

Kennewick School District

Monthly Financial Report

For The Year Ended August 31, 2021



October 27, 2021

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**Kennewick School District
Balance Sheet
All Funds At August 31, 2021**

	General Fund	Other Funds					Self-Insured			
Assets	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment	Total Self Insured	
Cash/County Investment Pool	41,025,453	48,675,568	1,670,009	8,245,951	918,694	32,188	4,034,063	662,438	4,728,689	
Warrants Outstanding	(4,869,393)	(1,556,948)	(4,173)	-	-	-	(4,560)	-	(4,560)	
Taxes Receivable	7,230,319	1,757,054	-	7,126,397	-	-	-	-	-	
Due From Other Funds	-	-	-	-	-	-	14,899	(0)	14,899	
Due From Other Govt Units/Funds	12,718,144	-	-	-	-	-	-	-	-	
Accounts Receivable	46,687	-	-	-	-	-	-	-	-	
Inventory	760,802	-	-	-	-	-	-	-	-	
Total Assets	\$ 56,912,012	\$ 48,875,673	\$ 1,665,836	\$ 15,372,348	\$ 918,694	32,188	4,044,402	662,438	4,739,028	
Liabilities										
Accounts Payable	2,851,897	4,329,980	22	-	673,505	-	10,675	-	10,675	
Incurred But Not Billed Claims	-	-	-	-	-	29,142	-	-	29,142	
Interest Payable	-	-	-	1,093	-	-	-	-	-	
Payroll & Benefits Payable	203,363	-	-	-	-	-	-	-	-	
Due To Other Govt Units	127,965	-	-	-	-	-	-	3	3	
Workers Comp	1,346,335	-	-	-	-	-	-	-	-	
Unemployment	-	-	-	-	-	-	-	-	-	
Deferred Revenue	958,855	-	-	-	-	-	-	-	-	
Deferred Revenue: Taxes	7,230,319	1,757,054	-	7,126,397	-	-	-	-	-	
Total Liabilities	\$ 12,718,733	\$ 6,087,034	\$ 22	\$ 7,127,490	\$ 673,505	29,142	10,675	3	39,819.10	
Fund Balance										
Committed For Encumbrances	-	-	-	-	-	-	-	-	-	
Restricted For Inventory	760,802	-	-	-	-	-	-	-	-	
Assigned/Restricted	33,733,972	-	-	-	-	-	-	-	-	
Committed Per Policy	9,700,000	42,788,639	1,665,814	8,244,858	245,189	3,046	4,033,728	662,436	4,699,209	
Ending Fund Balance 08/31/21	\$ 44,194,774	\$ 42,788,639	\$ 1,665,814	\$ 8,244,858	\$ 245,189	\$ 3,046	\$ 4,033,728	\$ 662,436	\$ 4,699,209	
Beginning Fund Balance 09/01/20	\$ 38,839,810	\$ 23,883,058	\$ 1,593,206	\$ 6,259,388	\$ 166,521	\$ 888	\$ 3,908,116	\$ 786,885	\$ 4,695,888	
Change In Fund Balance	\$ 5,354,963	\$ 18,905,581	\$ 72,608	\$ 1,985,470	\$ 78,668	\$ 2,158	\$ 125,612	\$ (124,449)	\$ 3,321	

Kennewick School District
Statement of Revenues, Expenditures & Change In Fund Balance
All Funds At August 31, 2021

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
Revenues								
Local Property Tax	15,998,877	4,025,981	-	16,162,951	-	-	-	-
Other Local Revenue	743,003	8,243	-	-	-	1,746	6,940	-
Transfer In From Other Funds	-	-	-	1,500,000	-	-	-	-
Bond Sale	-	40,289,161	-	-	-	-	-	-
Investment Interest	550,292	270,556	-	-	2,528	412	44,410	6,722
State Revenue	221,581,594	49,851,353	-	-	749,645	-	-	-
Federal Revenue	31,708,732	-	-	-	-	-	-	-
Tri Tech From Other Districts/Grants	-	292,720	-	-	-	-	-	-
E-Rate Reimbursement	-	-	-	-	-	-	-	-
Other Revenue	935,071	-	-	-	-	-	-	-
Denta/Unemployment Prem Paid In	-	-	-	-	-	-	-	171,541
Workers Comp Premium Paid In	-	-	-	-	-	-	1,292,866	-
Student Body	-	-	226,214	-	-	-	-	-
Athletics	-	-	79,230	-	-	-	-	-
Classes	-	-	2,423	-	-	-	-	-
Clubs	-	-	195,602	-	-	-	-	-
Private	-	-	11,163	-	-	-	-	-
Total Revenues	\$ 271,517,569	\$ 94,738,014	\$ 514,631	\$ 17,662,951	\$ 752,172	2,158	1,344,217	178,263
Expenditures								
Expenditures	266,162,605	-	442,023	15,677,481	-	-	1,218,604	302,712
Amistad Kitchen Expansion	-	-	-	-	-	-	-	-
Amistad Access Road	-	-	-	-	-	-	-	-
Admin Center Phase III	-	-	-	-	-	-	-	-
Bond Issue Costs	-	280,324	-	-	-	-	-	-
Property Purchases	-	87,422	-	-	-	-	-	-
Kennewick High Remodel	-	38,037,801	-	-	-	-	-	-
Kamiakin Addition	-	13,258,959	-	-	-	-	-	-
Southridge Addition	-	14,348,165	-	-	-	-	-	-
Amistad Phs I	-	-	-	-	-	-	-	-
Amistad Phase II	-	1,913,078	-	-	-	-	-	-
Ridge View Construction	-	22,828	-	-	-	-	-	-
MCP Renovate D-Hills Gym	-	-	-	-	-	-	-	-
Elementary #16	-	2,805	-	-	-	-	-	-
Kamiakin Field Irrigation Project	-	387,961	-	-	-	-	-	-
Tri Tech	-	3,306,107	-	-	-	-	-	-
Summer 2018 Roofing	-	-	-	-	-	-	-	-
Summer 2020 Flooring	-	31,205	-	-	-	-	-	-
Highlands Track	-	1,173,158	-	-	-	-	-	-
IT Tech Levy	-	2,902,583	-	-	-	-	-	-
Other Improvements/Upgrades	-	80,039	-	-	-	-	-	-
Bus Purchase	-	-	-	-	673,505	-	-	-
Total Expenditures	266,162,605	75,832,433	442,023	15,677,481	673,505	-	1,218,604	302,712
Transfer To/From Other Funds	-	-	-	-	-	-	-	-
Change In Fund Balance	\$ 5,354,963	\$ 18,905,581	\$ 72,608	\$ 1,985,470	\$ 78,668	\$ 2,158	\$ 125,612	\$ (124,449)

**Kennewick School District
General Fund
Comparative Balance Sheet
August 31, 2021**

Assets	Aug-19	Aug-20	Aug-21	Change 21-20
1 Cash/County Investment Pool	39,802,896	47,317,522	41,025,453	(6,292,069)
1 Warrants Outstanding	(5,181,118)	(5,656,072)	(4,869,393)	786,679
Taxes Receivable	5,892,275	6,689,717	7,230,319	540,602
Due From Other Govt Units	1,269,774	1,053,535	12,718,144	11,664,609
Accounts Receivable	87,541	62,560	46,687	(15,872)
Inventory	458,094	766,096	760,802	(5,294.57)
Total Assets	\$ 42,329,462	\$ 50,233,358	\$ 56,912,012	\$ 6,678,654
Liabilities				
Accounts Payable	1,535,027	1,522,856	2,851,897	1,329,040
Payroll & Benefits Payable	39,950	44,895	203,363	158,469
Due To Other Govt (OSPI)	126,543	135,189	127,965	(7,224)
2 Dental	221,616	-	-	-
3 Workers Comp	1,353,804	1,422,269	1,346,335	(75,934)
Unemployment	-	200,002	-	(200,002)
Due To Other Funds (Capital)	333,593	-	-	-
4 Deferred Revenue: Battelle-SRC	220,805	219,264	218,588	(676)
4 Deferred Revenue: Music	317,451	317,451	317,451	-
4 Deferred Revenue: Other	426,654	841,905	422,816	(419,089)
Deferred Revenue: Taxes	5,892,275	6,689,717	7,230,319	540,602
Total Liabilities	\$ 10,467,718	\$ 11,393,548	\$ 12,718,733	\$ 1,325,185
Fund Balance				
Committed For Encumbrances	-	-	-	-
Restricted For Inventory	458,094	766,096	760,802	(5,295)
Assigned	22,703,651	28,373,714	33,733,972	5,360,258
Held Per Fund Balance Policy	8,700,000	9,700,000	9,700,000	-
Total Fund Balance	\$ 31,861,744	\$ 38,839,810	\$ 44,194,774	\$ 5,354,963

Balance Sheet Notes

- 1 The change in cash/investment position from August 31, 2020 to August 31, 2021 after self-insured funds held, deferred revenue are deducted and prior to transfer of funds was a decrease of \$4.37M as compared to an increase of \$6.57M 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.
- 4 Deferred revenue balance includes Battelle funds provided to support science resource center operations in the amount of \$218,587, music program endowment funds of \$317,451 and Science Resource Center kit replacement funds of \$422,816.

Kennewick School District

General Fund

Statement of Fund Balance

At August 31

		<u>Aug 31, 2019</u>	<u>Aug 31, 2020</u>	<u>Aug 31, 2021</u>
Reserved For Inventory	Non Spendable	\$ 458,094	\$ 766,096	\$ 760,802
Tri Tech	Restricted	2,368,878	2,438,555	3,071,176
Building Budget Carryover	Assigned	1,171,737	1,308,997	1,376,416
Building Renovation Carryover	Assigned	-	140,460	120,000
Career & Tech Ed Program Carryover	Restricted	319,720	646,743	491,118
Learning Assistance Program (LAP) Carryover	Restricted	468,639	485,369	651,381
Grant/Program Carryover (ECEAP/SRC/GLAD)	Restricted	258,059	382,489	106,044
Transfer To Capital Projects Fund	Assigned	2,500,000	-	1,000,000
Transfer To Transportation Fund	Assigned	400,000	-	-
Other Assigned (Stabalization)	Assigned	<u>15,216,618</u>	<u>22,971,101</u>	<u>26,917,837</u>
Subtotal		\$ 23,161,744	\$ 29,139,810	\$ 34,494,774
Adjust For Liability Understatement				
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>8,700,000</u>	<u>9,700,000</u>	<u>9,700,000</u>
Ending Fund Balance		\$ 31,861,744	\$ 38,839,810	\$ 44,194,774

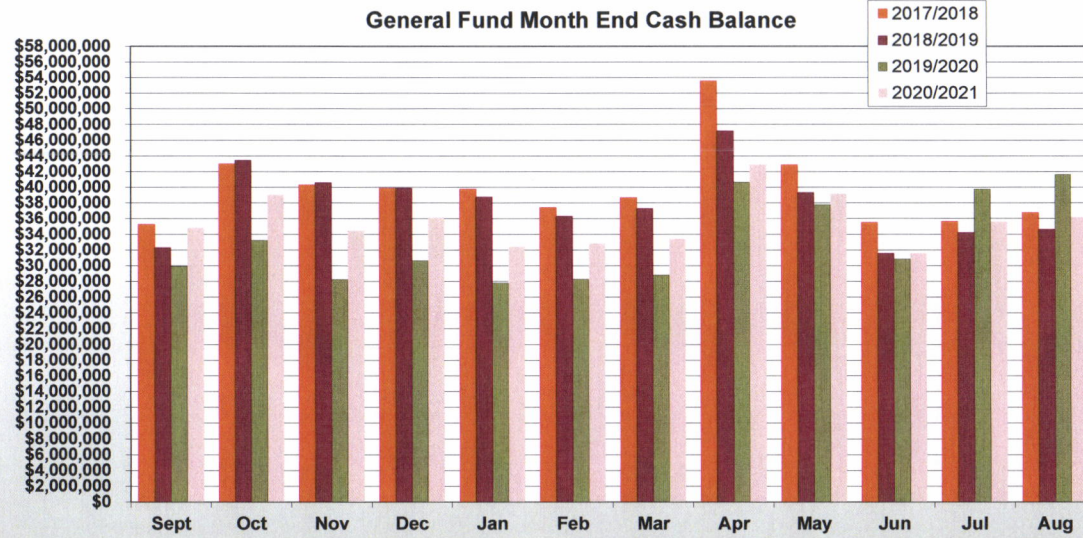
Kennewick School District
General Fund
Comparative Statement of Revenue, Expenditures & Change In Fund Balance
School Year 20/21 At August 31

				<u>Change From</u>
<u>Revenues</u>		<u>At Aug 2020</u>	<u>At Aug 2021</u>	<u>Prior Year</u>
Property Taxes	\$	14,118,345	\$ 15,998,877	\$ 1,880,531
Other Local Revenue		2,561,092	1,293,294	(1,267,798)
State Revenue		226,847,955	221,581,594	(5,266,361)
Federal Revenue		18,877,432	19,066,295	188,863
ESSER (COVID Impact) Funding		-	12,642,438	12,642,438
Other Revenue		1,195,143	935,071	(260,072)
Total Revenue	\$	263,599,968	271,517,569	\$ 7,917,601
<u>Expenditures</u>				
Certificated Salaries		118,424,262	124,197,483	5,773,221
Classified Salaries		38,637,177	38,552,349	(84,828)
Employee Benefits		62,945,248	66,347,694	3,402,446
Subtotal Salaries & Benefits	\$	220,006,686	229,097,525	9,090,839
Supplies & Materials		10,126,991	12,744,417	2,617,426
Purchased/Contractual Services		24,034,223	22,531,490	(1,502,732)
Travel		448,959	47,493	(401,466)
Capital Outlay		1,105,043	1,741,680	636,637
Subtotal Materials,Supplies & Operating	\$	35,715,216	37,065,080	1,349,865
Total Expenditures	\$	255,721,902	266,162,605	\$ 10,440,703
Change In Fund Balance		7,878,066	5,354,963	
Transfer To Transportation Fund		(400,000)	-	
Transfer To Capital Fund		(500,000)	-	
Change In Fund Balance After Transfers		6,978,066	5,354,963	
Beginning Fund Balance		31,861,744	38,839,810	
Ending Fund Balance	\$	38,839,810	44,194,774	

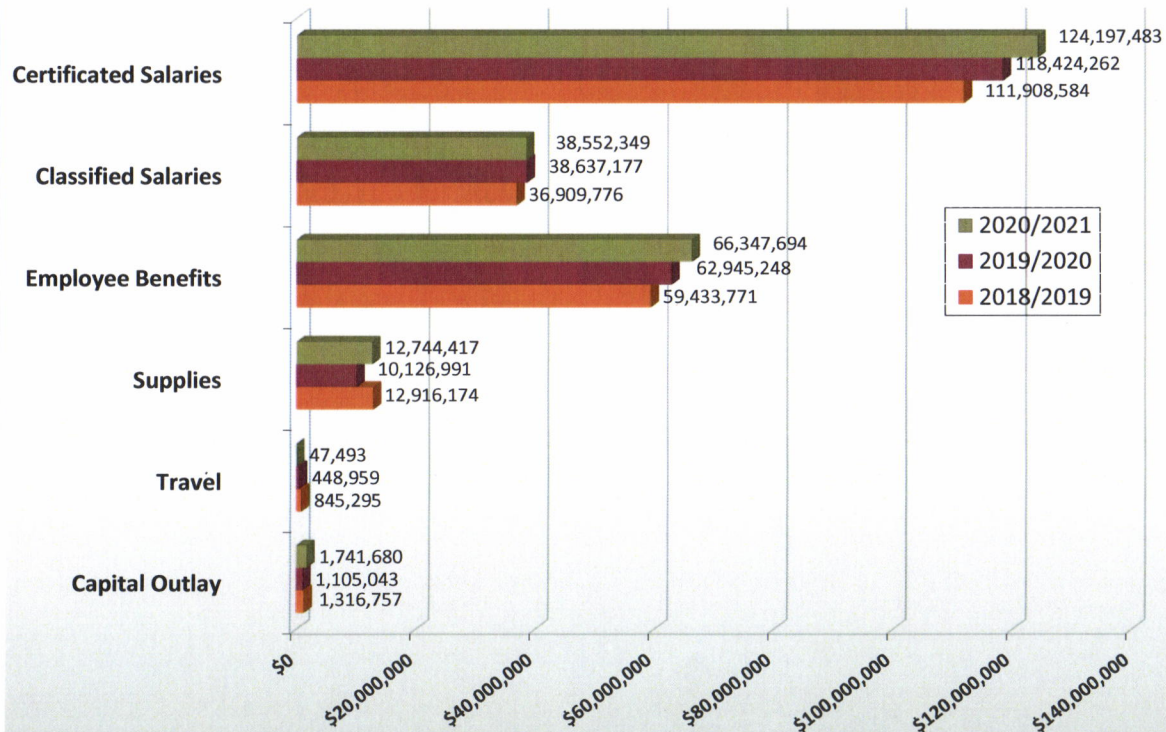
Kennewick School District
Monthly Statement of Revenue, Expenditures & Change In Fund Balance
School Year 20/21

Revenues	30-Sep-20	31-Oct-20	30-Nov-20	31-Dec-20	30-Jan-21	28-Feb-21	31-Mar-21	30-Apr-21	31-May-21	30-Jun-21	31-Jul-21	31-Aug-21	Year To Date
Local Revenue	582,066	5,482,917	633,960	236,120	96,808	151,800	1,496,647	7,121,100	767,217	239,128	222,731	261,675	17,292,171
State Revenue	17,898,003	18,658,548	13,403,697	19,222,266	15,045,653	19,510,794	17,639,765	22,279,938	15,190,281	12,528,721	27,236,798	22,967,132	221,581,594
Federal Revenue	182,879	1,582,427	1,442,443	2,372,637	1,347,355	1,675,244	1,613,831	1,611,361	1,701,358	2,173,781	1,244,548	14,760,869	31,708,732
Other Revenue	68,478	7,033	27,033	15,867	11,512	7,261	108,355	142,162	72,804	82,072	49,038	343,457	935,071
Total Revenue	\$ 18,731,426	\$ 25,730,924	\$ 15,507,133	\$ 21,846,890	\$ 16,501,328	\$ 21,345,098	\$ 20,858,598	\$ 31,154,561	\$ 17,731,660	\$ 15,023,702	\$ 28,753,116	\$ 38,333,133	\$ 271,517,569
Expenditures													
Certificated Salaries	11,845,239	10,061,520	10,025,732	9,738,586	9,751,294	9,868,911	10,022,749	10,078,081	10,266,635	10,489,483	11,628,230	10,421,023	124,197,483
Classified Salaries	2,965,983	3,028,296	3,056,291	2,991,643	2,974,854	3,196,465	3,072,353	3,175,837	3,338,198	3,361,857	3,229,800	4,162,772	38,552,349
Employee Benefits	5,830,418	5,412,200	5,395,369	5,316,730	5,378,605	5,803,423	5,436,749	5,431,664	5,520,033	5,539,479	5,807,782	5,475,242	66,347,694
Supplies & Materials	455,150	1,040,389	898,479	850,273	538,694	499,819	610,608	1,121,647	795,762	774,733	3,317,473	1,841,389	12,744,417
Purchased/Contractual Services	2,736,150	1,817,688	1,634,333	1,267,589	1,706,238	1,711,719	1,209,003	1,755,822	1,947,808	2,007,108	1,262,333	3,475,699	22,531,490
Travel	2,223	2,261	1,582	3,280	4,727	1,846	2,695	4,379	4,026	6,704	6,252	7,517	47,493
Capital Outlay	1,236,857	-	(915,829)	47,824	(6,339)	-	21,882	706	15,433	316,070	19,987	1,005,089	1,741,680
Total Expenditures	25,072,019	21,362,355	20,095,957	20,215,925	20,348,073	21,082,183	20,376,039	21,568,136	21,885,895	22,495,434	25,271,857	26,388,732	266,162,605
Change In Fund Balance	(6,340,593)	4,368,570	(4,588,824)	1,630,965	(3,846,745)	262,915	482,558	9,586,425	(4,154,234)	(7,471,732)	3,481,258	11,944,401	5,354,963
Transfer To Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer To Capital Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Change In Fund Balance After Transfer	(6,340,593)	4,368,570	(4,588,824)	1,630,965	(3,846,745)	262,915	482,558	9,586,425	(4,154,234)	(7,471,732)	3,481,258	11,944,401	5,354,963
Beginning Fund Balance	38,839,810	\$ 32,499,217	\$ 36,867,787	\$ 32,278,963	\$ 33,909,928	\$ 30,063,182	\$ 30,326,098	\$ 30,808,656	\$ 40,395,081	\$ 36,240,847	\$ 28,769,114	\$ 32,250,373	\$ 38,839,810
Ending Fund Balance	\$ 32,499,217	\$ 36,867,787	\$ 32,278,963	\$ 33,909,928	\$ 30,063,182	30,326,098	\$ 30,808,656	\$ 40,395,081	\$ 36,240,847	\$ 28,769,114	\$ 32,250,373	44,194,774	44,194,774

KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION



Kennewick School District Expenditure Trend For The Month Ended August 2021



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

	16/17	17/18	18/19	19/20	20/21	20/21 Budget	20/21 Actual vs Budget	20/21 Change From Prior Yr
Elementary	8,417.65	8,542.36	8,473.39	8,461.44	7,876.75	8,375.00	(498.25)	(584.69)
Middle School	3,906.15	4,086.64	4,237.56	4,332.46	4,188.43	4,427.00	(238.57)	(144.03)
Middle School Alternative Ed	15.20	19.22	15.59	14.07	9.83	10.00	(0.17)	(4.24)
Subtotal Middle School	3,921.35	4,105.86	4,253.15	4,346.53	4,198.26	4,437.00	(238.74)	(148.27)
High School	4,660.93	4,617.89	4,547.56	4,527.25	4,645.16	4,533.00	112.16	117.91
Phoenix	51.10	57.69	52.50	56.64	48.50	55.00	(6.50)	(8.14)
Alternative Ed	93.95	83.68	88.27	97.72	90.05	90.00	0.05	(7.67)
Online Learning	42.48	37.56	28.74	37.17	36.18	30.00	6.18	(1.00)
Subtotal High School	4,848.46	4,796.82	4,717.07	4,718.78	4,819.89	4,708.00	111.89	101.11
Subtotal Prior To Programs	17,187.45	17,445.04	17,443.60	17,526.75	16,894.90	17,520.00	(625.10)	(631.85)
Mid Columbia Parent	292.84	292.76	281.94	316.37	421.29	324.00	97.29	104.92
Tri Tech	528.23	521.95	464.32	450.02	454.92	465.00	(10.08)	4.90
Subtotal Avg FTE	18,008.53	18,259.76	18,189.86	18,293.14	17,771.11	18,309.00	(537.89)	(522.03)
CBC High School Academy	18.80	20.19	14.70	20.20	12.48	10.00	2.48	(7.72)
Open Doors	-	-	12.56	39.02	32.00	45.00	(13.00)	(7.02)
Running Start	235.07	282.44	345.99	377.90	340.65	370.00	(29.35)	(37.25)
Total Avg FTE	18,262.40	18,562.39	18,563.11	18,730.26	18,156.24	18,734.00	(577.76)	(574.02)

**Kennewick School District
Revenue Variance Analysis
For School Year 20/21**

Revenue Description	Acct	Actual 19/20 Thru Aug 2020	Projected 20/21 Thru Aug 2021	Actual 20/21 Thru Aug 2021	Actual - Projected Variance
Property Tax-Levy	1100	14,118,345	15,571,380	15,998,877	427,497
Tuition & Fees	2100	212,881	69,524	94,339	24,815
Tuition & Fees	2101	100,621	5,420	34,962	29,542
Skills Center Tuition & Fees	2145	26,982	2,941	2,869	(72)
S. S. Tuition & Fees	2173	75	-	-	-
Com. Sch. Tuition & Fees	2186	31,672	2,189	2,916	727
Sales of Goods	2200	8,277	9,079	58,020	48,941
Skills Center Sales of Goods	2245	23,351	1,490	9,067	7,577
School Food Ser. (Local)	2298	825,278	28,650	16,649	(12,001)
School Bus Revenue	2299	25,227	1,606	2,282	676
Investment Earnings	2300	672,967	507,586	550,292	42,705
Gifts & Donations	2500	107,411	127,231	102,950	(24,281)
Fines & Damages	2600	20,820	13,673	14,307	634
Rentals & Leases	2700	46,685	22,280	18,642	(3,638)
Insurance Recoveries	2800	-	1,000	8,467	7,467
Local Non-tax	2900	417,662	400,213	328,510	(71,703)
e-Rate	2910	41,184	80,000	49,024	(30,976)
Apportionment	3100	135,453,592	136,853,108	133,358,660	(3,494,448)
Tri-Tech Skill Center		4,820,097	4,509,593	4,370,277	(139,315)
\$ From Add'l FTE Skill Center		-	-	236,810	236,810
Career & Technical Education		7,107,455	7,416,168	7,424,244	8,076
Middle School Vocational		1,441,371	1,310,516	1,293,499	(17,017)
Mid Columbia Partnership		2,678,445	-	3,656,650	3,656,650
Open Doors		340,211	274,431	326,355	51,924
Running Start		3,293,588	3,079,694	2,985,409	(94,284)
Special Education	3210	5,257,999	5,081,710	5,124,262	42,552
Skills Center Summer School	3145	530,627	295,000	484,037	189,037
Levy Equalization (LEA)	3300	16,824,446	16,314,735	16,023,219	(291,516)
Special Ed	4121	20,699,019	19,751,997	19,975,242	223,245
Special Ed 0 - 2 Years		1,214,755	119,586	-	(119,586)
Learning Assistance (LAP)	4155	9,280,025	9,901,971	9,990,759	88,788
State Institution (JJC)	4156	621,901	554,500	525,534	(28,966)
Spec./Pilot (TAP/Cert Bonus)	4158	63,309	-	368,688	368,688
Juveniles In Jails		11,690	-	21,975	21,975
Certified Teacher Bonus		1,395,341	1,407,735	1,410,715	2,980
Teacher Evaluation Grant		56,210	75,000	24,285	(50,715)
CTE Equipment Grant		15,000	-	-	-
Transitional Bilingual	4165	4,217,888	4,180,239	4,190,631	10,392
Highly Capable	4174	516,500	524,511	510,880	(13,631)
School Food Ser. (State)	4198	195,994	219,956	117,842	(102,114)
Transportation Operation	4199	8,171,333	6,666,287	6,290,067	(376,220)
Other State Revenue (ECEAP)	4300	2,532,251	2,459,627	2,679,405	219,778
State Special Ed Medicaid		31,117	20,000	54,900	34,900
Federal Stimulus Title I		-	-	8,311,671	8,311,671
Fed. Spec. Ed. Supplemental	6124	3,372,232	3,445,392	2,937,120	(508,271)
Federal Voc. (Carl Perkins)	6138	96,837	125,666	133,888	8,222

**Kennewick School District
Revenue Variance Analysis
For School Year 20/21**

Revenue Description	Acct	Actual 19/20 Thru Aug 2020	Projected 20/21 Thru Aug 2021	Actual 20/21 Thru Aug 2021	Actual - Projected Variance
Federal S. C. (Carl Perkins)	6146	93,264	113,090	84,283	(28,807)
Federal Disadvantaged	6151	4,629,190	5,777,211	5,457,648	(319,563)
Federal School Improvement	6152	486,822	1,046,819	469,419	(577,400)
Federal Migrant	6153	1,235,756	1,678,890	1,602,520	(76,370)
Federal Limited Eng. Prof.	6164	265,451	497,638	154,915	(342,723)
Targeted Assistance	6176	-	-	4,330,767	4,330,767
Stabilization From OSPI	6177	-	-	111,889	111,889
After School Snack Program		318,007	-	30,111	30,111
Federal Summer Food Program	6189	2,749,592	1,438,153	7,659,193	6,221,039
Federal Food Services	6198	5,049,373	7,312,642	-	(7,312,642)
Fed Grants Through Other Agency	6300	41,240	110,921	30,690	(80,231)
Special Ed Medicaid		77,791	105,000	137,249	32,249
USDA Commodities	6998	539,670	551,386	394,618	(156,768)
Program Participation (SRC)	7100	791,327	244,192	514,090	269,898
Other School Spec. Ed.	7121	-	-	8,834	8,834
Other School CTE (TAEC)	7131	46,663	25,737	39,660	13,923
Skills Center	7145	42,561	-	68,613	68,613
Edvisions/Murdock		-	-	9,500	9,500
Refuge		-	39,327	20,519	(18,808)
WA Kids		17,088	20,000	20,000	-
Other Grants		230,517	85,000	182,247	97,247
LASER		-	87,500	-	(87,500)
Other Govt. Entities	8100	66,988	66,750	71,609	4,859
Total Revenue		\$ 263,599,968	\$ 260,631,940	\$ 271,517,569	\$ 10,885,629

**Kennewick School District
Wage & Benefit Variance Analysis
For School Year 20/21**

Account Description	Object	Actual 19/20 Thru Aug 2020	Projected 20/21 Thru Aug 2021	Actual 20/21 Thru Aug 2021	Actual - Projected Variance
EMPLOYEE BENEFITS	400	62,945,248	67,995,936	66,347,694	(1,648,242)
CERTIFICATED WAGES	200	118,424,262	123,400,893	124,197,483	796,589
CLASSIFIED WAGES	300	38,637,177	40,067,555	38,552,349	(1,515,207)
Total Wages & Benefits		\$ 220,006,686	\$ 231,464,384	\$ 229,097,525	\$ (2,366,859)

**Kennewick School District
Variance Report
By Materials, Supplies, Operating Costs (MSOC) Within Activity
For School Year 20/21**

Activity Description	Acct	Actual 19/20 Thru Aug 2020	Projected 20/21 Thru Aug 2021	Actual 20/21 Thru Aug 2021	Actual - Projected Variance
Board of Directors	11	158,966	250,000	220,187	(29,813)
Superintendent's Office	12	4,767	13,000	6,248	(6,752)
Business Office	13	238,046	250,000	251,178	1,178
Human Resources	14	94,535	105,000	120,417	15,417
Public Relations	15	65,558	100,000	184,961	84,961
Supervision	21	170,100	200,000	376,564	176,564
Learning Resources	22	656,319	300,000	314,683	14,683
Principals Office	23	281,478	325,000	252,326	(72,674)
Guidance & Counseling	24	596,621	600,000	645,648	45,648
Pupil Management	25	299,238	300,000	190,873	(109,127)
Health Services	26	216,879	200,000	312,047	112,047
Teaching	27	9,479,295	8,750,000	8,213,782	(536,218)
Extracurricular	28	526,469	400,000	151,885	(248,115)
Professional Development	31	1,255,133	1,750,000	1,093,816	(656,184)
Classroom Instruction Equipment	32	1,317,296	700,000	801,257	101,257
Professional Development	33	2,404,306	4,200,000	4,951,871	751,871
Food Service Supervision	41	709,917	685,000	517,994	(167,006)
Food	42	3,621,584	2,500,000	2,346,252	(153,748)
Food Commodities	43	-	515,882	363,369	(152,513)
Food Service Operations	44	3,379,527	700,000	677,112	(22,888)
Transfers Food Service	49	(2,638,858)	(448)	-	448
Transportation Supervision	51	14,676	40,000	24,222	(15,778)
Transportation Operations	52	694,688	700,000	418,111	(281,889)
Transportation Maint	53	292,005	290,000	265,140	(24,860)
Transportation Insurance	56	152,193	250,000	252,676	2,676
Transfers	59	(144,281)	(305,000)	(131,050)	173,950
Maintenance Supervision	61	5,967	8,500	5,105	(3,395)
Maintenance Grounds	62	697,595	1,000,000	1,147,515	147,515
Operation of Buildings	63	499,158	600,000	1,513,196	913,196
Maintenance of Buildings	64	2,442,319	3,000,000	2,058,477	(941,523)
Utilities	65	2,822,952	2,850,000	3,027,760	177,760
Building Security	67	237,970	95,000	74,640	(20,360)
Insurance	68	1,902,661	2,075,000	2,064,995	(10,005)
Information Services	72	2,884,794	3,000,000	3,961,902	961,902
Business Plus (Location 240)	72	28,870	15,000	131,075	116,075
Printing	73	115,010	200,000	104,162	(95,838)
Warehouse Distribution	74	34,457	50,000	50,331	331
Motor Pool	75	197,007	200,000	104,355	(95,645)
Total MSOC By Activity		\$ 35,715,216	\$ 36,911,934	\$ 37,065,080	\$ 153,147