

YAKIMA SCHOOL DISTRICT

2016/17 FISCAL YEAR-END REPORT

NOVEMBER 21, 2017

Executive Summary

Teaching and Learning Highlights

Intentional data reviews focused on the district goals and connected to building improvement plans, accountability and compliance

Ensuring efficiency and effectiveness of the Instructional Leadership Teams (ILTs) at the district, building and content/grade level

Continued focus increasing academic achievement by ensuring a thorough understanding of the Washington State Standards P-12 in all content areas. Professional Development Specialist, Instructional Facilitators and Teacher Leaders focused on job-embedded professional development opportunities based on the analysis of data combined with research-based practices. This included incorporating the English Language Proficiency Standards (ELPs) with core content academic standards.

Began year one implementation of Positive Behavior Intervention and Supports (PBIS) to ensure a safe, consistent, predictable learning environment for all students.

General Fund Revenue & Expenditure Executive Summary 2016/17

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
BASIC EDUCATION PROGRAMS - LEVY & STATE FUNDED			
<i>REGULAR INSTRUCTION</i>		93,957,644.76	
<i>DISTRICT WIDE SUPPORT SERVICES</i>		28,124,601.74	
	\$ 123,837,304	\$122,082,247	\$1,755,058
SPECIAL EDUCATION - (LEVY \$1,048,009)			
	\$ 21,703,977	25,049,158.54	(\$3,345,181)
<i>CAREER & TECHNICAL EDUCATION</i>	\$ 7,162,875	6,910,335.44	\$252,540
<i>SKILLS CENTER INSTRUCTION</i>	\$ 4,110,805	4,005,087.95	\$105,717
STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS			
<i>FOOD SERVICES PROGRAM</i>	\$ 10,028,953	9,108,213.42	\$920,739
<i>PUPIL TRANSPORTATION OPERATIONS</i>	\$ 2,789,277	3,118,788.05	(\$329,511)
TOTALS	\$198,161,254	\$196,771,377	\$1,389,878
<i>TRANSFER TO DEBT SERVICE FUND</i>			(\$655,950)
<i>TRANSFER TO CAPITAL PROJECTS FUND</i>			(\$1,000,000)
			(\$266,072)
BEGINNING FUND BALANCE:	\$24,588,570		
YEAR-END FUND BALANCE:	\$24,322,498		
			(\$266,072)

Fund Balance Detail

Restricted:

GL 821 Restricted for Carryover of Restricted Revenues:

Program 31 & 34 - Career & Tech Ed	790,125
Program 55 - LAP	454,150
Programs 07xx - 09xx Local Grants	140,025
Programs 58xx, 74xx & 79xx	183,663

Total GL 821

1,567,963

GL 825 Restricted for Skills Centers

406,275

GL 830 Restricted for Debt Service

656,880

GL 845 Restricted for Self Insurance

1,000,000

GL 850 Restricted for Uninsured Risks

350,000

Total Restricted Fund Balance

3,981,119

Committed:

GL 870 Committed ESD105 Unemployment Pool

228,336

Total Committed Fund Balance

228,336

Assigned:

GL 884 Capital Projects

6,500,000

GL 888 Other Purposes:

Building Budgets	572,942
EE Group Inservice (CBA)	40,494
Lewy - T&L	746,281
Department Budgets	573,064

Total GL 888

1,932,781

Total Assigned Fund Balance

8,432,781

Unassigned:

GL 890 Unassigned Fund Balance

1,841,693

GL 891 Unassigned Minimum Fund Balance Policy

9,838,569

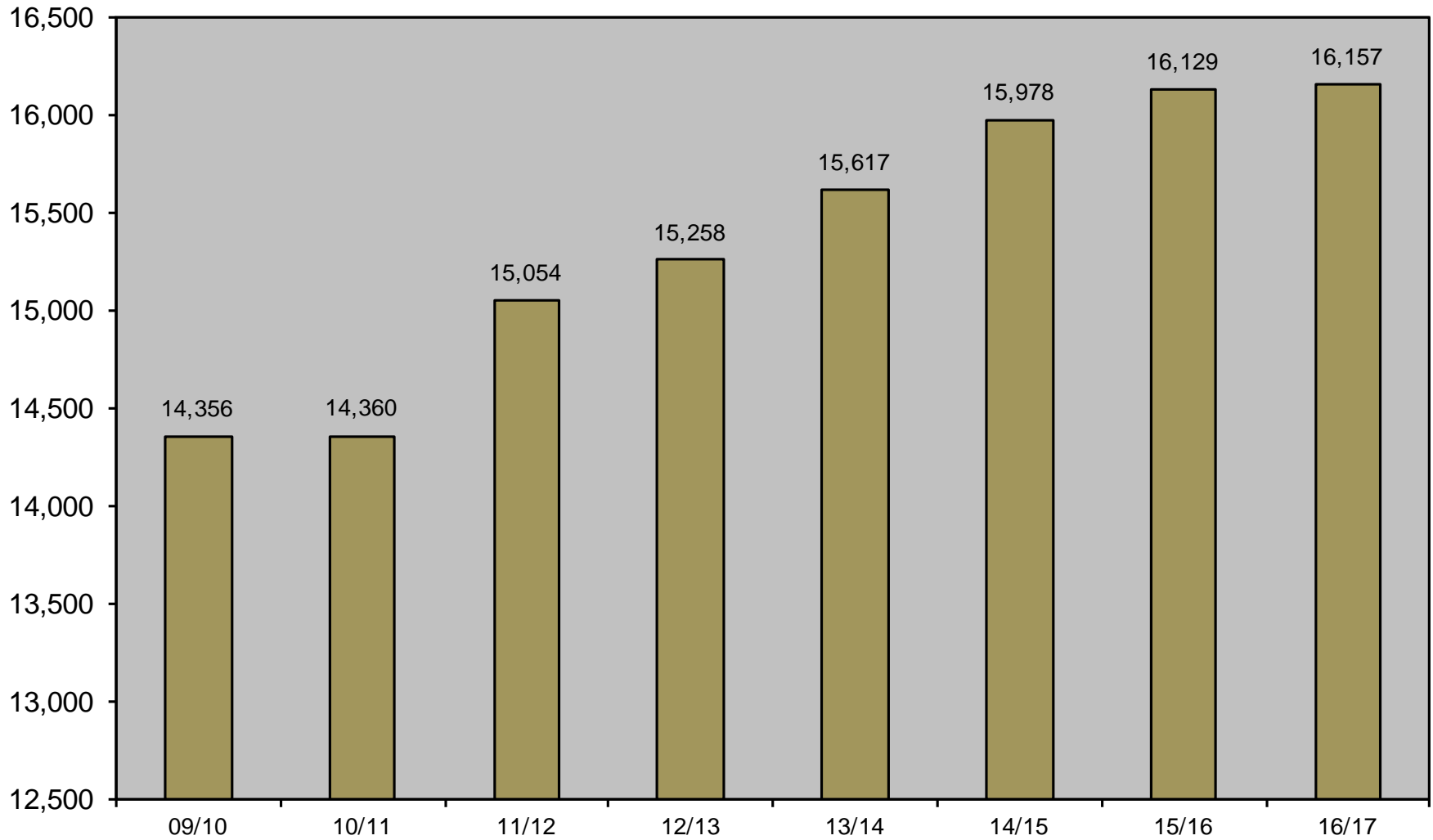
Total Unassigned Fund Balance

11,680,262

Total Ending Fund Balance

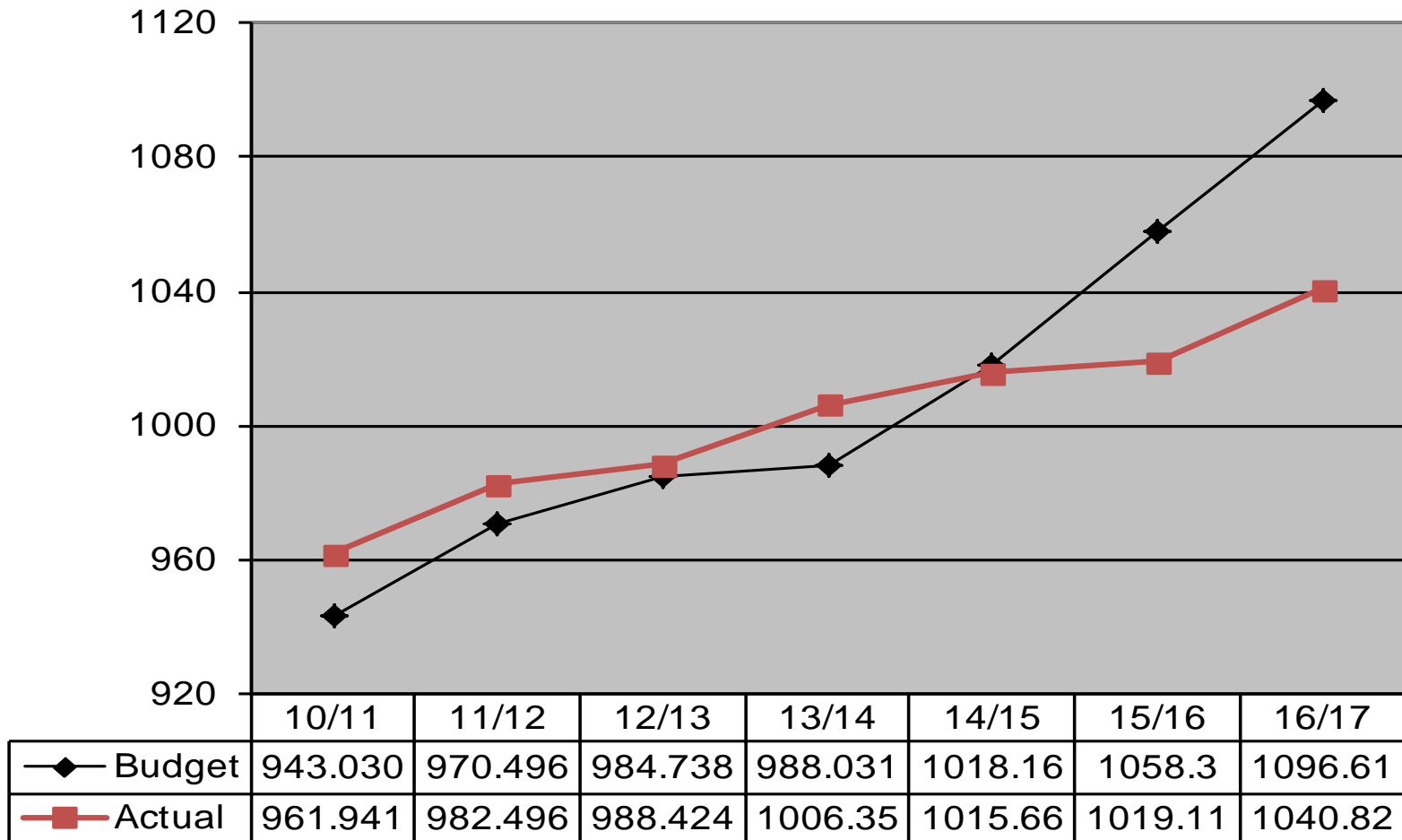
\$24,322,498

Student Enrollment



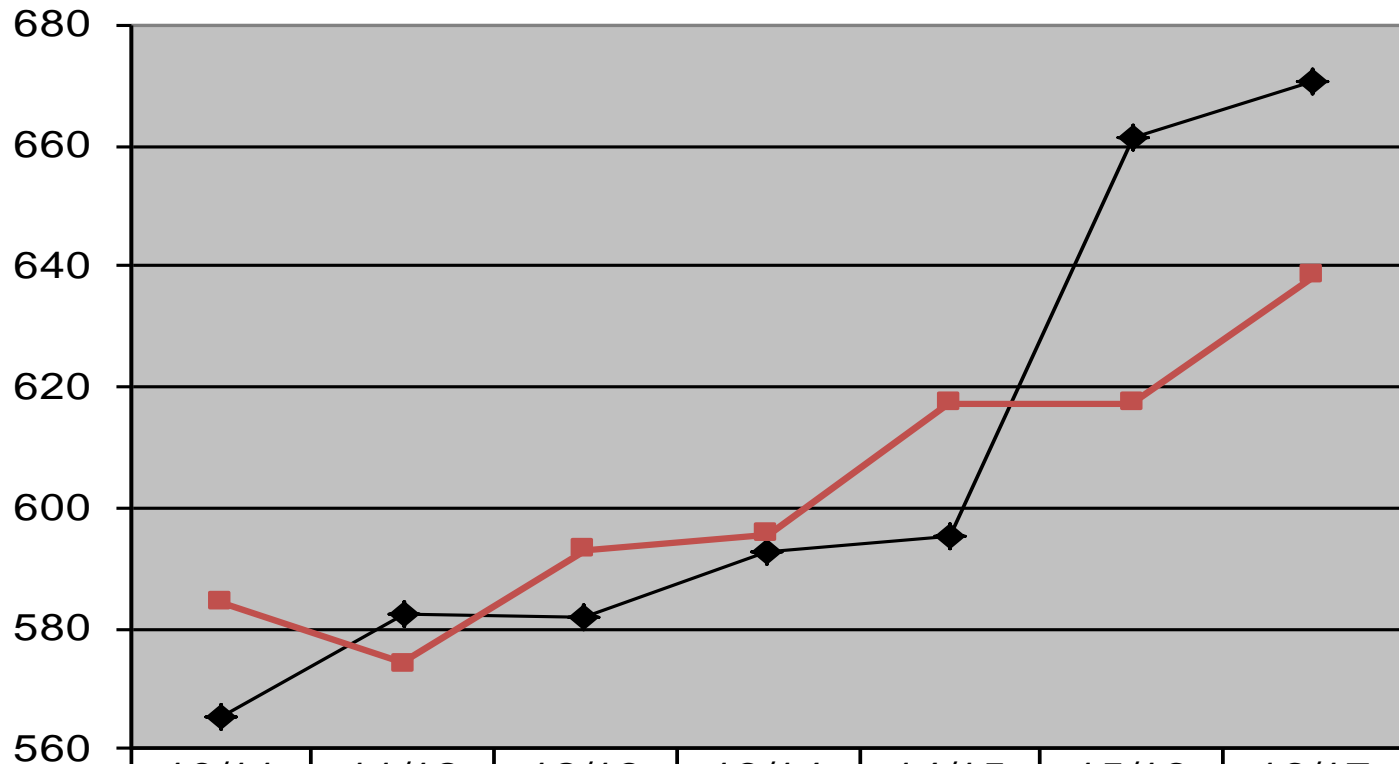
Staffing – Certificated FTE

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



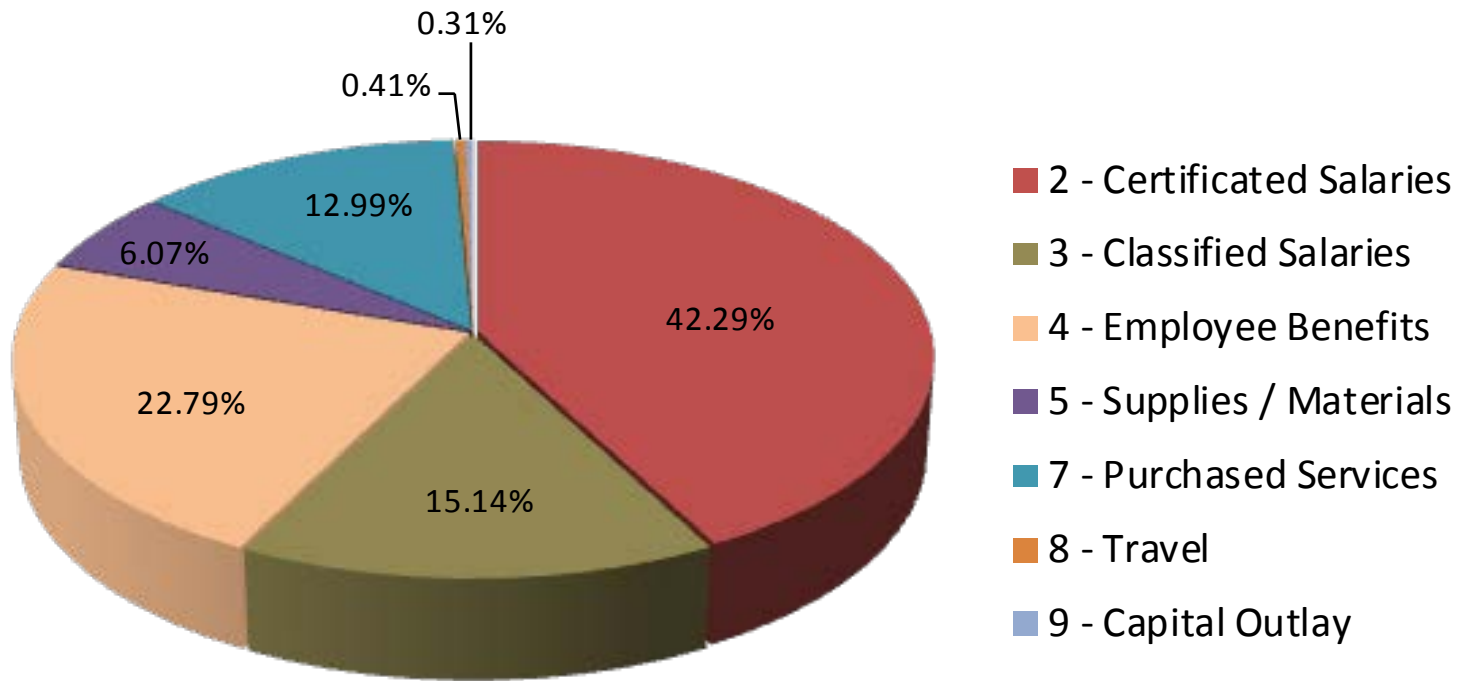
Staffing – Classified FTE

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



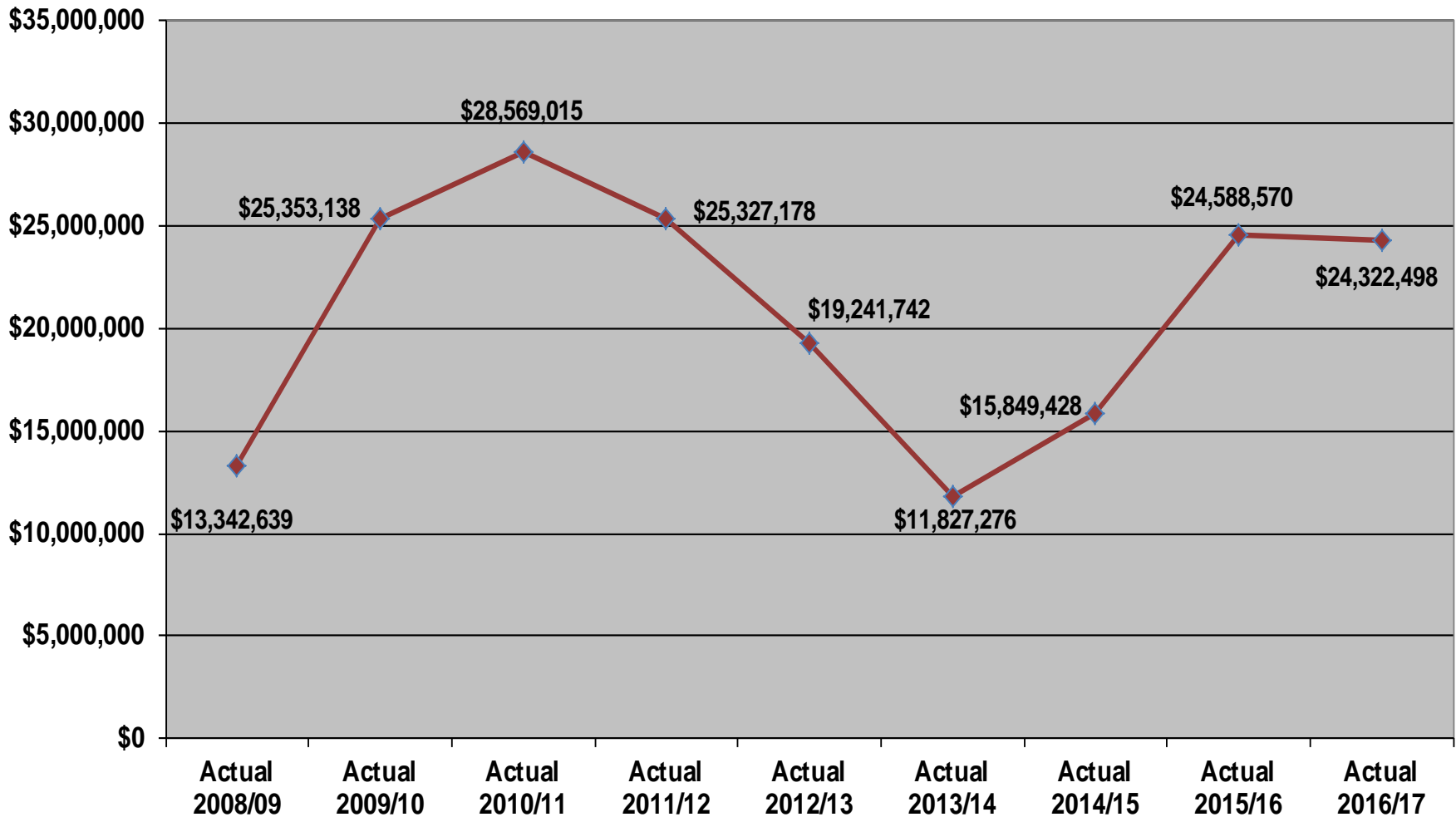
	10/11	11/12	12/13	13/14	14/15	15/16	16/17
—◆— Budget	565.23	582.319	581.85	592.908	595.157	661.449	670.383
—■— Actual	584.35	574.41	593.218	595.805	617.416	617.319	638.588

Expenditures By Object



Employee Salaries & Benefits 80.22%

Fund Balance History



General Fund Recap

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Budget 2017/18
Beginning Fund Balance	\$19,241,742	\$11,827,276	\$15,849,428	\$24,588,570	\$24,322,498 *
Revenue:	\$164,497,459	\$177,438,080	\$192,490,921	\$198,161,254	\$213,700,048
Other Financing Sources:	\$0	\$7,500,000	\$0	\$0	\$0
ESD 105 Unemployment Pool Assets Adj	\$0	\$0	\$337,478	\$0	\$0
Expenditures:	(\$170,911,925)	(\$180,915,928)	(\$181,712,069)	(\$196,771,377)	(\$220,845,900)
Transfer to Trans. Vehicle Fund:	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund:	\$0	\$0	(\$477,188)	(\$655,950)	(\$700,000)
Transfer to Capital Projects:	(\$1,000,000)	\$0	(\$1,900,000)	(\$1,000,000)	\$0
Ending Fund Balance:	\$11,827,276	\$15,849,428	\$24,588,570	\$24,322,498	\$16,476,646
Percentage of Expenditures:	6.92%	8.76%	13.53%	12.36%	7.46%

*2017/18 budgeted beginning fund balance \$28,500,000

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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17
Beginning Fund Balance:	\$480,133	\$485,017	\$435,580	\$472,238
Revenue:	\$662,529	\$613,590	\$726,759	\$829,118
Expenditures:	<u>(\$657,645)</u>	<u>(\$663,026)</u>	<u>(\$690,101)</u>	<u>(\$773,364)</u>
Ending Fund Balance:	\$485,017	\$435,580	\$472,238	\$527,991

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.

2016/17 expenditures of \$7,734,894 include payments for:

\$7,078,945	Voted debt principal and interest
\$ 655,949	Non-voted debt principal and interest

Debt Service Fund Recap

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17
Beginning Fund Balance:	\$4,595,637	\$5,926,878	\$7,281,254	\$8,586,513
Revenue:	\$7,941,797	\$8,164,608	\$8,288,864	\$8,355,236
Other Financing Sources:	\$0	\$0	\$220,741	\$0
Transfer In From General Fund:	\$0	\$0	\$477,188	\$655,950
Expenditures:	(\$6,610,556)	(\$6,810,231)	(\$7,681,533)	(\$7,734,894)
Ending Fund Balance:	\$5,926,878	\$7,281,254	\$8,586,513	\$9,862,805
Current Debt:				
Voted Debt	\$97,030,000			
Non-Voted Debt	\$ 6,880,000			
2016 Bond Rate	\$1.61 per \$1,000			
2016 Levy Rate	\$3.02 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17
Beginning Fund Balance:	\$16,727,723	\$12,667,803	\$8,314,335	\$8,161,155
Revenue:	\$35,298,806	\$26,824,113	\$3,588,142	\$733,400
Other Financing Sources:	\$0	\$0	\$0	\$0
Transfer In From General Fund:	\$1,000,000	\$0	\$1,900,000	\$1,000,000
Expenditures:	(\$40,358,726)	(\$31,177,581)	(\$5,641,322)	(\$5,193,032)
Ending Fund Balance:	\$12,667,803	\$8,314,335	\$8,161,155	\$4,701,523

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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17
Beginning Fund Balance:	\$2,908,611	\$1,381,258	\$606,422	\$1,166,238
Revenue:	\$450,737	\$498,125	\$540,337	\$523,822
Other Financing Sources:	\$8,790	\$19,300	\$19,478	\$3,810
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	(\$1,986,880)	(\$1,292,261)	\$0	(\$800,991)
Ending Fund Balance:	\$1,381,258	\$606,422	\$1,166,237	\$892,879