

Kennewick School District
Monthly Financial Report
For The Year Ended August 31, 2022

UNAUDITED

November 8, 2022



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Kennewick School District
Balance Sheet
All Funds At August 31, 2022

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Assets								
Cash/County Investment Pool	50,673,550	58,813,409	1,674,691	7,873,181	1,178,503	32,519	4,487,417	669,257
Warrants Outstanding	(5,695,081)	(113,344)	(9,681)	-	(938,298)	-	(244,946)	-
Taxes Receivable	7,961,003	1,757,658	-	7,635,867	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	14,899	(0)
Due From Other Govt Units/Funds	10,943,201	-	-	-	-	-	-	-
Accounts Receivable	167,028	-	-	-	-	-	-	-
Inventory	1,026,174	-	-	-	-	-	-	-
Total Assets	\$ 65,075,875	\$ 60,457,723	\$ 1,665,011	\$ 15,509,048	\$ 240,205	32,519	4,257,370	669,257
Liabilities								
Accounts Payable	2,452,473	4,207,016	284	-	-	-	-	-
Incurred But Not Billed Claims	-	-	-	-	-	29,142	-	-
Payroll & Benefits Payable	1,074,752	-	-	-	-	-	-	-
Due To Other Govt Units	127,965	-	-	-	-	-	-	-
Workers Comp	1,346,335	-	-	-	-	-	-	-
Deferred Revenue	1,268,018	-	-	-	-	-	-	-
Deferred Revenue: Taxes	7,961,003	1,757,658	-	7,635,867	-	-	-	-
Total Liabilities	\$ 14,230,546	\$ 5,964,674	\$ 284	\$ 7,635,867	\$ -	29,142	-	-
Fund Balance								
Committed For Encumbrances	-	-	-	-	-	-	-	-
Restricted For Inventory	1,026,174	-	-	-	-	-	-	-
Assigned/Restricted	39,319,155	-	-	-	-	-	-	-
Committed Per Policy	10,500,000	54,493,049	1,664,727	7,873,181	240,205	3,377	4,257,370	669,257
Ending Fund Balance 08/31/22	50,845,329	54,493,049	1,664,727	7,873,181	240,205	3,377	4,257,370	669,257
Beginning Fund Balance 09/01/21	44,194,774	42,788,639	1,665,814	8,244,858	245,189	\$ 3,046	\$ 4,033,728	\$ 662,436
Change In Fund Balance	\$ 6,650,556	\$ 11,704,410	\$ (1,087)	\$ (371,677)	\$ (4,984)	\$ 331	\$ 223,642	\$ 6,821

Kennewick School District
Statement of Revenues, Expenditures & Change In Fund Balance
All Funds At August 31, 2022

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Revenues								
Local Property Tax	17,447,711	4,005,937	-	16,917,512	-	-	-	-
Other Local Revenue	1,836,037	240,304	-	-	-	-	4,320	-
Transfer In From Other Funds	-	1,000,000	-	-	-	-	-	-
Investment Interest	455,296	535,068	-	-	3,484	331	36,276	6,821
State Revenue	226,708,599	20,206,671	-	-	929,830	-	-	-
Federal Revenue	26,595,343	-	-	-	-	-	-	-
ESSER/State Stabilization	15,020,480	-	-	-	-	-	-	-
Tri Tech From Other Districts/Grants	-	78,975	-	-	-	-	-	-
Other Revenue	824,933	-	-	-	-	-	-	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,402,418	-
Student Body	-	-	521,408	-	-	-	-	-
Athletics	-	-	387,518	-	-	-	-	-
Classes	-	-	37,712	-	-	-	-	-
Clubs	-	-	383,542	-	-	-	-	-
Private	-	-	26,087	-	-	-	-	-
Total Revenues	\$ 288,888,398	\$ 26,066,954	\$ 1,356,267	\$ 16,917,512	\$ 933,314	331	1,443,014	6,821
Expenditures								
Expenditures	281,237,843	-	1,357,354	17,289,189	-	-	1,219,371	-
Kennewick High Remodel	-	4,898,819	-	-	-	-	-	-
Kamiakin Addition	-	838,507	-	-	-	-	-	-
Southridge Addition	-	972,150	-	-	-	-	-	-
Ridge View Modernization	-	1,464,773	-	-	-	-	-	-
Tri Tech	-	9,062	-	-	-	-	-	-
Tri Tech 10,000' Building	-	298,005	-	-	-	-	-	-
Re-Roof Projects Summer 2013	-	13,460	-	-	-	-	-	-
Highlands Track	-	3,252	-	-	-	-	-	-
IT Tech Levy	-	5,864,517	-	-	-	-	-	-
Other Improvements/Upgrades	-	-	-	-	-	-	-	-
Bus Purchase	-	-	-	-	938,298	-	-	-
Total Expenditures	281,237,843	14,362,545	1,357,354	17,289,189	938,298	-	1,219,371	-
Transfer To/From Other Funds	(1,000,000)	-	-	-	-	-	-	-
Change In Fund Balance	\$ 6,650,556	\$ 11,704,410	\$ (1,087)	\$ (371,677)	\$ (4,984)	\$ 331	\$ 223,642	\$ 6,821

**Kennewick School District
General Fund
Comparative Balance Sheet
August 31, 2022**

Assets	Aug-20	Aug-21	Aug-22	Change 22-21
1 Cash/County Investment Pool	47,317,522	41,025,453	50,673,550	9,648,097
1 Warrants Outstanding	(5,656,072)	(4,869,393)	(5,695,081)	(825,687)
Taxes Receivable	6,689,717	7,230,319	7,961,003	730,684
2 Due From Other Govt Units	1,053,535	12,718,144	10,943,201	(1,774,943)
Accounts Receivable	62,560	46,687	167,028	120,340
Inventory	766,096	760,802	1,026,174	265,372.43
Total Assets	\$ 50,233,358	\$ 56,912,012	\$ 65,075,875	\$ 8,163,864
Liabilities				
Accounts Payable	1,522,856	2,851,897	2,452,473	(399,423)
Payroll & Benefits Payable	44,895	203,363	1,074,752	871,389
Due To Other Govt (OSPI)	135,189	127,965	127,965	-
3 Workers Comp	1,422,269	1,346,335	1,346,335	-
Unemployment	200,002	-	-	-
4 Deferred Revenue: Battelle-SRC	219,264	218,588	216,406	(2,182)
4 Deferred Revenue: Music	317,451	317,451	317,451	-
4 Deferred Revenue: Other	841,905	422,816	734,161	311,346
Deferred Revenue: Taxes	6,689,717	7,230,319	7,961,003	730,684
Total Liabilities	\$ 11,393,548	\$ 12,718,733	\$ 14,230,546	\$ 1,511,813
Fund Balance				
Committed For Encumbrances	-	-	-	-
Restricted For Inventory	766,096	760,802	1,026,174	265,372
Assigned	28,373,714	33,733,972	39,319,155	5,585,183
Held Per Fund Balance Policy	9,700,000	9,700,000	10,500,000	800,000
Total Fund Balance	\$ 38,839,810	\$ 44,194,774	\$ 50,845,329	\$ 6,650,556

Balance Sheet Notes

- 1 The change in cash/investment position from August 31, 2021 to August 31, 2022 after self-insured funds held, deferred revenue are deducted and prior to transfer of funds was an increase of \$8.8M as compared to a decrease of \$4.8M the prior year.
- 2 Due From Other Govt Units includes revenues booked that are due to the district. Amounts include \$9.3M of ESSER funding and \$1.64M of federal grants related to federal title programs.
- 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. \$14,899 represents premiums collected that have not yet been transferred to the Self-Insured Fund.
- 4 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$216,406, music program endowment funds of \$317,451, Science Resource Center kit replacement funds of \$422,816, \$286,346 Kamiakin Mascot Replacement Grant, and \$25,000 CTE grant for 2022-23.

Kennewick School District				
General Fund				
Statement of Fund Balance				
At August 31				
		<u>Aug 31, 2020</u>	<u>Aug 31, 2021</u>	<u>Aug 31, 2022</u>
Reserved For Inventory	Non Spendable	\$ 766,096	\$ 760,802	\$ 1,026,174
Tri Tech	Restricted	2,438,555	2,071,176	701,804
Building Budget Carryover	Assigned	1,308,997	1,376,416	1,210,083
Building Renovation Carryover	Assigned	140,460	120,000	-
Career & Tech Ed Program Carryover	Restricted	646,743	491,118	228,127
Learning Assistance Program (LAP) Carryover	Restricted	485,369	651,381	585,868
Grant/Program Carryover	Restricted	382,489	106,044	412,187
Transfer To Capital Projects Fund	Assigned	-	1,000,000	1,500,000
Other Assigned (Stabilization)	Assigned	<u>22,971,101</u>	<u>27,917,837</u>	<u>34,681,086</u>
Subtotal		\$ 29,139,810	\$ 34,494,774	\$ 40,345,329
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>9,700,000</u>	<u>9,700,000</u>	<u>10,500,000</u>
Ending Fund Balance		\$ 38,839,810	\$ 44,194,774	\$ 50,845,329

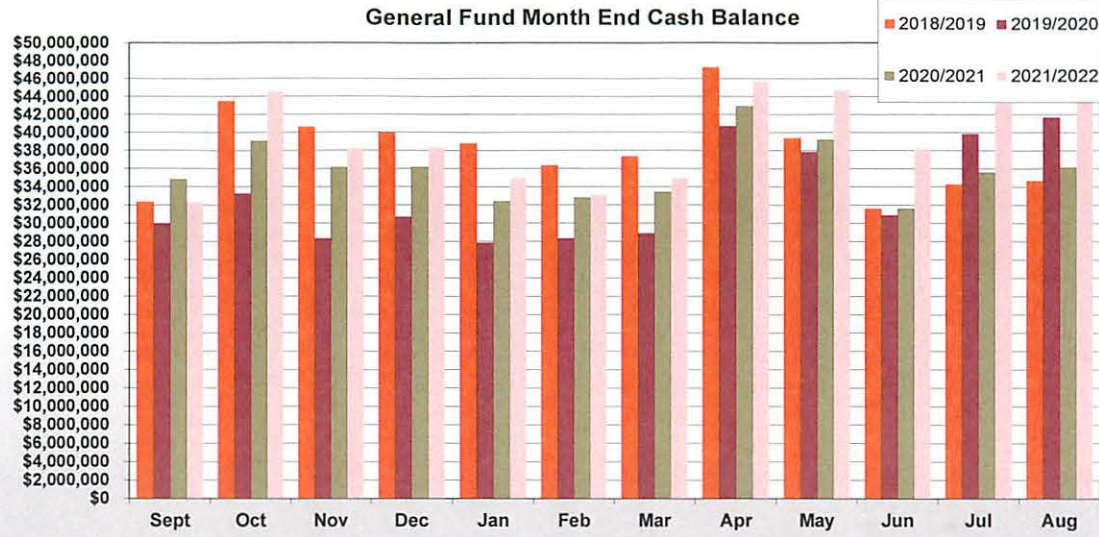
Kennewick School District
General Fund
Comparative Statement of Revenue, Expenditures & Change In Fund Balance
School Year 21/22 At August 31

Revenues	At Aug 2021	At Aug2022	Change From Prior Year
Property Taxes	\$ 15,998,877	\$ 17,447,711	\$ 1,448,834
Other Local Revenue	1,293,294	2,291,332	998,038
State Revenue	221,444,345	226,708,599	5,264,254
Federal Revenue	19,091,655	26,595,343	7,503,689
ESSER/State Stabilization (One Time \$'s)	12,754,327	15,020,480	2,266,153
Other Revenue	935,071	824,933	(110,138)
Total Revenue	\$ 271,517,569	\$ 288,888,398	\$ 17,370,830
Expenditures			
Certificated Salaries	124,197,483	132,210,895	8,013,412
Classified Salaries	38,552,349	41,686,643	3,134,294
Employee Benefits	66,347,694	65,724,507	(623,187)
Subtotal Salaries & Benefits	\$ 229,097,525	\$ 239,622,045	\$ 10,524,519
Supplies & Materials	12,744,417	12,459,854	(284,562)
Purchased/Contractual Services	22,531,490	27,304,939	4,773,448
Travel	47,493	486,230	438,738
Capital Outlay	1,741,680	1,364,775	(376,906)
Subtotal Materials, Supplies & Operating	\$ 37,065,080	\$ 41,615,798	\$ 4,550,718
Total Expenditures	\$ 266,162,605	\$ 281,237,843	\$ 15,075,237
Change In Fund Balance	5,354,963	7,650,556	
Transfer To Transportation Fund	-	-	
Transfer To Capital Fund	-	(1,000,000)	
Change In Fund Balance After Transfers	5,354,963	6,650,556	
Beginning Fund Balance	\$ 38,839,810	\$ 44,194,774	
Ending Fund Balance	\$ 44,194,774	50,845,329	

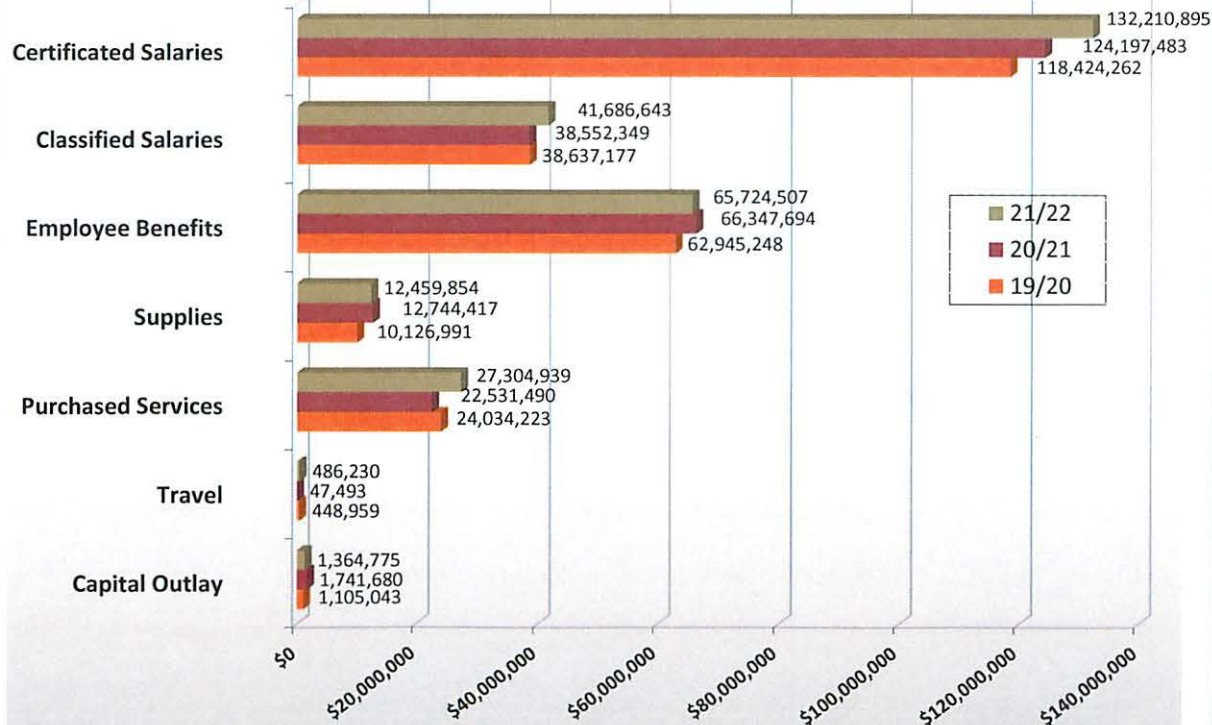
Kennewick School District
Monthly Statement of Revenue, Expenditures & Change In Fund Balance
School Year 21/22

Revenues	30-Sep-21	31-Oct-21	30-Nov-21	31-Dec-21	30-Jan-22	28-Feb-22	31-Mar-22	30-Apr-22	31-May-22	30-Jun-22	31-Jul-22	31-Aug-22	Year To Date
Local Revenue	505,753	5,739,834	984,266	195,809	146,956	153,077	1,641,149	7,402,100	1,899,376	243,419	424,587	402,718	19,739,043
State Revenue	18,996,710	18,396,987	13,364,124	19,240,214	16,998,746	18,790,777	19,064,490	23,207,066	14,015,306	13,066,734	27,590,523	23,976,922	226,708,589
Federal Revenue	189,680	1,858,282	2,452,959	2,191,461	1,743,003	1,850,267	2,672,445	2,610,217	2,438,033	2,686,684	2,470,815	3,431,498	26,595,343
ESSER/State Stabilization (One Time \$'s)	-	46,137	1,031,318	42,292	195,614	84,584	207,917	95,202	3,587,990	42,292	42,292	9,644,842	15,020,480
Other Revenue	56,108	13,630	20,000	14,508	199,706	7,323	52,593	20,193	153,596	237,907	7,323	42,046	824,933
Total Revenue	\$ 19,748,252	\$ 26,054,870	\$ 17,852,666	\$ 21,684,284	\$ 19,284,025	\$ 20,886,028	\$ 23,638,594	\$ 33,334,778	\$ 22,094,302	\$ 16,277,035	\$ 30,535,540	\$ 37,498,026	\$ 288,888,398
Expenditures													
Certificated Salaries	12,815,739	10,872,281	11,611,081	10,238,176	10,350,597	10,684,185	10,367,985	10,452,677	11,183,956	10,949,777	12,027,264	10,657,178	132,210,895
Classified Salaries	3,380,202	3,382,786	3,301,730	3,420,016	3,566,639	3,441,040	3,482,621	3,456,862	3,421,302	3,471,132	3,837,603	3,524,511	41,686,643
Employee Benefits	5,658,445	5,376,992	5,519,557	5,250,366	5,382,740	5,765,023	5,355,300	5,350,373	5,536,244	5,440,513	5,695,273	5,193,681	65,724,507
Supplies & Materials	1,065,164	401,600	1,620,913	552,734	673,724	842,946	923,128	987,165	872,466	1,037,873	1,532,533	2,049,608	12,459,854
Purchased/Contractual Services	2,626,001	2,052,256	1,980,329	1,942,630	2,534,777	2,259,680	1,728,632	2,565,414	1,900,492	1,917,219	2,416,034	3,181,476	27,304,939
Travel	6,151	6,892	27,517	15,051	13,782	8,902	48,556	59,440	48,816	46,709	130,645	69,770	486,230
Capital Outlay	(715,514)	729,555	23,979	221,568	116,243	3,446	120,920	29,708	11,443	78,111	281,183	466,132	1,364,775
Total Expenditures	25,238,186	22,824,361	24,085,106	21,640,540	22,638,502	23,005,223	22,027,342	22,801,640	22,974,719	22,939,334	25,920,535	25,142,357	281,237,843
Change In Fund Balance	(5,489,935)	3,230,509	(6,232,440)	43,744	(3,354,477)	(2,119,195)	1,611,252	10,533,138	(880,417)	(6,662,299)	4,615,005	12,355,670	7,650,556
Transfer To Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer To Capital Fund	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)
Change In Fund Balance After Transfer	(5,489,935)	3,230,509	(6,232,440)	43,744	(3,354,477)	(2,119,195)	1,611,252	10,533,138	(880,417)	(6,662,299)	4,615,005	11,355,670	6,650,556
Beginning Fund Balance	44,194,774	\$ 38,704,839	\$ 41,935,348	\$ 35,702,908	\$ 35,746,652	\$ 32,392,175	\$ 30,272,980	\$ 31,884,232	\$ 42,417,370	\$ 41,536,953	\$ 34,874,654	\$ 39,489,659	\$ 44,194,774
Ending Fund Balance	38,704,839	\$ 41,935,348	\$ 35,702,908	\$ 35,746,652	\$ 32,392,175	30,272,980	\$ 31,884,232	\$ 42,417,370	\$ 41,536,953	34,874,654	\$ 39,489,659	50,845,329	50,845,329

KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



Kennewick School District Expenditure Trend For The Month Ended August 2022



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

	16/17	17/18	18/19	19/20	20/21	21/22	21/22 Budget	Actual - Budget
Elementary	8,384.16	8,525.81	8,480.92	8,461.44	7,876.75	7,940.65	8,165.00	(224.35)
Subtotal Elementary	8,384.16	8,525.81	8,480.92	8,461.44	7,876.75	7,940.65	8,165.00	(224.35)
Middle School	3,890.87	4,067.78	4,221.84	4,332.46	4,188.43	3,953.71	4,098.00	(144.29)
Middle School Alternative Ed	15.20	19.22	15.59	14.07	9.83	7.40	10.00	(2.60)
Subtotal Middle School	3,906.07	4,087.00	4,237.43	4,346.53	4,198.26	3,961.11	4,108.00	(146.89)
High School	4,650.10	4,623.58	4,553.32	4,527.25	4,645.16	4,659.90	4,748.00	(88.10)
Phoenix	51.57	57.03	53.02	56.64	48.50	54.11	55.00	(0.89)
Alternative Ed	93.95	83.68	88.27	97.72	90.05	124.34	90.00	34.34
Online Learning	45.68	37.94	30.10	37.17	36.18	174.28	30.00	144.28
Subtotal High School	4,841.29	4,802.22	4,724.71	4,718.78	4,819.89	5,012.62	4,923.00	89.62
Subtotal Prior To Programs Below	17,131.53	17,415.04	17,443.06	17,526.75	16,894.90	16,914.38	17,196.00	(281.63)
Mid Columbia Parent	290.69	292.51	283.66	316.37	421.29	605.68	410.00	195.68
Subtotal Prior To Programs Below	17,422.21	17,707.54	17,726.72	17,843.12	17,316.19	17,520.06	17,606.00	(85.94)
Tri Tech	528.43	521.86	470.34	450.02	454.92	424.80	465.00	(40.20)
Subtotal Avg FTE For Above Enrollment	17,950.64	18,229.41	18,197.06	18,293.14	17,771.11	17,944.85	18,071.00	(126.15)
CBC High School Academy	18.69	19.91	14.90	20.20	12.48	16.04	10.00	6.04
Open Doors	-	-	12.56	39.02	32.00	36.90	45.00	(8.10)
Running Start	233.85	277.70	338.25	377.90	340.65	266.63	370.00	(103.37)
Total Avg FTE	18,203.18	18,527.01	18,562.77	18,730.26	18,156.24	18,264.43	18,496.00	(231.57)

Above enrollment does not include Tri Tech summer school.

**Kennewick School District
Revenue Variance Analysis
For School Year 21/22**

Revenue Description	Actual 20/21 Thru Aug 2021	Projected 21/22 Thru Aug 2022	Actual 21/22 Thru Aug 2022	Actual - Projected Variance
Property Tax-Levy	15,998,877	17,201,380	17,447,711	246,331
Tuition & Fees	94,339	91,332	76,072	(15,260)
Tuition & Fees	34,962	71,444	87,797	16,353
Skills Center Tuition & Fees	2,869	30,000	32,071	2,071
Com. Sch. Tuition & Fees	2,916	20,331	27,414	7,083
Sales of Goods	58,020	6,138	52,774	46,636
Skills Center Sales of Goods	9,067	47,193	77,327	30,134
School Food Ser. (Local)	16,649	23,902	32,050	8,149
School Bus Revenue	2,282	16,217	63,739	47,522
Investment Earnings	550,292	450,727	455,296	4,569
Gifts & Donations	102,950	79,158	52,889	(26,269)
Fines & Damages	14,307	32,765	33,071	306
Rentals & Leases	18,642	87,557	83,854	(3,703)
Insurance Recoveries	8,467	-	60,865	60,865
Local Non-tax	328,510	362,360	435,098	72,739
e-Rate	49,024	10,296	721,016	710,720
Apportionment	133,358,660	133,396,306	133,325,385	(70,921)
Tri-Tech Skill Center	4,370,277	4,199,205	4,251,287	52,082
\$ From Add'l FTE Skill Center	236,810	-	-	-
Career & Technical Education	7,424,244	8,387,534	8,199,644	(187,890)
Middle School Vocational	1,293,499	1,407,686	1,428,089	20,403
Mid Columbia Partnership	3,656,650	5,000,000	5,285,285	285,285
Open Doors	326,355	261,786	343,812	82,026
Running Start	2,985,409	2,458,221	2,343,535	(114,686)
Special Education	5,124,262	5,375,926	5,428,077	52,151
Skills Center Summer School	484,037	500,000	683,167	183,167
Levy Equalization (LEA)	16,023,219	14,735,211	14,735,211	0
Diagnostic Assessment	-	-	74,754	74,754
Para FCS	239,446	204,175	204,175	-
Special Ed	19,975,242	20,982,436	21,545,176	562,740
Special Ed 0 - 2 Years	-	21	-	(21)
Learning Assistance (LAP)	9,990,759	10,330,514	10,330,277	(237)
State Institution (JJC)	525,534	519,015	363,195	(155,820)
Spec./Pilot (TAP/Cert Bonus)	129,242	7,015	105,258	98,243
Juveniles In Jails	21,975	50,001	38,786	(11,215)
Certified Teacher Bonus	1,410,715	1,464,684	1,413,156	(51,528)
Teacher Evaluation Grant	24,285	70,000	53,294	(16,706)
Transitional Bilingual	4,190,631	4,199,321	4,197,880	(1,441)
Highly Capable	510,880	518,979	516,372	(2,607)
School Food Ser. (State)	117,842	291,725	237,075	(54,649)
Transportation Operation	6,290,067	8,588,248	8,860,448	272,201
Other State Revenue (ECEAP)	2,679,405	2,644,224	2,664,225	20,001
State Special Ed Medicaid	54,900	18,470	81,036	62,566

**Kennewick School District
Revenue Variance Analysis
For School Year 21/22**

Revenue Description	Actual 20/21 Thru Aug 2021	Projected 21/22 Thru Aug 2022	Actual 21/22 Thru Aug 2022	Actual - Projected Variance
State Enrollment Stabilization	-	-	2,367,287	2,367,287
State Enrollment Stabilization- Tri Tech	-	-	151,066	151,066
LEA Stabilization	-	-	1,012,702	1,012,702
Federal ESSER II & III	8,311,671	992,871	8,428,474	7,435,603
Federal Stimulus (10/11 Edu Job \$)	-	1,000,000	1,014,002	14,002
Federal Stimulus (SPED)	-	750,000	867,426	117,426
Learn to Return-COVID Testing	-	465,212	507,504	42,292
IDEA ARP COVID SPED	-	-	504,053	504,053
Fed. Spec. Ed. Supplemental	2,937,120	3,067,640	4,011,690	944,050
Federal Voc. (Carl Perkins)	133,888	107,329	136,076	28,747
Federal S. C. (Carl Perkins)	84,283	12,675	81,891	69,216
Federal Disadvantaged	5,457,648	7,321,234	7,215,777	(105,457)
Federal School Improvement	469,419	993,156	717,669	(275,486)
E2T2 Technology	-	21	-	(21)
Federal Migrant	1,602,520	1,990,712	1,743,405	(247,308)
Reading First	-	21	-	(21)
Federal Limited Eng. Prof.	154,915	385,432	420,353	34,921
ESSER I Funding	4,330,767	7,500,000	-	(7,500,000)
Stabilization From OSPI	111,889	-	-	-
After School Snack Program	30,111	-	-	-
Federal Summer Food Program	7,659,193	135,000	-	(135,000)
Federal Food Services	-	9,178,121	11,433,514	2,255,393
Special Purpose Grants	-	153,322	167,965	14,643
Fed Grants Through Other Agencies	30,690	5,000	75,640	70,640
Special Ed Medicaid	137,249	116,174	202,589	86,415
USDA Commodities	394,618	507,874	556,739	48,864
Program Participation (SRC)	514,090	261,664	361,982	100,318
Other School Spec. Ed.	8,834	30,000	-	(30,000)
Other School CTE (TAEC)	39,660	39,464	42,297	2,833
Skills Center	68,613	-	85,499	85,499
Edvisions/Murdock	9,500	-	10,000	10,000
WA Kids	-	30,000	30,000	-
Other Grants	202,766	126,650	165,260	38,610
LASER	20,000	-	57,220	57,220
Other Govt. Entities	71,609	78,536	72,676	(5,860)
Total Revenue	\$ 271,517,569	\$ 279,389,607	\$ 288,888,398	\$ 9,498,791

**Kennewick School District
Wage & Benefit Variance Analysis
For School Year 21/22**

	Actual	Projected	Actual	Actual - Projected
Account Description	20/21 Thru Aug 2021	21/22 Thru Aug 2022	21/22 Thru Aug 2022	Variance
EMPLOYEE BENEFITS	66,347,694	67,058,870	65,724,507	(1,334,363)
PAYROLL: CERTIFICATED STAFF	124,197,483	133,655,650	132,210,895	(1,444,756)
PAYROLL: CLASSIFIED STAFF	38,552,349	40,548,347	41,686,643	1,138,297
TOTAL WAGES & BENEFITS	\$ 229,097,525	\$ 241,262,867	\$ 239,622,045	\$ (1,640,823)

**Kennewick School District
Variance Report
By Materials, Supplies, Operating Costs (MSOC) Within Activity
For School Year 21/22**

	Actual	Projected	Actual	Actual - Projected
Activity Description	20/21 Thru Aug 2021	21/22 Thru Aug 2022	21/22 Thru Aug 2022	Variance
Board of Directors	220,187	494,088	524,554	30,466
Superintendent's Office	6,248	8,822	14,940	6,118
Business Office	251,178	247,484	243,836	(3,648)
Human Resources	120,417	193,989	188,152	(5,838)
Public Relations	184,961	175,465	226,756	51,291
Supervision	376,564	390,463	285,557	(104,906)
Learning Resources	314,683	380,924	312,153	(68,770)
Principals Office	252,326	348,392	346,968	(1,424)
Guidance & Counseling	645,648	1,123,112	1,168,838	45,726
Pupil Management	190,873	392,782	503,123	110,342
Health Services	312,047	372,307	414,176	41,869
Teaching	8,213,782	9,772,773	9,786,143	13,370
Extracurricular	151,885	619,853	586,444	(33,408)
Professional Development	1,093,816	1,814,720	1,860,131	45,411
Classroom Instruction Equipment	801,257	1,005,300	1,271,615	266,314
Professional Development	4,951,871	3,857,923	2,266,175	(1,591,748)
Food Service Supervision	517,994	759,195	779,488	20,293
Food	2,346,252	3,340,396	3,169,081	(171,315)
Food Service Operations	677,112	861,579	987,092	125,513
Transportation Supervision	24,222	28,112	31,003	2,892
Transportation Operations	418,111	861,767	907,214	45,448
Transportation Maint	265,140	312,773	358,649	45,876
Transportation Insurance	252,676	267,500	283,436	15,936
Transfers	(131,050)	(301,778)	(354,869)	(53,090)
Maintenance Supervision	5,105	4,887	3,397	(1,490)
Maintenance Grounds	1,147,515	524,728	601,005	76,277
Operation of Buildings	1,513,196	712,536	781,237	68,701
Maintenance of Buildings	2,058,477	2,184,628	3,080,310	895,682
Utilities	3,027,760	3,408,607	3,536,196	127,589
Building Security	74,640	55,031	145,303	90,272
Insurance	2,064,995	2,498,576	2,421,695	(76,882)
Information Services	3,961,902	3,317,292	4,238,434	921,142
Business Plus (Location 240)	131,075	104,394	25,383	(79,010)
Printing	104,162	108,619	130,027	21,408
Warehouse Distribution	50,331	57,461	54,473	(2,989)
Motor Pool	104,355	46,242	(51,574)	(97,816)
Subtotal MSOC By Activity	\$ 37,065,080	\$ 40,930,944	\$ 41,615,798	\$ 684,854