

YAKIMA SCHOOL DISTRICT

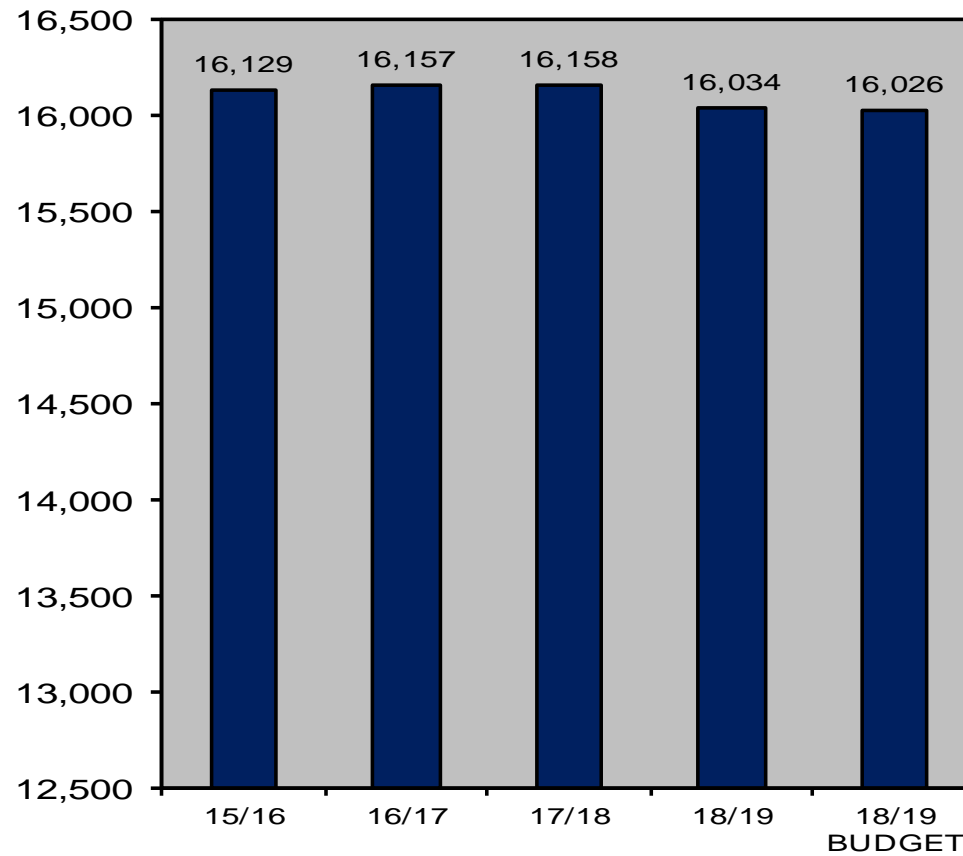
**2018/19
FISCAL YEAR-END REPORT**

DECEMBER 2019



Student Enrollment

15/16	16/17	17/18	18/19	18/19 BUDGET
16,129	16,157	16,158	16,034	16,026



Executive Summary

TEACHING & LEARNING FOCUS FOR 2018-2109

Intentional Data Reviews for ILT and Teacher Teams

Focused on:

- Increasing Student Achievement and meeting District Goals
- Professional development to increase effectiveness of district, building, and grade level/content teams

Executive Summary

TEACHING & LEARNING FOCUS FOR 2018-2019 (CONT)

Academic Achievement

- Reading literacy focus.
 - Continued refinement of Reading Wonders/ Wonder Works/ Maravillas at Elementary level
- Continued Districtwide backward planning in ELA and Mathematics, and English Learner services focused on increasing teacher coaching and instructional leadership

Social/Emotional Support

- Implementation of PBIS: Positive Behavior Intervention and Supports
- Focused on Tier I, II, & III student support teams

Did Expenditures Exceed Revenue? **NO**

2018-19 FINAL

ANALYSIS OF THE ACTUAL REVENUE AND EXPENDITURES

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
REGULAR INSTRUCTION		108,150,898	
DISTRICT WIDE SUPPORT SERVICES		26,646,823	
	112,813,024	134,797,720	(21,984,696)
SPECIAL EDUCATION	24,457,951	29,499,730	(5,041,780)
CAREER & TECHNICAL EDUCATION	9,906,732	9,503,761	402,971
SKILLS CENTER INSTRUCTION	4,717,927	4,352,479	365,448
LAP (INCLUDING HIGH POVERTY ENHANCEMENT)	9,682,057	10,056,922	(374,866)
BILINGUAL	5,641,681	5,642,809	(1,129)
HIGHLY CAPABLE	292,187	292,245	(58)
FEDERAL GRANTS	14,827,646	14,341,337	486,309
OTHER STATE GRANTS/PROGRAMS	3,498,527	4,052,796	(554,269)
LOCAL GRANTS	176,656	195,500	(18,844)
FOOD SERVICES PROGRAM	9,637,670	9,091,928	545,741
PUPIL TRANSPORTATION OPERATIONS	3,761,790	3,519,953	241,838
LEVY	10,593,283		10,593,283
LOCAL EFFORT ASSISTANCE	17,044,930		17,044,930
MISCELLANEOUS LOCAL REVENUES	2,442,833		2,442,833
FEDERAL GRANT INDIRECTS	235,504		235,504
LAP, BILINGUAL, HIGHLY CAPABLE INDIRECTS	1,142,305		1,142,305
OTHER STATE GRANTS INDIRECTS	124,982		124,982
Subtotal	\$230,997,683	\$225,347,182	\$5,650,502
TRANSFER TO DEBT SERVICE FUND (LEVY)			(657,391)
TOTALS	\$230,997,683	\$225,347,182	\$4,993,111
BEGINNING FUND BALANCE:	\$18,739,775		
YEAR-END FUND BALANCE:	\$23,732,885		
	\$4,993,111		

Fund Balance Detail

BREAKDOWN OF ENDING FUND BALANCE

Nonspendable:

<i>GL 840 Inventory & Prepaid Items</i>	173,630	
Total Nonspendable Fund Balance		173,630

Restricted:

GL 821 Restricted for Carryover of Restricted Revenues:

Programs 01, 21, 56 State PD Funding	414,101	
Program 31 & 34 - Career & Tech Ed	910,518	
Program 55 - LAP & LAP High Poverty Enhancement	589,080	
Programs 06xx - 09xx Local Grants	156,954	
Programs 58xx, 8815, 8816	222,792	
Program 9900 Transportation	241,838	
Total GL 821	<hr/>	2,535,283
<i>GL 825 Restricted for Skills Centers</i>		1,165,750
<i>GL 830 Restricted for Debt Service</i>		657,600
<i>GL 845 Restricted for Self Insurance</i>		1,405,000
Total Restricted Fund Balance		<hr/> 5,763,633

Committed:

<i>GL 870 Committed ESD105 Unemployment Pool</i>	140,920	
Total Committed Fund Balance		140,920

Assigned:

GL 888 Other Purposes:

Building Budgets	700,196	
EE Group Inservice (CBA)	46,989	
Levy - T&L	891,437	
Department Budgets	512,536	
Total GL 888	<hr/>	2,151,158
Total Assigned Fund Balance		<hr/> 2,151,158

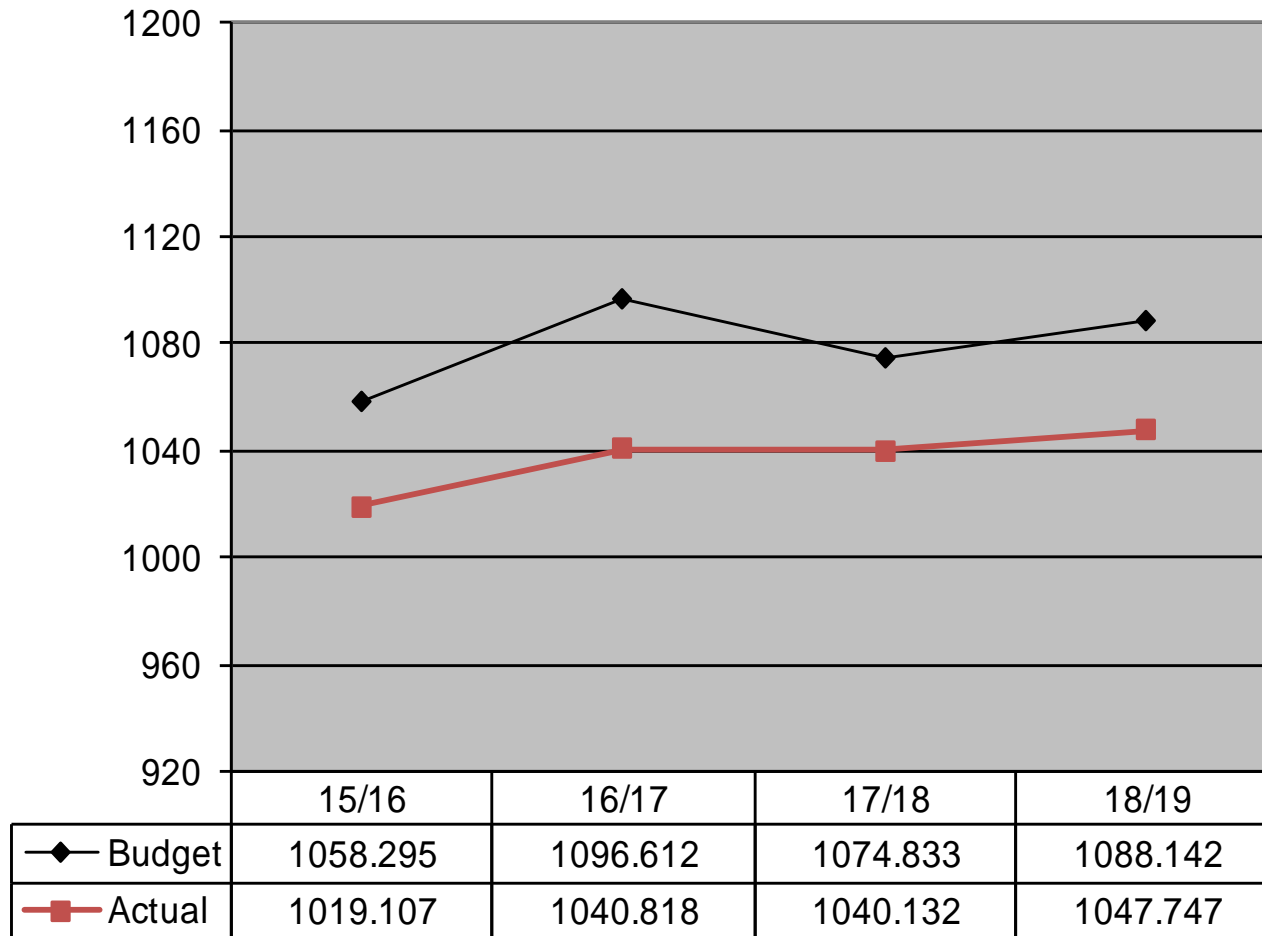
Unassigned:

<i>GL 890 Unassigned Fund Balance</i>	4,236,192	
<i>GL 891 Unassigned Minimum Fund Balance Policy</i>	11,267,352	
Total Unassigned Fund Balance	<hr/>	15,503,544

Total Ending Fund Balance		<hr/> \$23,732,885
----------------------------------	--	---------------------------

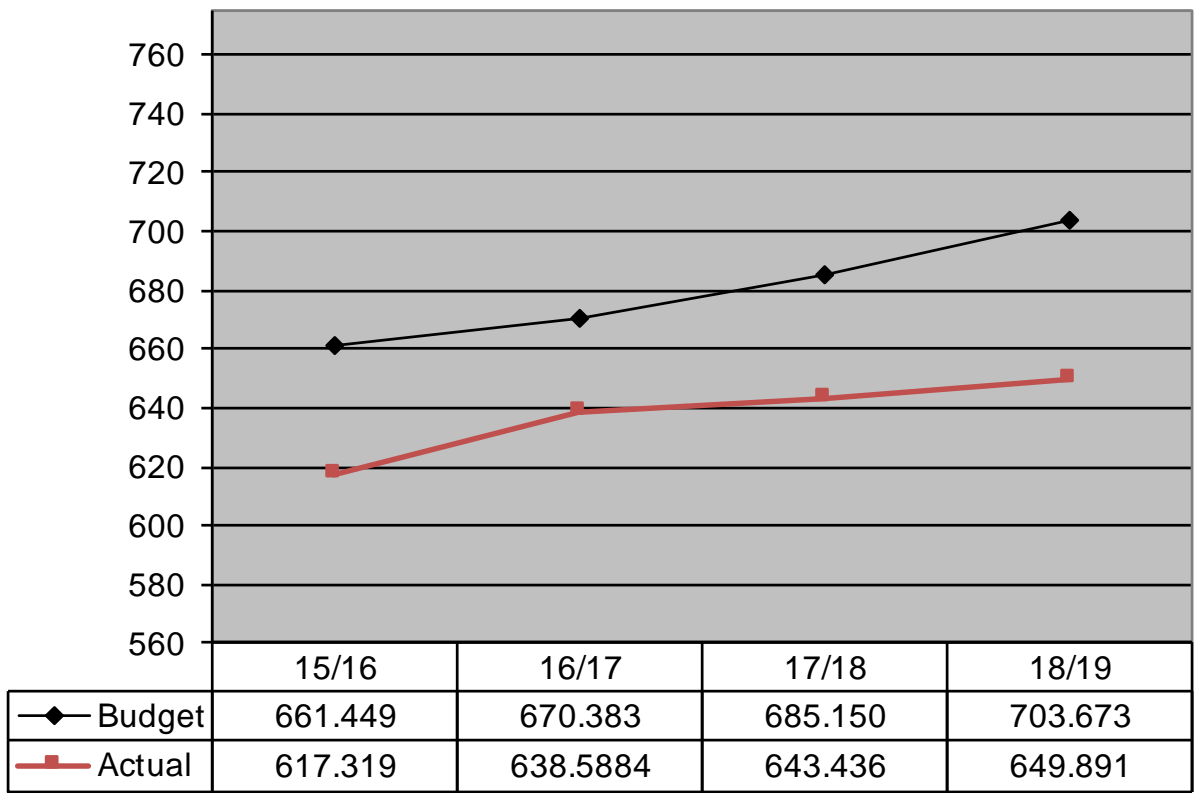
Staffing – Certificated FTE

Salary for persons who hold a professional education certificate issued by the Office of Superintendent of Public Instruction



Staffing – Classified FTE

Salary for persons in positions that are not certificated, such as para-educators, office/clerical staff, bus drivers, cooks, maintenance staff and custodians



Revenue History

REVENUE TYPE	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2018/19
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$13,952,283 7.25%	\$14,153,149 7.14%	\$13,950,627 6.52%	\$10,593,283 4.59%	\$10,624,257 4.52%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$1,157,970 0.60%	\$2,414,688 1.22%	\$1,635,403 0.76%	\$2,404,195 1.04%	\$715,145 0.30%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$151,270,275 78.59%	\$155,585,257 78.51%	\$172,301,028 80.50%	\$192,636,231 83.39%	\$193,140,470 82.18%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$25,557,776 13.28%	\$25,251,751 12.74%	\$25,722,060 12.02%	\$24,993,428 10.82%	\$30,253,866 12.87%
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$552,617 0.29%	\$756,409 0.38%	\$440,880 0.21%	\$370,546 0.16%	\$280,050 0.12%
TOTAL REVENUES	\$192,490,921 100.00%	\$198,161,254 100.00%	\$214,049,997 100.00%	\$230,997,683 100.00%	\$235,013,788 100.00%

EXPENDITURES

Program Expenditure History

PROGRAM	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2018/19
Regular Instruction (00)	\$84,353,562	\$94,144,616	\$100,369,957	\$107,887,259	\$105,514,838
% of Total Budget	46.4%	47.8%	45.8%	47.9%	44.8%
Federal Stimulus (11/12/13/14/18/19)	\$0	\$0	\$0	\$0	\$0
% of Total Budget	0.0%	0.0%	0.0%	0.0%	0.0%
Special Education (20)	\$23,034,218	\$25,049,159	\$29,394,481	\$32,942,478	\$32,757,555
% of Total Budget	12.7%	12.7%	13.4%	14.6%	13.9%
Vocational Instruction (30)	\$6,909,676	\$6,910,335	\$9,419,632	\$9,676,733	\$10,611,174
% of Total Budget	3.8%	3.5%	4.3%	4.3%	4.5%
Skills Center Instruction (40)	\$3,862,673	\$4,005,088	\$4,326,293	\$4,429,548	\$4,880,784
% of Total Budget	2.1%	2.0%	2.0%	2.0%	2.1%
Compensatory Programs (50/60)	\$26,001,247	\$25,076,736	\$28,983,769	\$28,860,889	\$29,982,370
% of Total Budget	14.3%	12.7%	13.2%	12.8%	12.7%
Other Instructional Programs (70)	\$1,017,035	\$1,233,872	\$1,329,161	\$1,439,847	\$7,490,874
% of Total Budget	0.6%	0.6%	0.6%	0.6%	3.2%
Community Services (80)	\$391,347	\$427,980	\$468,790	\$433,363	\$620,240
% of Total Budget	0.2%	0.2%	0.2%	0.2%	0.3%
Support Services (90)	\$36,142,311	\$39,923,591	\$44,683,759	\$39,677,063	\$43,581,782
% of Total Budget	19.9%	20.3%	20.4%	17.6%	18.5%
TOTAL EXPENDITURES	\$181,712,069	\$196,771,377	\$218,975,842	\$225,347,181	\$235,439,617

EXPENDITURES BY PROGRAM

Teaching Expenditure History

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2018/19
TEACHING ACTIVITIES					
27 - Teaching	\$101,754,269	\$107,976,681	\$122,419,860	\$132,434,662	\$141,238,316
28 - Extracurricular	\$2,707,962	\$2,917,221	\$3,047,097	\$3,205,185	\$2,956,453
TOTAL TEACHING ACTIVITIES	\$104,462,231	\$110,893,901	\$125,466,957	\$135,639,847	\$144,194,769
TEACHING SUPPORT					
22 - Learning Resources	\$2,772,612	\$3,072,279	\$2,548,692	\$2,263,797	\$2,272,613
24 - Guidance and Counseling	\$5,553,742	\$6,050,133	\$6,723,555	\$7,762,019	\$7,082,162
25 - Pupil Management & Safety	\$1,560,067	\$1,618,427	\$1,731,125	\$1,743,384	\$1,676,920
26 - Health Services	\$7,276,507	\$7,631,610	\$9,355,927	\$10,997,581	\$9,933,090
29 - Payments to Other School Districts	\$0	\$0	\$0	\$0	\$0
31 - Instructional PD	\$6,907,831	\$7,361,323	\$7,182,982	\$6,947,928	\$7,646,450
32 - Instructional Technology	\$489,952	\$1,134,821	\$1,786,782	\$694,108	\$644,377
33 - Curriculum	\$1,245,788	\$2,663,612	\$1,885,834	\$815,125	\$651,938
TOTAL TEACHING SUPPORT	\$25,806,499	\$29,532,204	\$31,214,897	\$31,223,942	\$29,907,550

TEACHING EXPENDITURE COMPARING TO LIKE SIZE DISTRICTS 2017-2018

District Name	Total Enrollment	Total General Fund Expenditures	Teaching (Activity Codes 27, 28, 29)			Teaching Support (Activity Codes 22, 24, 25, 26, 31, 32, 33)			Total Teaching (Activity Codes 22 & 24-33)		
			Teaching Expenditures	% Teaching to Total	Teaching Per Pupil	Teaching Support Expenditures	% Teaching Support to Total	Teaching Support Per Pupil	Total Teaching Expenditures	% Total Teaching to Total	Total Per Pupil
State Total	1,112,719.23	14,281,633,855	8,255,344,491	57.8%	7,419.07	1,834,216,562	12.8%	1,648.41	10,089,561,053	70.6%	9,067.48
10,000-19,999											
Highline	19,587.48	269,187,697	157,126,867	58.4%	8,021.80	36,377,252	13.5%	1,857.17	193,504,119	71.9%	9,878.97
Kennewick	19,003.05	223,237,973	127,117,905	56.9%	6,689.34	34,487,043	15.4%	1,814.82	161,604,948	72.4%	8,504.16
Pasco	18,139.41	226,680,987	139,502,431	61.5%	7,690.57	25,305,673	11.2%	1,395.07	164,808,104	72.7%	9,085.64
Auburn	16,721.53	215,358,325	116,651,396	54.2%	6,976.12	42,465,654	19.7%	2,539.58	159,117,050	73.9%	9,515.70
Yakima	16,589.51	218,975,842	125,466,957	57.3%	7,563.03	31,214,897	14.3%	1,881.60	156,681,854	71.6%	9,444.63
Renton	15,985.61	214,714,221	121,090,189	56.4%	7,574.95	33,374,080	15.5%	2,087.76	154,464,269	71.9%	9,662.71
Mukilteo	15,979.89	207,367,372	130,431,705	62.9%	8,162.24	21,472,817	10.4%	1,343.74	151,904,522	73.3%	9,505.98
North Thurston	15,111.51	191,493,994	94,871,929	49.5%	6,278.12	42,403,787	22.1%	2,806.06	137,275,716	71.7%	9,084.18
Central Valley	14,070.04	171,038,197	102,916,928	60.2%	7,314.62	19,653,862	11.5%	1,396.86	122,570,791	71.7%	8,711.47
Richland	13,692.80	157,874,264	89,974,093	57.0%	6,570.91	22,292,422	14.1%	1,628.04	112,266,514	71.1%	8,198.95
Battle Ground	13,377.86	157,257,088	93,371,779	59.4%	6,979.58	16,359,845	10.4%	1,222.90	109,731,625	69.8%	8,202.48
Clover Park	13,183.91	179,215,450	98,640,803	55.0%	7,481.91	25,583,003	14.3%	1,940.47	124,223,806	69.3%	9,422.38
Bellingham	11,669.43	148,578,245	90,168,646	60.7%	7,726.91	18,084,222	12.2%	1,549.71	108,252,868	72.9%	9,276.62
Central Kitsap	11,498.96	143,260,705	89,487,042	62.5%	7,782.19	13,330,748	9.3%	1,159.30	102,817,790	71.8%	8,941.49
Marysville	10,985.39	149,098,247	85,416,600	57.3%	7,775.47	16,591,807	11.1%	1,510.35	102,008,407	68.4%	9,285.82
Mead	10,406.00	126,313,603	72,772,462	57.6%	6,993.32	15,375,370	12.2%	1,477.55	88,147,832	69.8%	8,470.87
Olympia	10,107.79	123,512,992	74,594,389	60.4%	7,379.89	13,936,265	11.3%	1,378.76	88,530,654	71.7%	8,758.66
Snohomish	10,028.10	128,702,392	74,504,001	57.9%	7,429.52	16,374,634	12.7%	1,632.87	90,878,635	70.6%	9,062.40
South Kitsap	10,024.52	124,620,964	70,617,750	56.7%	7,044.50	16,736,000	13.4%	1,669.51	87,353,750	70.1%	8,714.01
Total 19	266,162.79	3,376,488,559	1,954,723,871	57.9%	7,344.09	461,419,381	13.7%	1,733.60	2,416,143,251	71.6%	9,077.69

TEACHING EXPENDITURE

COMPARING TO OUR SURROUNDING DISTRICTS

2017-2018

County	District	Total Enrollment	Total General Fund Expenditures	Teaching (Activity Codes 27, 28, 29)			Teaching Support (Activity Codes 22, 24, 25, 26, 31, 32, 33)			Total Teaching (Activity Codes 22 & 24-33)		
				Teaching Expenditures	% Teaching to Total	Teaching Per Pupil	Teaching Support Expenditures	% Teaching Support to Total	Teaching Support Per Pupil	Total Teaching Expenditures	% Total Teaching to Total	Total Per Pupil
State Total		1,112,719.23	14,281,633,855	8,255,344,491	57.8%	7,419.07	1,834,216,562	12.8%	1,648.41	10,089,561,053	70.6%	9,067.48
Yakima Co.												
	Union Gap	613.91	7,765,240	4,203,141	54.1%	6,846.51	1,259,882	16.2%	2,052.23	5,463,023	70.4%	8,898.74
	Naches Valley	1,300.97	16,340,054	9,406,286	57.6%	7,230.21	1,467,849	9.0%	1,128.27	10,874,135	66.5%	8,358.48
	Yakima	16,589.51	218,975,842	125,466,957	57.3%	7,563.03	31,214,897	14.3%	1,881.60	156,681,854	71.6%	9,444.63
	East Valley (Yakima)	3,233.82	38,413,564	21,729,194	56.6%	6,719.36	5,104,584	13.3%	1,578.50	26,833,778	69.9%	8,297.86
	Selah	3,697.13	42,253,491	25,665,763	60.7%	6,942.08	4,396,976	10.4%	1,189.29	30,062,739	71.1%	8,131.37
	Mabton	884.71	11,894,886	5,752,705	48.4%	6,502.36	1,677,828	14.1%	1,896.47	7,430,532	62.5%	8,398.83
	Grandview	3,737.02	43,262,006	22,340,038	51.6%	5,978.04	7,167,183	16.6%	1,917.89	29,507,220	68.2%	7,895.92
	Sunnyside	6,835.33	86,255,325	44,019,846	51.0%	6,440.05	11,429,282	13.3%	1,672.09	55,449,127	64.3%	8,112.14
	Toppenish	4,268.41	52,922,455	29,307,705	55.4%	6,866.19	6,067,016	11.5%	1,421.38	35,374,721	66.8%	8,287.56
	Highland	1,140.38	14,765,948	8,461,868	57.3%	7,420.22	1,180,563	8.0%	1,035.24	9,642,431	65.3%	8,455.45
	Granger	1,455.32	20,007,828	11,037,950	55.2%	7,584.55	2,141,971	10.7%	1,471.82	13,179,920	65.9%	9,056.37
	Zillah	1,301.44	15,328,179	8,500,175	55.5%	6,531.36	1,479,208	9.7%	1,136.59	9,979,383	65.1%	7,667.95
	Wapato	3,403.10	43,072,535	22,628,956	52.5%	6,649.51	5,338,166	12.4%	1,568.62	27,967,122	64.9%	8,218.13
	West Valley (Yakima)	5,376.34	59,394,315	32,643,363	55.0%	6,071.67	8,135,737	13.7%	1,513.25	40,779,100	68.7%	7,584.92
	Mount Adams	915.96	14,972,841	8,153,078	54.5%	8,901.13	1,411,110	9.4%	1,540.58	9,564,188	63.9%	10,441.71
	County Total	54,753.35	685,624,509	379,317,023	55.3%	6,927.74	89,472,251	13.0%	1,634.10	468,789,274	68.4%	8,561.64

SUPPORT SERVICES EXPENDITURE HISTORY

Support Services Expenditure History

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018//19	Budget 2018//19
OTHER SUPPORTIVE ACTIVITIES					
42 - Food Costs	\$654,664	\$821,595	\$890,992	\$653,522	\$360,650
44 - Food Services - Operations	\$8,111,763	\$7,949,413	\$8,102,436	\$8,481,304	\$9,472,582
49 - Food Services - Catering	(\$3,042)	(\$12,329)	(\$8,751)	(\$7,527)	(\$5,000)
52 - Transportation Operations	\$2,407,360	\$2,493,055	\$2,789,379	\$2,933,797	\$2,808,103
53 - Transportation Maintenance	\$343,565	\$428,688	\$389,669	\$405,113	\$538,843
56 - Transportation Insurance	\$113,693	\$115,762	\$134,501	\$139,823	\$138,000
59 - Transportation In-District Transfers	(\$436,592)	(\$473,166)	(\$562,878)	(\$541,598)	(\$450,000)
62 - Grounds Maintenance	\$2,020,564	\$1,345,284	\$1,118,176	\$1,252,009	\$1,114,468
63 - Operation of Buildings - Custodial	\$5,253,566	\$5,531,976	\$5,701,271	\$5,804,468	\$6,002,326
64 - Maintenance Department	\$3,937,283	\$6,452,149	\$10,192,725	\$3,886,603	\$6,313,976
65 - Utilities	\$3,608,348	\$4,271,021	\$3,916,170	\$3,767,251	\$4,189,458
67 - Building Security	\$34,775	\$32,836	\$25,560	\$42,585	\$58,000
68 - Insurance	\$1,268,174	\$1,305,366	\$1,371,835	\$1,515,092	\$1,410,000
72 - Information Systems	\$3,066,959	\$3,668,743	\$3,908,522	\$4,162,386	\$4,818,810
73 - Printing	\$25,602	\$18,802	\$20,140	\$16,315	\$26,598
74 - Warehousing and Distribution	\$237,483	\$220,244	\$222,844	\$247,592	\$363,956
75- Mtr Pool	\$0	\$0	\$911	\$0	\$0
TOTAL OTHER SUPPORTIVE ACT	\$30,644,165	\$34,169,440	\$38,213,504	\$32,758,736	\$37,160,770

SUPPORT SERVICES EXPENDITURE COMPARISON TO LIKE SIZE DISTRICTS 2017-2018

District Name	Total Enrollment	Total General Fund Expenditures	School Food Service (Activity Codes 42 & 44 Less 49)			Maintenance & Operation (Activity Codes 62-65 & 67)		
			School Food Service Expenditures	% School Food Service to Total	School Food Service Per Pupil	Maintenance & Operation Expenditures	% Maintenance & Operation to Total	Maintenance & Operation Per Pupil
State Total	1,112,719.23	14,281,633,855	386,941,534	2.7%	347.74	1,074,995,940	7.5%	966.10
10,000-19,999								
Highline	19,587.48	269,187,697	8,171,332	3.0%	417.17	19,923,684	7.4%	1,017.16
Kennewick	19,003.05	223,237,973	7,536,484	3.4%	396.59	16,533,113	7.4%	870.02
Pasco	18,139.41	226,680,987	7,094,501	3.1%	391.11	14,732,785	6.5%	812.20
Auburn	16,721.53	215,358,325	6,359,559	3.0%	380.32	13,603,564	6.3%	813.54
Yakima	16,589.51	218,975,842	8,984,677	4.1%	541.59	20,953,902	9.6%	1,263.08
Renton	15,985.61	214,714,221	5,679,274	2.6%	355.27	15,124,144	7.0%	946.11
Mukilteo	15,979.89	207,367,372	5,692,750	2.7%	356.24	14,131,469	6.8%	884.33
North Thurston	15,111.51	191,493,994	5,419,770	2.8%	358.65	13,372,391	7.0%	884.91
Central Valley	14,070.04	171,038,197	4,954,598	2.9%	352.14	11,558,583	6.8%	821.50
Richland	13,692.80	157,874,264	4,037,344	2.6%	294.85	11,162,346	7.1%	815.20
10,000-19,999 (cont.)								
Battle Ground	13,377.86	157,257,088	3,084,744	2.0%	230.59	12,341,847	7.8%	922.56
Clover Park	13,183.91	179,215,450	6,582,525	3.7%	499.28	12,937,452	7.2%	981.31
Bellingham	11,669.43	148,578,245	3,868,460	2.6%	331.50	10,798,988	7.3%	925.41
Central Kitsap	11,498.96	143,260,705	3,544,253	2.5%	308.22	9,932,110	6.9%	863.74
Marysville	10,985.39	149,098,247	4,372,878	2.9%	398.06	12,418,976	8.3%	1,130.50
Mead	10,406.00	126,313,603	2,924,851	2.3%	281.07	12,175,424	9.6%	1,170.04
Olympia	10,107.79	123,512,992	2,770,863	2.2%	274.13	9,763,223	7.9%	965.91
Snohomish	10,028.10	128,702,392	2,441,128	1.9%	243.43	8,658,126	6.7%	863.39
South Kitsap	10,024.52	124,620,964	3,427,724	2.8%	341.93	9,492,805	7.6%	946.96
Total 19	266,162.79	3,376,488,559	96,947,715	2.9%	364.24	249,614,933	7.4%	937.83

SUPPORT SERVICES EXPENDITURE COMPARISON TO LIKE SIZE DISTRICTS 2017-2018 (CONT)

District Name	Total Enrollment	Total General Fund Expenditures	Pupil Transportation (Activity Codes 52, 53, 56 less 59)			Other (Activity Codes 68 & 72-91)		
			Pupil Transportation Expenditures	% Pupil Transportation to Total	Pupil Transportation Per Pupil	Total Other Expenditures	% Other to Total	Other Per Pupil
State Total	1,112,719.23	14,281,633,855	478,733,277	3.4%	430.24	430,914,029	3.0%	387.26
10,000-19,999								
Highline	19,587.48	269,187,697	6,129,832	2.3%	312.95	7,286,183	2.7%	371.98
Kennewick	19,003.05	223,237,973	5,366,298	2.4%	282.39	7,430,965	3.3%	391.04
Pasco	18,139.41	226,680,987	7,311,669	3.2%	403.08	5,276,334	2.3%	290.88
Auburn	16,721.53	215,358,325	6,480,717	3.0%	387.57	4,693,144	2.2%	280.66
Yakima	16,589.51	218,975,842	2,750,672	1.3%	165.81	5,524,253	2.5%	333.00
Renton	15,985.61	214,714,221	7,930,438	3.7%	496.10	3,946,629	1.8%	246.89
Mukilteo	15,979.89	207,367,372	6,701,347	3.2%	419.36	6,153,612	3.0%	385.08
North Thurston	15,111.51	191,493,994	5,843,480	3.1%	386.69	5,386,973	2.8%	356.48
Central Valley	14,070.04	171,038,197	4,646,039	2.7%	330.21	7,469,416	4.4%	530.87
Richland	13,692.80	157,874,264	3,443,840	2.2%	251.51	7,354,986	4.7%	537.14
Battle Ground	13,377.86	157,257,088	8,741,277	5.6%	653.41	3,236,840	2.1%	241.95
Clover Park	13,183.91	179,215,450	5,733,461	3.2%	434.88	5,393,924	3.0%	409.13
Bellingham	11,669.43	148,578,245	3,174,084	2.1%	272.00	2,481,025	1.7%	212.61
Central Kitsap	11,498.96	143,260,705	5,263,695	3.7%	457.75	4,961,353	3.5%	431.46
Marysville	10,985.39	149,098,247	5,837,194	3.9%	531.36	4,592,522	3.1%	418.06
Mead	10,406.00	126,313,603	4,172,828	3.3%	401.00	4,116,162	3.3%	395.56
Olympia	10,107.79	123,512,992	3,713,516	3.0%	367.39	2,768,159	2.2%	273.86
Snohomish	10,028.10	128,702,392	4,330,854	3.4%	431.87	6,350,677	4.9%	633.29
South Kitsap	10,024.52	124,620,964	4,860,724	3.9%	484.88	3,958,683	3.2%	394.90
Total 19	266,162.79	3,376,488,559	102,431,965	3.0%	384.85	98,381,839	2.9%	369.63

SUPPORT SERVICES COMPARING TO OUR SURROUNDING DISTRICTS 2017-2018

County	District	Total Enrollment	Total General Fund Expenditures	School Food Service (Activity Codes 42 & 44 Less 49)			Maintenance & Operation (Activity Codes 62-65 & 67)		
				School Food Service Expenditures	% School Food Service to Total	School Food Service Per Pupil	Maintenance & Operation Expenditures	% Maintenance & Operation to Total	Maintenance & Operation Per Pupil
State Total		1,112,719.23	14,281,633,855	386,941,534	2.7%	347.74	1,074,995,940	7.5%	966.10
Yakima Co.									
	Union Gap	613.91	7,765,240	477,574	6.2%	777.92	718,692	9.3%	1,170.68
	Naches Valley	1,300.97	16,340,054	558,569	3.4%	429.35	1,391,099	8.5%	1,069.28
	Yakima	16,589.51	218,975,842	8,984,677	4.1%	541.59	20,953,902	9.6%	1,263.08
	East Valley (Yakima)	3,233.82	38,413,564	1,134,210	3.0%	350.73	2,979,684	7.8%	921.41
	Selah	3,697.13	42,253,491	1,193,176	2.8%	322.73	3,102,110	7.3%	839.06
	Mabton	884.71	11,894,886	505,865	4.3%	571.79	932,435	7.8%	1,053.94
	Grandview	3,737.02	43,262,006	2,032,996	4.7%	544.02	3,271,598	7.6%	875.46
	Sunnyside	6,835.33	86,255,325	4,795,639	5.6%	701.60	7,212,489	8.4%	1,055.18
	Toppenish	4,268.41	52,922,455	2,491,701	4.7%	583.75	4,858,025	9.2%	1,138.13
	Highland	1,140.38	14,765,948	645,309	4.4%	565.87	1,361,960	9.2%	1,194.30
	Granger	1,455.32	20,007,828	1,041,500	5.2%	715.65	1,619,240	8.1%	1,112.63
	Zillah	1,301.44	15,328,179	577,894	3.8%	444.04	1,401,694	9.1%	1,077.03
	Wapato	3,403.10	43,072,535	2,074,961	4.8%	609.73	3,249,719	7.5%	954.93
	West Valley (Yakima)	5,376.34	59,394,315	1,906,700	3.2%	354.65	4,905,483	8.3%	912.42
	Mount Adams	915.96	14,972,841	509,682	3.4%	556.45	1,699,746	11.4%	1,855.70
	County Total	54,753.35	685,624,509	28,930,453	4.2%	528.38	59,657,878	8.7%	1,089.57

SUPPORT SERVICES COMPARING TO OUR SURROUNDING DISTRICTS 2017-2018 (CONT)

County	District	Total Enrollment	Total General Fund Expenditures	Pupil Transportation (Activity Codes 52, 53, 56 less 59)			Other (Activity Codes 68 & 72-91)		
				Pupil Transportation Expenditures	% Pupil Transportation to Total	Pupil Transportation Per Pupil	Total Other Expenditures	% Other to Total	Other Per Pupil
State Total		1,100,703.43	13,078,660,404	430,771,192	3.3%	391.36	389,590,041	3.0%	353.95
Yakima Co.									
	Union Gap	640.70	7,408,431	97,463	1.3%	152.12	274,659	3.7%	428.69
	Naches Valley	1,325.16	15,312,527	744,193	4.9%	561.59	519,282	3.4%	391.86
	Yakima	16,470.17	196,771,377	2,564,340	1.3%	155.70	5,213,155	2.6%	316.52
	East Valley	3,199.63	36,371,014	1,181,019	3.2%	369.11	1,089,901	3.0%	340.63
	Selah	3,618.20	40,434,594	1,055,508	2.6%	291.72	1,039,168	2.6%	287.21
	Mabton	904.06	10,693,204	147,991	1.4%	163.70	457,271	4.3%	505.80
	Grandview	3,733.27	40,018,168	814,296	2.0%	218.12	1,211,973	3.0%	324.64
	Sunnyside	6,788.75	75,285,086	2,037,210	2.7%	300.09	3,428,239	4.6%	504.99
	Toppenish	4,288.66	48,471,360	861,335	1.8%	200.84	1,794,139	3.7%	418.34
	Highland	1,167.96	14,316,821	601,246	4.2%	514.78	746,515	5.2%	639.16
	Granger	1,500.12	18,080,182	311,483	1.7%	207.64	705,114	3.9%	470.04
	Zillah	1,319.39	14,094,311	292,316	2.1%	221.55	679,862	4.8%	515.29
	Wapato	3,368.03	39,331,503	1,172,323	3.0%	348.07	1,573,829	4.0%	467.28
	West Valley	5,244.02	53,905,374	1,339,081	2.5%	255.35	2,758,708	5.1%	526.07
	Mount Adams	937.21	14,019,558	558,244	4.0%	595.64	444,298	3.2%	474.06
	County Totals	54,505.33	624,513,511	13,778,047	2.2%	252.78	21,936,113	3.5%	402.46

ADMINISTRATION EXPENDITURES

Building & Central Service Administration Expenditure History

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2018/19
UNIT ADMINISTRATION					
23 - Principal's Office	\$10,924,741	\$11,933,907	\$12,518,898	\$13,243,951	\$12,139,414
CENTRAL ADMINISTRATION					
11 - Board of Directors	\$414,321	\$397,658	\$623,909	\$1,184,012	\$549,550
12 - Superintendent's Office	\$1,240,202	\$1,299,251	\$1,441,385	\$1,707,272	\$1,389,398
13 - Business Office	\$1,630,110	\$1,756,626	\$1,886,919	\$1,786,985	\$1,953,508
14 - Human Resources	\$1,118,354	\$1,079,668	\$1,272,971	\$877,699	\$1,079,222
15 - Public Relations	\$178,024	\$195,420	\$218,442	\$200,096	\$245,300
21 - Supervision - Instruction	\$3,917,516	\$4,034,749	\$4,558,627	\$5,071,394	\$5,226,969
41 - Supervision - Food Services	\$316,047	\$349,535	\$368,579	\$393,730	\$389,613
51 - Supervision - Transportation	\$481,381	\$554,448	\$542,241	\$582,818	\$553,856
61 - Supv - Maintenance/Operations	\$578,478	\$574,570	\$648,512	\$676,701	\$649,698
85 - Debt-Related Expenditures	\$0	\$0	\$0	\$0	\$0
TOTAL CENTRAL ADMIN	\$9,874,433	\$10,241,925	\$11,561,586	\$12,480,705	\$12,037,114

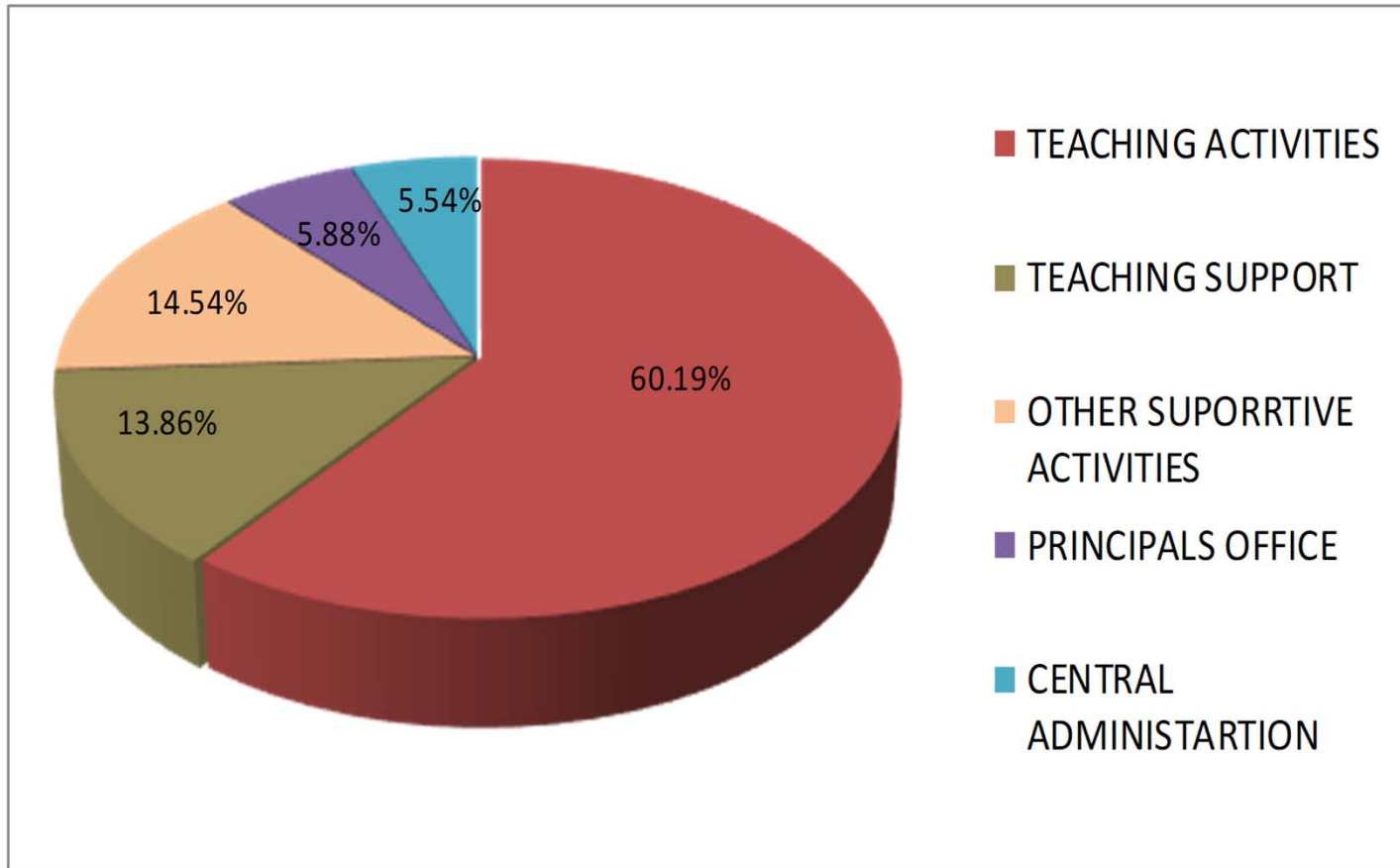
ADMINISTRATION EXPENDITURE COMPARING TO LIKE SIZE DISTRICTS 2017-2018

District Name	Total Enrollment	Total General Fund Expenditures	Central Administration (Activity Codes 11-15, 21, 41, 51, 61)			Building Administration (Activity Code 23)			Total Administration (Activity Codes 11-15, 21, 23, 41, 51, 61)		
			Central Admin. Expenditures	% Central Admin. to Total	Central Admin. Per Pupil	Building Admin. Expenditures	% Building Admin. to Total	Building Per Pupil	Total Admin. Expenditures	% Total Admin. to Total	Total Per Pupil
State Total	1,112,719.23	14,281,633,855	952,340,978	6.7%	855.87	868,147,044	6.1%	780.20	1,820,488,022	12.7%	1,636.07
10,000-19,999											
Highline	19,587.48	269,187,697	17,129,361	6.4%	874.51	17,043,186	6.3%	870.11	34,172,547	12.7%	1,744.61
Kennewick	19,003.05	223,237,973	10,567,374	4.7%	556.09	14,198,791	6.4%	747.18	24,766,166	11.1%	1,303.27
Pasco	18,139.41	226,680,987	13,605,591	6.0%	750.06	13,852,002	6.1%	763.64	27,457,593	12.1%	1,513.70
Auburn	16,721.53	215,358,325	11,716,853	5.4%	700.70	13,387,437	6.2%	800.61	25,104,290	11.7%	1,501.32
Yakima	16,589.51	218,975,842	11,561,586	5.3%	696.92	12,518,898	5.7%	754.63	24,080,484	11.0%	1,451.55
Renton	15,985.61	214,714,221	14,881,323	6.9%	930.92	12,688,146	5.9%	793.72	27,569,469	12.8%	1,724.64
Mukilteo	15,979.89	207,367,372	11,736,792	5.7%	734.47	11,046,880	5.3%	691.30	22,783,672	11.0%	1,425.77
North Thurston	15,111.51	191,493,994	12,926,555	6.8%	855.41	11,269,110	5.9%	745.73	24,195,665	12.6%	1,601.14
Central Valley	14,070.04	171,038,197	8,260,481	4.8%	587.10	11,578,291	6.8%	822.90	19,838,772	11.6%	1,410.00
Richland	13,692.80	157,874,264	9,588,847	6.1%	700.28	10,020,387	6.3%	731.80	19,609,234	12.4%	1,432.08
Battle Ground	13,377.86	157,257,088	9,931,919	6.3%	742.41	10,188,837	6.5%	761.62	20,120,756	12.8%	1,504.03
Clover Park	13,183.91	179,215,450	14,169,380	7.9%	1,074.75	10,174,901	5.7%	771.77	24,344,280	13.6%	1,846.51
Bellingham	11,669.43	148,578,245	10,091,116	6.8%	864.75	9,911,705	6.7%	849.37	20,002,821	13.5%	1,714.12
Central Kitsap	11,498.96	143,260,705	9,361,560	6.5%	814.12	7,379,943	5.2%	641.79	16,741,504	11.7%	1,455.91
Marysville	10,985.39	149,098,247	10,457,310	7.0%	951.93	9,410,961	6.3%	856.68	19,868,271	13.3%	1,808.61
Mead	10,406.00	126,313,603	7,916,115	6.3%	760.73	6,860,390	5.4%	659.27	14,776,505	11.7%	1,420.00
Olympia	10,107.79	123,512,992	8,328,598	6.7%	823.98	7,637,978	6.2%	755.65	15,966,576	12.9%	1,579.63
Snohomish	10,028.10	128,702,392	8,850,598	6.9%	882.58	7,192,375	5.6%	717.22	16,042,974	12.5%	1,599.80
South Kitsap	10,024.52	124,620,964	8,799,842	7.1%	877.83	6,727,436	5.4%	671.10	15,527,278	12.5%	1,548.93
Total 19	266,162.79	3,376,488,559	209,881,203	6.2%	788.54	203,087,653	6.0%	763.02	412,968,856	12.2%	1,551.56

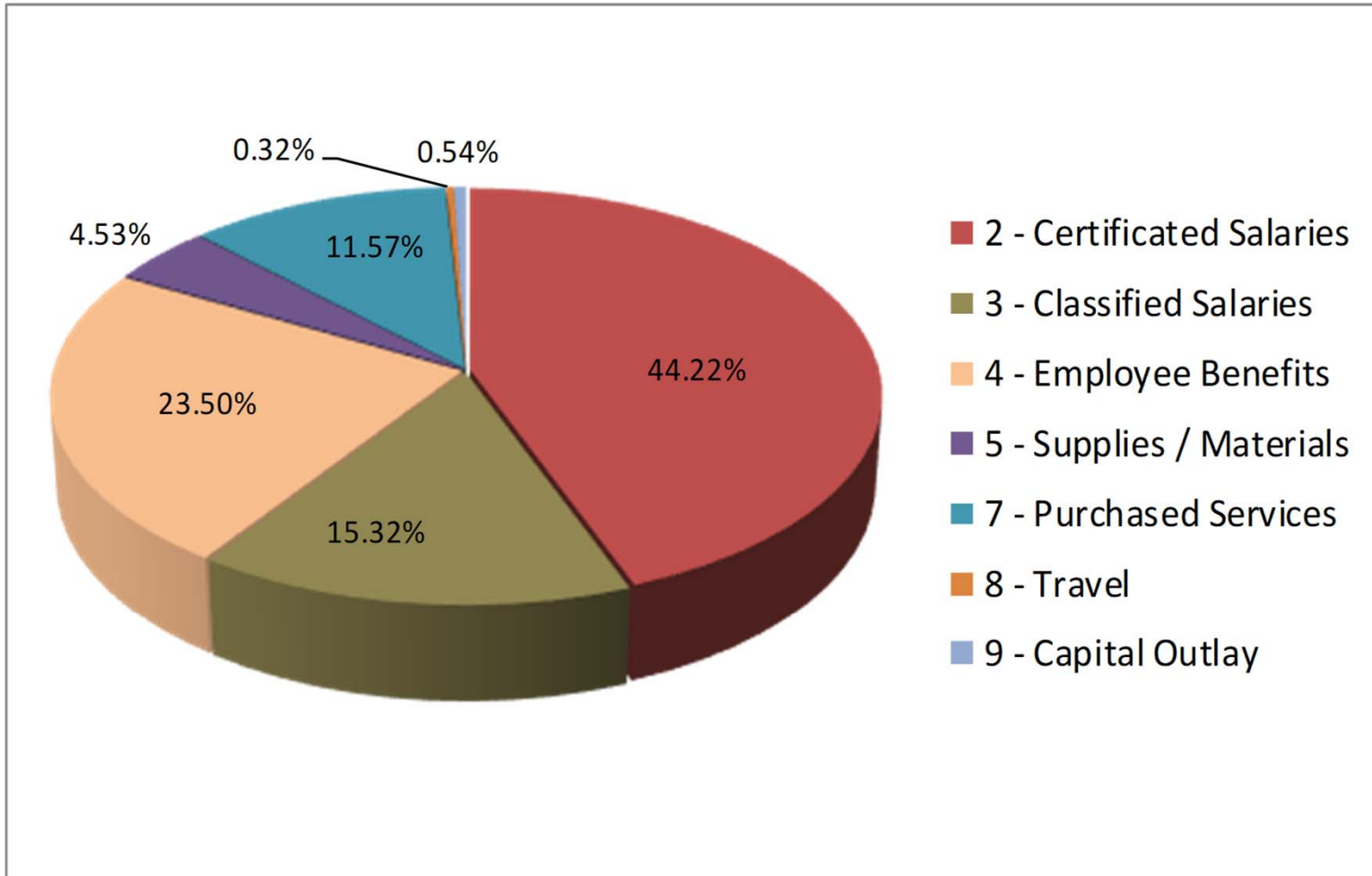
ADMINISTRATIVE EXPENDITURES COMPARING TO OUR SURROUNDING DISTRICTS 2017-2018

County	District Name	Total Enrollment	Total General Fund Expenditures	Central Administration (Activity Codes 11-15, 21, 41, 51, 61)			Building Administration (Activity Code 23)			Total Administration (Activity Codes 11-15, 21, 23, 41, 51 & 61)		
				Central Admin. Expenditures	% Central Admin. to Total	Central Admin. Per Pupil	Building Admin. Expenditures	% Building Admin. to Total	Building Per Pupil	Total Admin. Expenditures	% Total Admin. to Total	Total Per Pupil
State Total		1,112,719.23	14,281,633,855	952,340,978	6.7%	855.87	868,147,044	6.1%	780.20	1,820,488,022	12.7%	1,636.07
Yakima Co.												
	Union Gap	613.91	7,765,240.25	616,508.68	7.9%	1,004.23	282,005.45	3.6%	459.36	898,514.13	11.6%	1,463.59
	Naches Valley	1,300.97	16,340,053.58	1,185,313.88	7.3%	911.10	1,027,408.95	6.3%	789.73	2,212,722.83	13.5%	1,700.83
	Yakima	16,589.51	218,975,841.50	11,561,586.17	5.3%	696.92	12,518,897.99	5.7%	754.63	24,080,484.16	11.0%	1,451.55
	East Valley (Yakima)	3,233.82	38,413,564.13	2,901,050.79	7.6%	897.10	2,451,296.30	6.4%	758.02	5,352,347.09	13.9%	1,655.12
	Selah	3,697.13	42,253,491.30	3,114,768.91	7.4%	842.48	2,701,034.07	6.4%	730.58	5,815,802.98	13.8%	1,573.06
	Mabton	884.71	11,894,886.47	1,572,765.45	13.2%	1,777.72	751,159.12	6.3%	849.05	2,323,924.57	19.5%	2,626.76
	Grandview	3,737.02	43,262,006.30	3,830,591.17	8.9%	1,025.04	2,636,003.28	6.1%	705.38	6,466,594.45	14.9%	1,730.41
	Sunnyside	6,835.33	86,255,324.84	7,733,658.93	9.0%	1,131.42	4,763,196.46	5.5%	696.85	12,496,855.39	14.5%	1,828.27
	Toppenish	4,268.41	52,922,454.63	4,427,199.78	8.4%	1,037.20	3,459,959.36	6.5%	810.60	7,887,159.14	14.9%	1,847.80
	Highland	1,140.38	14,765,948.48	1,016,694.83	6.9%	891.54	953,863.39	6.5%	836.44	1,970,558.22	13.3%	1,727.98
	Granger	1,455.32	20,007,828.08	1,903,213.31	9.5%	1,307.76	1,302,676.79	6.5%	895.11	3,205,890.10	16.0%	2,202.88
	Zillah	1,301.44	15,328,179.34	1,327,383.92	8.7%	1,019.93	1,098,945.66	7.2%	844.41	2,426,329.58	15.8%	1,864.34
	Wapato	3,403.10	43,072,534.51	4,017,435.75	9.3%	1,180.52	2,923,525.02	6.8%	859.08	6,940,960.77	16.1%	2,039.60
	West Valley (Yakima)	5,376.34	59,394,314.56	4,617,871.40	7.8%	858.92	3,670,466.44	6.2%	682.71	8,288,337.84	14.0%	1,541.63
	Mount Adams	915.96	14,972,841.12	1,548,075.53	10.3%	1,690.11	1,035,323.19	6.9%	1,130.31	2,583,398.72	17.3%	2,820.43
	County Total	54,753.35	685,624,509.09	51,374,118.50	7.5%	938.28	41,575,761.47	6.1%	759.33	92,949,879.97	13.6%	1,697.61

Expenditure by Activity



Expenditure by Object



Employee Salaries & Benefits 83.04%

Fund Balance History by Month

FUND BALANCE HISTORY

	Jan	Feb	Mar	Apr	May	June	July	Aug
2018-19	23,146,057	24,075,092	24,982,544	29,735,123	28,965,253	21,807,615	24,007,003	23,732,885
2017-18	20,163,680	18,860,574	18,012,499	23,659,467	26,434,247	20,008,474	20,366,126	18,739,775
2016-17	27,484,583	26,098,760	25,536,678	30,699,123	33,731,932	26,523,417	25,916,035	24,322,498
2015-16	19,389,965	17,437,277	18,962,577	24,226,331	27,308,816	21,749,342	23,711,325	24,588,570
2014-15	8,024,865	5,897,896	6,320,451	10,370,564	21,126,716	15,828,349	16,667,223	15,849,428
2013-14	19,079,672	17,454,469	15,792,171	20,681,360	23,170,830	18,024,662	18,984,598	11,827,276
2012-13	23,680,676	21,593,572	18,083,417	20,593,708	22,591,587	18,747,197	18,340,873	19,241,742
2011-12	25,088,005	22,200,962	22,014,696	25,941,229	27,898,403	25,302,415	24,772,063	25,327,178
2010-11	23,529,492	21,550,834	19,870,131	23,611,539	27,830,461	21,677,960	24,026,564	28,569,015
2009-10	17,426,234	16,036,206	15,733,088	16,343,106	19,315,960	16,584,725	17,318,027	25,353,138
2008-09	9,751,973	9,389,803	8,728,397	11,642,355	14,873,134	8,185,540	9,325,352	13,342,639
2007-08	8,718,287	7,274,112	7,261,478	9,768,857	11,459,144	9,043,214	8,857,992	11,693,505
2006-07	10,253,697	10,131,588	8,838,666	10,582,724	11,910,454	9,806,686	9,026,049	10,870,194
2005-06	9,390,984	9,308,426	9,096,448	11,431,516	12,454,607	10,211,320	9,699,924	11,875,212
2004-05	7,856,626	7,874,893	7,403,893	9,601,202	10,287,401	8,723,139	7,599,140	9,109,128
2003-04	7,624,989	6,514,297	7,702,475	9,505,095	10,792,608	8,938,201	8,737,898	9,252,872
2002-03	3,780,804	3,056,474	3,128,537	5,519,564	6,507,425	4,233,125	3,812,384	6,713,863

General Fund Recap History

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2018/19
Beginning Fund Balance	\$15,849,428	\$24,588,570	\$24,322,498	\$18,739,775	\$20,776,646
Revenue:	\$192,490,921	\$198,161,254	\$214,049,997	\$230,997,683	\$235,013,788
Other Financing Sources:	\$0	\$0	\$0	\$0	\$0
ESD 105 Unemployment Pool Assets Adj	\$337,478	\$0	\$0	\$0	\$0
Expenditures:	(\$181,712,069)	(\$196,771,377)	(\$218,975,842)	(\$225,347,182)	(\$235,439,617)
Transfer to Trans. Vehicle Fund:	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund:	(\$477,188)	(\$655,950)	(\$656,879)	(\$657,391)	(\$700,000)
Transfer to Capital Projects:	(\$1,900,000)	(\$1,000,000)	\$0	\$0	\$0
Ending Fund Balance:	\$24,588,570	\$24,322,498	\$18,739,775	\$23,732,885	\$19,650,817
Percentage of Expenditures:	13.53%	12.36%	8.56%	10.53%	8.35%

ASB Fund Recap

The ASB fund is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit extracurricular event of the district. As a special revenue fund, the ASB fund is under the control, supervision, and approval of the Board of Directors, and the school district legally owns the resources accounted for in the ASB fund.

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Beginning Fund Balance:	\$435,580	\$472,238	\$527,991	\$555,078
Revenue:	\$726,759	\$829,118	\$715,468	\$633,021
Expenditures:	(\$690,101)	(\$773,364)	(\$688,381)	(\$617,707)
Ending Fund Balance:	<u>\$472,238</u>	<u>\$527,991</u>	<u>\$555,078</u>	<u>\$570,392</u>

Debt Service Fund

Washington State law requires that a fund be established in the county treasury for the redemption of outstanding bonds and payment of interest. The County Treasurer also handles disbursement for the district.

Provisions must be made annually for the making of a levy sufficient to meet payment of principal and interest. The County Treasurer holds collected levy monies in authorized interest earning accounts and/or securities until bond maturity or interest payment date.

2018/19 expenditures of \$7,839,921 include payments for:
\$7,182,531 Voted debt principal and interest
\$ 657,390 Non-voted debt principal and interest

Debt Service Fund Recap

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Beginning Fund Balance:	\$7,281,254	\$8,586,513	\$9,862,805	\$10,924,032
Revenue:	\$8,288,864	\$8,355,236	\$8,256,759	\$8,517,313
Other Financing Sources:	\$220,741	\$0	\$0	\$0
Transfer In From General Fund:	\$477,188	\$655,950	\$656,879	\$657,391
Expenditures:	<u>(\$7,681,533)</u>	<u>(\$7,734,894)</u>	<u>(\$7,852,410)</u>	<u>(\$7,839,921)</u>
Ending Fund Balance:	<u>\$8,586,513</u>	<u>\$9,862,805</u>	<u>\$10,924,032</u>	<u>\$12,258,814</u>

Current Debt:

Voted Debt \$91,380,000

Non-Voted Debt \$ 6,005,000

2018 Bond Rate \$1.57 per \$1,000

2018 Levy Rate \$2.94 per \$1,000

Capital Projects Fund Recap

The Capital Projects Fund includes all monies and resources set aside for the construction of buildings, certain purchases of new equipment, conducting energy audits, and making capital improvements to buildings. The Capital Projects Fund also pays for the replacement of roofs, carpets, and services systems. This fund usually includes the proceeds of the sale of bonds, state matching funds where applicable, transfers from the General Fund, special levies, and investment earnings.

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Beginning Fund Balance:	\$8,314,335	\$8,161,155	\$4,701,523	\$3,276,152
Revenue:	\$3,588,142	\$733,400	\$542,032	\$829,023
Other Financing Sources:	\$0	\$0	\$0	\$0
Transfer In From General Fund:	\$1,900,000	\$1,000,000	\$0	\$0
Expenditures:	<u>(\$5,641,322)</u>	<u>(\$5,193,032)</u>	<u>(\$1,967,404)</u>	<u>(\$1,478,352)</u>
Ending Fund Balance:	<u>\$8,161,155</u>	<u>\$4,701,523</u>	<u>\$3,276,152</u>	<u>\$2,626,823</u>

Transportation Vehicle Fund Recap

The Transportation Vehicle Fund is provided to account for the state reimbursement to school districts for depreciation of approved school busses, and for the purchase and major repair of pupil transportation equipment.

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Beginning Fund Balance:	\$606,422	\$1,166,238	\$892,879	\$713,200
Revenue:	\$540,337	\$523,822	\$553,571	\$571,184
Other Financing Sources:	\$19,478	\$3,810	\$6,000	\$10,500
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	\$0	(\$800,991)	(\$739,250)	(\$528,617)
Ending Fund Balance:	\$1,166,237	\$892,879	\$713,200	\$766,267