

**Kennewick School District**  
Monthly Financial Report  
For The Year Ended August 31, 2023

*October 20, 2023*



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**Kennewick School District  
Balance Sheet  
All Funds At August 31, 2023**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
<b>Assets</b>								
Cash/County Investment Pool	41,573,570	34,165,577	2,139,013	8,792,465	1,609,442	-	-	-
Warrants Outstanding	(4,774,123)	(261,525)	(12,254)	-	(1,053,057)	-	(44,812.89)	-
Taxes Receivable	140,690	1,851,547	-	7,502,646	-	-	-	-
Due From Other Funds	-	-	-	-	-	33,304	4,412,962.87	656,249
Due From Other Govt Units/Funds	18,147,756	-	-	-	-	-	-	-
Accounts Receivable	205,022	42,225	-	-	-	-	-	-
Inventory	861,866	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 56,154,780</b>	<b>\$ 35,797,824</b>	<b>\$ 2,126,758</b>	<b>\$ 16,295,111</b>	<b>\$ 556,385</b>	<b>33,304</b>	<b>4,368,150</b>	<b>656,249</b>
<b>Liabilities</b>								
Accounts Payable	1,832,804	-	-	-	-	-	-	-
Incurred But Not Billed Claims	-	-	-	-	-	29,142	-	-
Payroll & Benefits Payable	1,035,107	-	-	-	-	-	-	-
Due To Other Govt Units	127,092	-	-	-	-	-	-	-
Workers Comp	5,699,585	-	-	-	-	-	-	-
Deferred Revenue	994,455	-	-	-	-	-	-	-
Deferred Revenue: Taxes	140,690	1,851,547	-	7,502,646	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 9,829,733</b>	<b>\$ 1,851,547</b>	<b>\$ -</b>	<b>\$ 7,502,646</b>	<b>\$ -</b>	<b>29,142</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
Committed For Encumbrances	-	-	-	-	-	-	-	-
Restricted For Inventory	861,866	-	-	-	-	-	-	-
Assigned/Restricted	34,263,182	-	-	-	-	-	-	-
Committed Per Policy	11,200,000	33,946,277	2,126,758	8,792,465	556,385	4,162	4,368,150	656,249
<b>Ending Fund Balance 08/31/23</b>	<b>46,325,047</b>	<b>33,946,277</b>	<b>2,126,758</b>	<b>8,792,465</b>	<b>556,385</b>	<b>4,162</b>	<b>4,368,150</b>	<b>656,249</b>
<b>Beginning Fund Balance 09/01/22</b>	<b>\$ 50,845,329</b>	<b>\$ 54,493,049</b>	<b>\$ 1,664,727</b>	<b>\$ 7,873,181</b>	<b>\$ 240,205</b>	<b>\$ 3,377</b>	<b>\$ 4,257,370</b>	<b>\$ 669,257</b>
<b>Change In Fund Balance</b>	<b>\$ (4,520,282)</b>	<b>\$ (20,546,772)</b>	<b>\$ 462,031</b>	<b>\$ 919,284</b>	<b>\$ 316,181</b>	<b>\$ 785</b>	<b>\$ 110,780</b>	<b>\$ (13,007)</b>

**Kennewick School District**  
**Statement of Revenues, Expenditures & Change In Fund Balance**  
**All Funds At August 31, 2023**

	General Fund	Other Funds				Self-Insured		
	General Fund	Capital Fund	ASB	Debt Service	Transportation	Dental	Workers' Comp	Unemployment
<b>Revenues</b>								
Local Property Tax	7,790,826	4,136,417	-	17,252,856	-	-	-	-
Other Local Revenue	1,149,109	-	-	-	-	-	-	-
Investment Interest	1,119,218	1,121,231	-	-	5,697	785	85,658	15,731
State Revenue	237,975,304	2,177,511	-	-	1,363,540	-	-	-
Federal Revenue	28,079,423	-	-	-	-	-	-	-
ESSER/State Stabilization	16,357,037	-	-	-	-	-	-	-
Tri Tech From Other Districts/Grants	-	78,975	-	-	-	-	-	-
E-Rate Reimbursement	-	556,091	-	-	-	-	-	-
Other Revenue	913,407	-	-	-	-	-	79	-
Workers Comp Premium Paid In	-	-	-	-	-	-	1,443,816	-
Student Body	-	-	784,969	-	-	-	-	-
Athletics	-	-	762,359	-	-	-	-	-
Classes	-	-	58,315	-	-	-	-	-
Clubs	-	-	517,706	-	-	-	-	-
Private	-	-	18,721	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 293,384,323</b>	<b>8,070,224</b>	<b>\$ 2,142,070</b>	<b>\$ 17,252,856</b>	<b>\$ 1,369,237</b>	<b>785</b>	<b>1,529,553</b>	<b>15,731</b>
<b>Expenditures</b>								
Expenditures	296,404,605	-	-	16,333,572	1,053,057	-	1,418,773	28,738
Kennewick High Remodel	-	1,788	-	-	-	-	-	-
Kamiakin Addition	-	8,169	-	-	-	-	-	-
Southridge Addition	-	874,370	-	-	-	-	-	-
Amistad Phase II	-	7,676	-	-	-	-	-	-
Ridge View Modernization	-	23,405,602	-	-	-	-	-	-
Tri Tech	-	62,473	-	-	-	-	-	-
Tri Tech 10,000' Building	-	4,060,176	-	-	-	-	-	-
IT Tech Levy	-	1,696,742	-	-	-	-	-	-
Bus Purchase	-	-	1,680,039	-	-	-	-	-
<b>Total Expenditures</b>	<b>296,404,605</b>	<b>30,116,996</b>	<b>1,680,039</b>	<b>16,333,572</b>	<b>1,053,057</b>	<b>-</b>	<b>1,418,773</b>	<b>28,738</b>
<b>Transfer To/From Other Funds</b>	<b>(1,500,000)</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change In Fund Balance</b>	<b>\$ (4,520,282)</b>	<b>\$ (20,546,772)</b>	<b>\$ 462,031</b>	<b>\$ 919,284</b>	<b>\$ 316,181</b>	<b>\$ 785</b>	<b>\$ 110,780</b>	<b>\$ (13,007)</b>

**Kennewick School District  
General Fund  
Comparative Balance Sheet  
August 31, 2023**

<b>Assets</b>	<b>Aug-21</b>	<b>Aug-22</b>	<b>Aug-23</b>	<b>Change 23-22</b>
1 Cash/County Investment Pool	41,025,453	50,673,550	41,573,570	(9,099,980)
1 Warrants Outstanding	(4,869,393)	(5,695,081)	(4,774,123)	920,957
Taxes Receivable	7,230,319	7,961,003	140,690	(7,820,313)
Due From Other Govt Units	12,718,144	10,943,201	18,147,756	7,204,554
Accounts Receivable	46,687	167,028	205,022	37,995
Inventory	762,297	1,026,174	861,866	(164,308.43)
<b>Total Assets</b>	<b>\$ 56,913,507</b>	<b>\$ 65,075,875</b>	<b>\$ 56,154,780</b>	<b>\$ (8,921,095)</b>
<b>Liabilities</b>				
Accounts Payable	2,851,897	2,452,473	1,832,804	(619,669)
Payroll & Benefits Payable	203,363	1,074,752	1,035,107	(39,645)
Due To Other Govt (OSPI)	127,965	127,965	127,092	(873)
2 Workers Comp	1,346,335	1,346,335	5,699,585	4,353,250
Deferred Revenue: Battelle-SRC	218,588	216,406	215,847	(558)
Deferred Revenue: Music	317,451	317,451	317,451	-
3 Deferred Revenue: Other	422,816	734,161	461,156	(273,005)
4 Deferred Revenue: Taxes	7,230,319	7,961,003	140,690	(7,820,313)
<b>Total Liabilities</b>	<b>\$ 12,718,733</b>	<b>\$ 14,230,546</b>	<b>\$ 9,829,733</b>	<b>\$ (4,400,813)</b>
<b>Fund Balance</b>				
Restricted For Inventory	760,802	1,026,174	861,866	(164,308)
Assigned	33,733,972	39,319,155	34,263,182	(5,055,973)
Held Per Fund Balance Policy	9,700,000	10,500,000	11,200,000	700,000
<b>Total Fund Balance</b>	<b>\$ 44,194,774</b>	<b>\$ 50,845,329</b>	<b>\$ 46,325,047</b>	<b>\$ (4,520,282)</b>

**Balance Sheet Notes**

- 1 The change in cash/investment position for the year ended August 31, 2023 after self-insured funds held and deferred revenue are deducted, was a decrease of \$12.3M as compared to an increase of \$8.5M the prior year. However, the district has \$7.2M more in Due From Other Govt Units than last year that will be collected into cash. The failure of the 2023 levy has resulted in a decrease in cash held.
- 2 The District is self insured for workers' compensation. Per prior year audit, the district was directed that all cash held in the district self insured fund be transferred into the the General Fund cash. The amount of \$5,699,585 represents workers compensation premiums collected since 2005 to fund future workers compensation liabilities.
- 3 Other Deferred Revenue includes \$422,816 for regional science kit program and \$38,341 from Kamiakin Mascot Replacement Grant.
- 4 Failure of 2023 levy results in only delinquent property taxes being recognized as remaining to be collected.

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

		<u>Aug 31, 2021</u>	<u>Aug 31, 2022</u>	<u>Aug 31, 2023</u>
Reserved For Inventory	Non Spendable	\$ 760,802	\$ 1,026,174	\$ 861,866
Tri Tech	Restricted	2,071,176	701,804	1,080,652
Building Budget Carryover	Assigned	1,376,416	1,210,083	966,500
Building Renovation Carryover	Assigned	120,000	-	-
Career & Tech Ed Program Carryover	Restricted	491,118	228,127	47,764
Learning Assistance Program (LAP) Carryover	Restricted	651,381	585,868	793,368
Grant/Program Carryover	Restricted	106,044	412,187	435,582
Transfer To Capital Projects Fund	Assigned	1,000,000	1,500,000	5,000,000
Other Assigned (Stabilization)	Assigned	<u>27,917,837</u>	<u>34,681,086</u>	<u>25,939,316</u>
Subtotal		\$ 34,494,774	\$ 40,345,329	\$ 35,125,047
Minimum Fund Balance Policy (3.0%-5.0% of Budget)	Unassigned	<u>9,700,000</u>	<u>10,500,000</u>	<u>11,200,000</u>
<b>Ending Fund Balance</b>		<b>\$ 44,194,774</b>	<b>\$ 50,845,329</b>	<b>\$ 46,325,047</b>

**Kennewick School District  
General Fund  
Comparative Statement of Revenue, Expenditures & Change In Fund Balance  
School Year 22/23 At August 31, 2023**

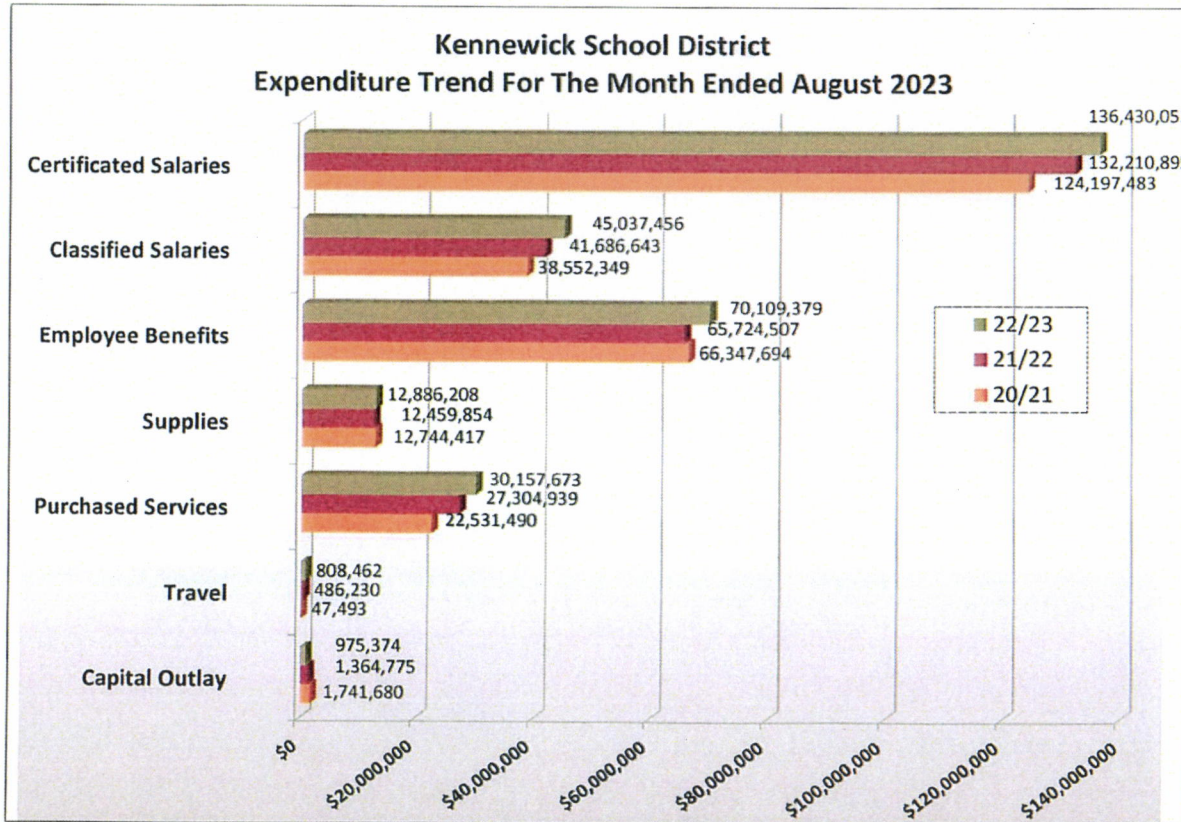
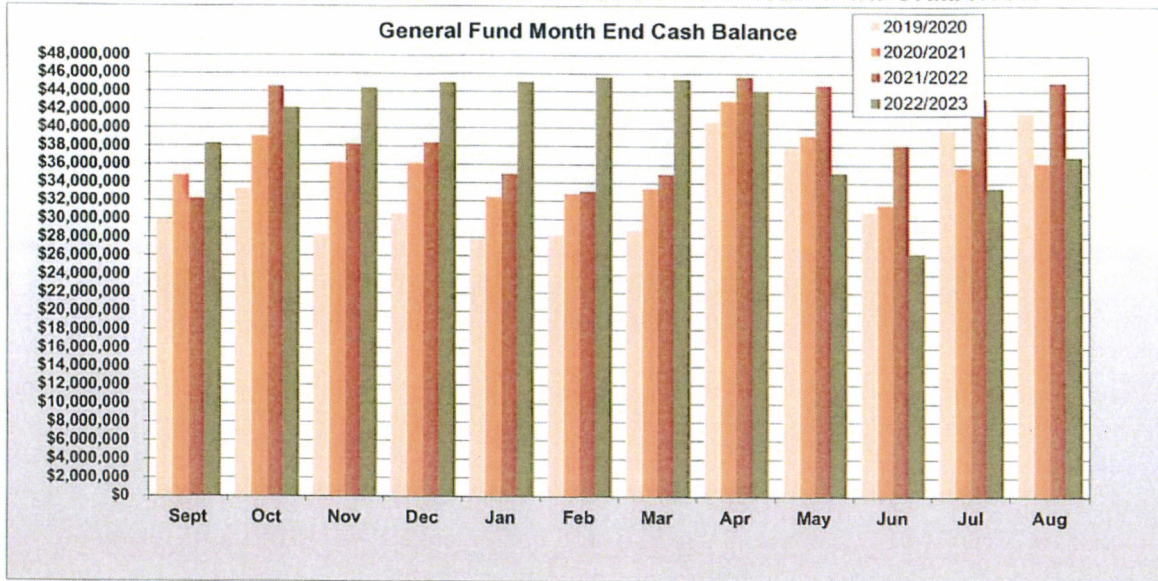
<u>Revenues</u>	<u>At Aug 2022</u>	<u>At Aug 2023</u>	<u>Change From Prior Year</u>
Property Taxes	\$ 17,447,711	\$ 7,790,826	\$ (9,656,885)
Other Local Revenue	2,291,332	2,268,327	(23,005)
State Revenue	226,708,599	237,975,304	11,266,705
Federal Revenue	26,595,343	28,079,423	1,484,080
ESSER/State Stabilization	15,020,480	16,357,037	1,336,557
Other Revenue	824,933	913,407	88,474
<b>Total Revenue</b>	<b>\$ 288,888,398</b>	<b>\$ 293,384,323</b>	<b>\$ 4,495,925</b>
<u>Expenditures</u>			
Certificated Salaries	132,210,895	136,430,052	4,219,158
Classified Salaries	41,686,643	45,037,456	3,350,813
Employee Benefits	65,724,507	70,109,379	4,384,872
Subtotal Salaries & Benefits	\$ 239,622,045	\$ 251,576,888	\$ 11,954,843
Supplies & Materials	12,459,854	12,886,208	426,354
Purchased/Contractual Services	27,304,939	30,157,673	2,852,735
Travel	486,230	808,462	322,231
Capital Outlay	1,364,775	975,374	(389,401)
Subtotal Materials,Supplies & Operating	\$ 41,615,798	\$ 44,827,717	\$ 3,211,919
<b>Total Expenditures</b>	<b>\$ 281,237,843</b>	<b>\$ 296,404,605</b>	<b>\$ 15,166,762</b>
<b>Change In Fund Balance</b>	<b>7,650,556</b>	<b>(3,020,282)</b>	
Transfer To Transportation Fund	-	-	
Transfer To Capital Fund	-	(1,500,000)	
<b>Change In Fund Balance After Transfers</b>	<b>7,650,556</b>	<b>(4,520,282)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 44,194,774</b>	<b>\$ 50,845,329</b>	
<b>Ending Fund Balance</b>	<b>\$ 51,845,329</b>	<b>46,325,047</b>	

**Kennewick School District**  
**Monthly Statement of Revenue, Expenditures & Change In Fund Balance**  
**School Year 22/23**

<b>Revenues</b>	<b>30-Sep-22</b>	<b>31-Oct-22</b>	<b>30-Nov-22</b>	<b>31-Dec-22</b>	<b>30-Jan-23</b>	<b>28-Feb-23</b>	<b>31-Mar-23</b>	<b>30-Apr-23</b>	<b>31-May-23</b>	<b>30-Jun-23</b>	<b>31-Jul-23</b>	<b>31-Aug-23</b>	<b>Year To Date</b>
Local Revenue	\$ 567,957	\$ 6,774,019	\$ 758,185	\$ 277,225	\$ 212,068	\$ 169,084	\$ 212,959	\$ 195,353	\$ 188,464	\$ 347,258	\$ 149,207	\$ 197,375	\$ 10,059,154
State Revenue	19,909,546	19,811,883	14,037,814	20,442,156	21,081,815	21,442,829	20,729,196	20,648,859	11,639,879	13,907,025	30,203,199	24,121,302	237,975,304
Federal Revenue	383,597	1,215,820	1,258,968	1,864,716	4,015,079	3,049,839	2,476,992	2,106,796	3,093,691	3,056,891	2,119,731	3,437,304	28,079,423
ESSER/State Stabilization (One Time \$'s)	-	-	-	-	-	-	-	-	101,655	29,244	27,958	16,198,180	16,357,037
Other Revenue	12,963	156,169	7,784	77,905	69,528	175,121	10,362	12,201	162,014	99,888	94,078	35,393	913,407
<b>Total Revenue</b>	<b>\$ 20,874,062</b>	<b>\$ 27,957,890</b>	<b>\$ 16,062,551</b>	<b>\$ 22,662,001</b>	<b>\$ 25,378,491</b>	<b>\$ 24,836,874</b>	<b>\$ 23,429,509</b>	<b>\$ 22,963,210</b>	<b>\$ 15,195,703</b>	<b>\$ 17,440,305</b>	<b>\$ 32,594,173</b>	<b>\$ 43,989,554</b>	<b>\$ 293,384,323</b>
<b>Expenditures</b>													
Certificated Salaries	12,950,416	11,352,262	11,236,165	10,792,420	10,890,776	10,881,237	10,866,882	11,222,986	10,932,822	11,115,662	12,760,508	11,425,916	136,430,052
Classified Salaries	3,631,588	3,729,607	3,644,224	3,791,311	3,658,276	3,652,287	3,713,707	3,751,099	3,799,500	3,821,227	3,956,163	3,888,467	45,037,456
Employee Benefits	6,124,585	5,735,149	5,714,254	5,647,944	5,699,482	6,093,111	5,769,181	5,836,916	5,810,406	5,812,388	6,165,880	5,700,082	70,109,379
Supplies & Materials	547,554	1,330,404	1,283,905	494,095	1,559,467	826,524	692,554	868,666	979,600	988,415	977,549	2,337,475	12,886,208
Purchased/Contractual Services	3,142,495	2,448,063	1,942,437	1,373,508	2,753,571	2,852,515	2,892,886	2,189,288	2,196,894	3,689,849	1,737,029	2,939,138	30,157,673
Travel	16,163	17,283	34,031	25,006	140,125	23,027	47,549	119,827	120,179	46,000	58,899	160,374	808,462
Capital Outlay	(141,476)	98,595	78,083	(65,209)	714	(714)	135,210	(4,510)	124,383	456,332	(444)	294,410	975,374
<b>Total Expenditures</b>	<b>\$ 26,271,327</b>	<b>\$ 24,711,364</b>	<b>\$ 23,933,100</b>	<b>\$ 22,059,075</b>	<b>\$ 24,702,411</b>	<b>\$ 24,327,987</b>	<b>\$ 24,119,968</b>	<b>\$ 23,984,272</b>	<b>\$ 23,963,783</b>	<b>\$ 25,929,873</b>	<b>\$ 25,655,583</b>	<b>26,745,862</b>	<b>296,404,605</b>
Change In Fund Balance	(5,397,264)	3,246,527	(7,870,549)	602,926	676,080	508,887	(690,459)	(1,021,063)	(8,768,080)	(8,489,568)	6,938,590	17,243,692	(3,020,282)
Transfer To Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer To Capital Fund	-	-	-	-	-	-	-	-	-	-	-	(1,500,000)	(1,500,000)
<b>Change In Fund Balance After Transfer</b>	<b>(5,397,264)</b>	<b>3,246,527</b>	<b>(7,870,549)</b>	<b>602,926</b>	<b>676,080</b>	<b>508,887</b>	<b>(690,459)</b>	<b>(1,021,063)</b>	<b>(8,768,080)</b>	<b>(8,489,568)</b>	<b>6,938,590</b>	<b>15,743,692</b>	<b>(4,520,282)</b>
Beginning Fund Balance	50,845,329	45,448,065	48,694,592	40,824,043	41,426,969	42,103,049	42,611,935	41,921,476	40,900,413	32,132,333	23,642,766	30,581,355	50,845,329
<b>Ending Fund Balance</b>	<b>\$ 45,448,065</b>	<b>\$ 48,694,592</b>	<b>\$ 40,824,043</b>	<b>\$ 41,426,969</b>	<b>42,103,049</b>	<b>\$ 42,611,935</b>	<b>\$ 41,921,476</b>	<b>\$ 40,900,413</b>	<b>\$ 32,132,333</b>	<b>\$ 23,642,766</b>	<b>\$ 30,581,355</b>	<b>\$ 46,325,047</b>	<b>\$ 46,325,047</b>



### KENNEWICK SCHOOL DISTRICT FINANCIAL TREND INFORMATION





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

	17/18	18/19	19/20	20/21	21/22	22/23	22/23 Budget	22/23 Projected	Projected - Budget
Elementary	8,542.36	8,473.39	8,461.44	7,876.75	7,940.65	8,065.91	7,903.00	8,057.00	154.00
Subtotal Elementary	8,542.36	8,473.39	8,461.44	7,876.75	7,940.65	8,065.91	7,903.00	8,057.00	154.00
Middle School	4,086.64	4,237.56	4,332.46	4,188.43	3,953.71	4,026.25	3,993.00	4,028.00	35.00
Middle School Alternative Ed	19.22	16.24	14.46	9.50	7.44	9.56	10.00	10.00	-
Subtotal Middle School	4,105.86	4,253.80	4,346.92	4,197.93	3,961.15	4,035.81	4,003.00	4,038.00	35.00
High School	4,617.89	4,547.56	4,527.25	4,645.16	4,659.90	4,685.15	4,607.00	4,675.00	68.00
Phoenix	57.69	52.50	56.64	48.50	54.11	55.56	55.00	55.00	-
Alternative Ed	83.68	88.27	97.72	90.05	124.34	136.93	106.00	135.00	29.00
Online Learning	37.56	28.74	37.17	36.18	174.28	161.03	213.00	160.00	(53.00)
Subtotal High School	4,796.82	4,717.07	4,718.78	4,819.89	5,012.62	5,038.67	4,981.00	5,025.00	44.00
Subtotal Prior To Programs Below	17,445.04	17,444.25	17,527.14	16,894.57	16,914.42	17,140.39	16,887.00	17,120.00	233.00
Mid Columbia Parent	292.76	281.94	316.37	421.29	605.68	449.57	588.00	440.00	(148.00)
Tri Tech	521.95	464.32	450.02	454.92	424.80	515.91	500.00	509.00	9.00
Subtotal Avg FTE	18,259.76	18,190.51	18,293.53	17,770.78	17,944.89	18,105.86	17,975.00	18,069.00	94.00
CBC High School Academy	20.19	14.70	20.20	12.48	16.04	25.34	10.00	20.00	10.00
Open Doors	-	12.56	39.02	32.00	36.90	60.60	45.00	45.00	-
Running Start	282.44	345.99	377.90	340.65	266.63	337.31	310.00	335.00	25.00
Total Avg FTE	18,562.39	18,563.76	18,730.65	18,155.91	18,264.47	18,529.11	18,340.00	18,469.00	129.00



**Kennewick School District  
Revenue Variance Analysis  
For School Year 22/23**

Revenue Description	Acct	Actual 21/22 Thru Aug 2022	Projected 22/23 Thru Aug 2023	Actual 22/23 Thru Aug 2023	Actual - Projected Variance
Property Tax-Levy	1100	17,447,711	7,726,962	7,790,826	63,864
Tuition & Fees	2100	76,072	40,000	46,537	6,537
Extracurricular	2101	87,797	90,000	99,569	9,569
Skills Center Tuition & Fees	2145	32,071	35,000	36,725	1,725
Com. Sch. Tuition & Fees	2186	27,414	26,500	27,309	809
Sales of Goods	2200	52,774	10,000	47,186	37,186
Skills Center Sales of Goods	2245	77,327	70,000	69,069	(931)
School Food Ser. (Local)	2298	32,050	56,592	73,078	16,486
School Bus Revenue	2299	63,739	60,000	97,210	37,210
Investment Earnings	2300	455,296	1,100,000	1,119,218	19,218
Gifts & Donations	2500	52,889	100,000	56,908	(43,092)
Fines & Damages	2600	33,071	18,000	14,614	(3,386)
Rentals & Leases	2700	83,854	85,000	139,582	54,582
Insurance Recoveries	2800	60,865	5,000	2,142	(2,858)
Local Non-tax	2900	435,098	350,000	328,829	(21,171)
e-Rate	2910	721,016	100,000	110,352	10,352
Apportionment	3100	133,325,385	145,585,799	146,309,992	724,193
Tri-Tech Skill Center		4,251,258	5,468,000	5,497,278	29,278
Skill Center Summer School		683,196	500,000	543,814	43,814
Career & Technical Education		8,199,644	8,049,588	8,149,248	99,660
Middle School Vocational		1,428,089	1,436,104	1,435,667	(437)
Mid Columbia Partnership		5,285,285	4,017,034	4,199,856	182,822
Open Doors		343,812	420,387	566,122	145,735
Running Start		2,343,535	2,914,848	3,178,503	263,655
Special Education	3210	5,428,077	6,699,661	6,090,693	(608,968)
Levy Equalization (LEA)	3300	14,735,211	4,045,811	4,045,811	0
Mascot Grant	4100	74,754	-	248,005	248,005
Para FCS		204,175	104,239	104,239	-
Special Ed	4121	21,545,176	24,775,813	25,285,503	509,690
Learning Assistance (LAP)	4155	10,330,277	10,934,160	10,934,161	1
State Institution (JJC)	4156	363,195	350,000	401,685	51,685
Spec./Pilot (TAP/Cert Bonus)	4158	105,258	7,015	62,332	55,317
Juveniles In Jails		38,786	55,000	134,317	79,317
Certified Teacher Bonus		1,413,156	1,434,550	1,434,557	7
Teacher Evaluation Grant		53,294	70,000	72,049	2,049
CTE Equipment Grant		-	-	195,366	195,366
Transitional Bilingual	4165	4,197,880	4,732,232	4,770,097	37,865
Highly Capable	4174	516,372	546,108	553,056	6,948
School Food Ser. (State)	4198	237,075	832,329	861,730	29,400
Transportation Operation	4199	8,860,448	9,937,525	9,937,525	-
Other State Revenue (ECEAP)	4300	2,664,225	2,604,040	2,761,750	157,710
State Special Ed Medicaid		81,036	125,000	201,947	76,947
State Enrollment Stabilization		2,367,287	-	8,185	8,185
State Enrollment Stabilization- Tri Tech		151,066	-	-	-
LEA Stabilization		1,012,702	-	-	-
Federal ESSER II		8,428,474	-	-	-



**Kennewick School District  
Revenue Variance Analysis  
For School Year 22/23**

Revenue Description	Acct	Actual 21/22 Thru Aug 2022	Projected 22/23 Thru Aug 2023	Actual 22/23 Thru Aug 2023	Actual - Projected Variance
Federal Stimulus - Principal Mentor		-	-	3,000	
Federal ESSER III		1,014,002	12,700,000	13,391,981	691,981
Federal - ESSER Homeless		-	-	5,755	
ESSER III Learning Loss		867,426	2,300,000	2,298,477	(1,523)
McKinney Vento Grant		-	-	-	-
Learn To Return/Worforce Dev Grant-COVID		507,504	129,250	169,719	40,469
IDEA ARP COVID SPED		504,053	-	488,674	488,674
Fed. Spec. Ed. Supplemental	6124	4,011,690	3,600,000	3,818,092	218,092
Federal Voc. (Carl Perkins)	6138	136,076	123,500	125,157	1,657
Federal S. C. (Carl Perkins)	6146	81,891	8,191	59,508	51,317
Federal Disadvantaged	6151	7,215,777	7,350,000	7,647,371	297,371
Federal School Improvement	6152	717,669	1,100,000	1,313,431	213,431
Federal Migrant	6153	1,743,405	1,940,000	2,066,624	126,624
Federal Limited Eng. Prof.	6164	420,353	510,000	351,503	(158,497)
Summer Food Program	6189	-	149,000	-	(149,000)
Federal Food Services	6198	11,433,514	11,000,000	11,136,721	136,721
Supply Chain Assistance		-	692,065	567,467	(124,598)
Special Purpose Grants	6200	167,965	-	-	-
Fed Grants Through Other Agencies	6300	75,640	5,000	53,799	48,799
Special Ed Medicaid		202,589	200,000	259,119	59,119
USDA Commodities	6998	556,739	700,239	671,876	(28,363)
Program Participation (SRC)	7100	361,982	450,000	416,138	(33,862)
Other School Spec. Ed.	7121	-	30,000	12,855	(17,145)
Other School CTE (TAEC)	7131	42,297	39,464	48,341	8,877
Skills Center	7145	85,499	-	72,926	72,926
Edvisions/Murdock		10,000	25,440	-	(25,440)
Battelle		-	15,902	-	-
Refuge Impact Grant/SOW		82,960	87,170	132,170	45,000
WA Kids		42,870	4,000	-	(4,000)
Other Grants		126,650	85,000	150,762	
Other Entities/JROTC	8100	72,676	77,500	80,214	2,714
<b>Total Revenue</b>		<b>\$ 288,888,398</b>	<b>\$ 288,840,019</b>	<b>\$ 293,384,323</b>	<b>\$ 4,544,305</b>



**Kennewick School District  
Wage & Benefit Variance Analysis  
For School Year 22/23**

Account Description	Actual 21/22 Thru Aug 2022	Projected 22/23 Thru Aug 2023	Actual 22/23 Thru Aug 2023	Actual - Projected Variance
EMPLOYEE BENEFITS	65,724,507	70,081,788	70,109,379	27,591
PAYROLL: CERTIFICATED STAFF	132,210,895	136,766,863	136,430,052	(336,811)
PAYROLL: CLASSIFIED STAFF	41,686,643	44,839,420	45,037,456	198,036
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 239,622,045</b>	<b>\$ 251,688,071</b>	<b>\$ 251,576,888</b>	<b>\$ (111,184)</b>

**Kennewick School District  
Variance Report  
By Materials, Supplies, Operating Costs (MSOC) Within Activity  
For School Year 22/23**

Activity Description	Actual 21/22 Thru Aug 2022	Projected 22/23 Thru Aug 2023	Actual 22/23 Thru Aug 2023	Actual - Projected Variance
Board of Directors	524,554	350,000	359,042	9,042
Superintendent's Office	14,940	10,000	19,025	9,025
Business Office	243,836	250,000	230,942	(19,058)
Human Resources	188,152	200,000	110,169	(89,831)
Public Relations	226,756	250,000	267,598	17,598
Supervision	285,557	350,000	397,210	47,210
Learning Resources	312,153	350,000	421,609	71,609
Principals Office	346,968	400,000	382,723	(17,277)
Guidance & Counseling	1,168,838	1,600,000	1,702,212	102,212
Pupil Management	503,123	675,000	863,232	188,232
Health Services	414,176	700,000	737,765	37,765
Teaching	9,786,143	12,000,000	11,690,715	(309,285)
Extracurricular	586,444	900,000	1,174,876	274,876
Professional Development	1,860,131	1,800,000	2,045,492	245,492
Classroom Instruction Equipment	1,271,615	1,300,000	1,755,436	455,436
Professional Development	2,266,175	1,500,000	1,609,161	109,161
Food Service Supervision	779,488	750,000	636,753	(113,247)
Food	3,169,081	3,800,000	3,462,577	(337,423)
Food Service Operations	987,092	1,030,000	860,515	(169,485)
Transfers Food Service	(22,883)	-	(31,718)	(31,718)
Transportation Supervision	31,003	30,000	25,356	(4,644)
Transportation Operations	907,214	900,000	1,013,136	113,136
Transportation Maint	358,649	350,000	318,322	(31,678)
Transportation Insurance	283,436	265,000	277,267	12,267
Transfers	(354,869)	(318,920)	(266,849)	52,071
Maintenance Supervision	3,397	5,000	1,846	(3,154)
Maintenance Grounds	601,005	500,000	999,912	499,912
Operation of Buildings	781,237	530,000	621,997	91,997
Maintenance of Buildings	3,080,310	2,000,000	2,083,626	83,626
Utilities	3,536,196	3,800,000	3,862,780	62,780
Building Security	145,303	95,000	44,590	(50,410)
Insurance	2,421,695	2,640,000	2,629,119	(10,881)
Information Services	4,238,434	3,500,000	3,358,030	(141,970)
Business Plus (Location 240)	25,383	25,000	3,444	(21,556)
Printing	130,027	130,000	187,911	57,911
Warehouse Distribution	54,473	50,000	59,695	9,695
Motor Pool	(51,574)	150,000	85,474	(64,526)
<b>Subtotal MSOC By Activity</b>	<b>\$ 41,615,798</b>	<b>\$ 43,566,080</b>	<b>\$ 44,827,717</b>	<b>\$ 1,261,637</b>