	129,805,728	138,552,180	135,984,219	(2,567,961)
Tri-Tech Skill Center		4,221,674	4,289,494	4,289,470	(24)
Career & Technical Education		6,549,064	7,107,454	7,107,455	1
Mid Columbia Partnership		2,190,959	-	2,678,445	2,678,445
Open Doors		-	335,960	340,211	4,251
Running Start		2,960,582	3,293,503	3,293,588	85
Special Education	3210	4,817,021	5,298,000	5,257,999	(40,001)
Skills Center Summer School	3145	518,852	525,000	530,627	5,627
Levy Equalization (LEA)	3300	15,537,801	16,824,446	16,824,446	0
Special Ed	4121	18,353,363	20,607,000	20,699,019	92,019
Special Ed 0 - 2 Years		1,168,225	1,195,862	1,214,755	18,893
Middle School Vocational	4134	1,334,083	1,441,371	1,441,371	(0)
Learning Assistance (LAP)	4155	8,976,978	9,280,025	9,280,025	-
State Institution (JJC)	4156	657,677	550,000	621,901	71,901
Spec./Pilot (TAP/Cert Bonus)	4158	131,020	-	63,309	63,309
Juveniles In Jails		-	-	11,690	11,690
Certified Teacher Bonus		1,191,626	1,400,000	1,395,341	(4,659)
Teacher Evaluation Grant		80,229	50,000	56,210	6,210
CTE Equipment Grant		-	-	15,000	15,000
Transitional Bilingual	4165	3,902,757	4,207,688	4,217,888	10,200
Highly Capable	4174	488,803	515,642	516,500	858
School Food Ser. (State)	4198	224,546	152,682	195,994	43,312
Transportation Operation	4199	6,963,164	8,171,000	8,171,333	333
Other State Revenue (ECEAP)	4300	2,228,140	2,536,726	2,532,251	(4,475)
State Special Ed Medicaid		54,240	20,000	31,117	11,117
Fed. Spec. Ed. Supplemental	6124	3,355,032	3,475,000	3,372,232	(102,768)
Federal Voc. (Carl Perkins)	6138	105,663	123,421	96,837	(26,584)
Federal S. C. (Carl Perkins)	6146	75,021	93,665	93,264	(401)
Federal Disadvantaged	6151	4,792,759	5,429,471	4,629,190	(800,281)

**Kennewick School District
Revenue Variance Analysis
For School Year 19/20**

Revenue Description	Acct	Actual 18/19 Thru Aug 2019	Projected 19/20 Thru Aug 20	Actual 19/20 Thru Aug 20	Actual - Projected Variance
Federal School Improvement	6152	861,921	575,000	486,822	(88,178)
Federal Migrant	6153	1,226,235	1,150,000	1,235,756	85,756
Federal Limited Eng. Prof.	6164	417,228	275,000	265,451	(9,549)
After School Snack Program		475,125	320,000	318,007	(1,993)
Federal Summer Food Program	6189	130,287	2,375,000	2,749,592	374,592
Federal Food Services	6198	6,478,086	5,050,000	5,049,373	(627)
Fed Grants Through Other Agenc	6300	39,740	227,436	41,240	(186,196)
Special Ed Medicaid		135,600	50,000	77,791	27,791
USDA Commodities	6998	492,352	525,000	539,670	14,670
Program Participation (SRC)	7100	891,343	700,000	791,327	91,327
Other School Spec. Ed.	7121	10,132	-	-	-
Other School CTE (TAEC)	7131	42,118	25,737	46,663	20,926
Skills Center	7145	40,376	25,000	42,561	17,561
Edvisions		7,500	-	-	-
Refuge		38,250	-	-	-
WA Kids		-	-	17,088	17,088
Other Grants		327,193	200,000	230,517	30,517
LASER		-	87,500	-	(87,500)
Other Govt. Entities	8100	71,800	70,000	66,988	(3,012)
Total Revenue		\$ 254,510,494	\$ 263,158,512	\$ 263,599,968	\$ 441,455

**Kennewick School District
Wage & Benefit Variance Analysis
For School Year 19/20**

Account Description	Object	Actual	Projected	Actual	Actual - Projected
		18/19 Thru Aug 2019	19/20 Thru Aug 2020	19/20 Thru Aug 2020	Variance
EMPLOYEE BENEFITS	400	59,433,771	63,153,154	62,945,248	(207,906)
CERTIFICATED WAGES	2XX	111,908,584	120,231,309	118,424,262	(1,807,047)
CLASSIFIED WAGES	3XX	36,909,776	39,160,888	38,637,177	(523,712)
Total Wages & Benefits		\$ 208,252,131	\$ 222,545,351	\$ 220,006,686	\$ (2,538,665)

**Kennewick School District
Variance Report
By Materials, Supplies, Operating Costs (MSOC) Within Activity
For School Year 19/20**

Activity Description	Acct	Actual	Projected	Actual	Actual - Projected
		18/19 Thru Aug 2019	19/20 Thru Aug 2020	19/20 Thru Aug 2020	Variance
Board of Directors	11	406,166	180,000	158,966	(21,034)
Superintendent's Office	12	9,744	12,500	4,767	(7,733)
Business Office	13	256,260	250,000	238,046	(11,954)
Human Resources	14	93,666	105,000	94,535	(10,465)
Public Relations	15	107,010	100,000	65,558	(34,442)
Supervision	21	199,751	200,000	170,100	(29,900)
Learning Resources	22	310,334	300,000	656,319	356,319
Principals Office	23	319,781	325,000	281,478	(43,522)
Guidance & Counseling	24	931,079	600,000	596,621	(3,379)
Pupil Management	25	488,634	300,000	299,238	(762)
Health Services	26	307,830	200,000	216,879	16,879
Teaching	27	11,179,672	11,500,000	9,479,295	(2,020,705)
Extracurricular	28	617,676	525,000	526,469	1,469
Professional Development	31	1,499,840	1,750,000	1,255,133	(494,867)
Classroom Instruction Technology	32	1,671,568	1,350,000	1,317,296	(32,704)
Curriculum	33	3,532,685	2,000,000	2,404,306	404,306
Food Service Supervision	41	700,581	685,000	709,917	24,917
Food	42	3,186,762	2,915,000	3,621,584	706,584
Food Commodities	43	495,968	515,882	-	(515,882)
Food Service Operations	44	792,212	700,000	3,379,527	2,679,527
Transfers Food Service	49	(448)	(448)	(2,638,858)	(2,638,410)
Transportation Supervision	51	46,301	40,000	14,676	(25,324)
Transportation Operations	52	642,947	700,000	694,688	(5,312)
Transportation Maint	53	274,084	290,000	292,005	2,005
Transportation Insurance	56	157,323	145,000	152,193	7,193
Transfers	59	(287,530)	(305,000)	(144,281)	160,719
Maintenance Supervision	61	4,663	8,500	5,967	(2,533)
Maintenance Grounds	62	1,140,036	1,000,000	697,595	(302,405)
Operation of Buildings	63	606,044	600,000	499,158	(100,842)
Maintenance of Buildings	64	2,774,337	3,000,000	2,442,505	(557,495)
Utilities	65	3,131,394	3,000,000	2,822,765	(177,235)
Building Security	67	67,622	250,000	237,970	(12,030)
Insurance	68	1,756,085	1,860,000	1,902,661	42,661
Information Services	72	2,375,409	2,600,000	2,884,794	284,794
Business Plus (Location 240)	72	31,236	15,000	28,870	13,870
Printing	73	200,404	200,000	115,010	(84,990)
Warehouse Distribution	74	70,651	50,000	34,457	(15,543)
Motor Pool	75	253,141	225,000	197,007	(27,993)
Total MSOC By Activity		\$ 40,350,918	\$ 38,191,434	\$ 35,715,216	\$ (2,476,218)