

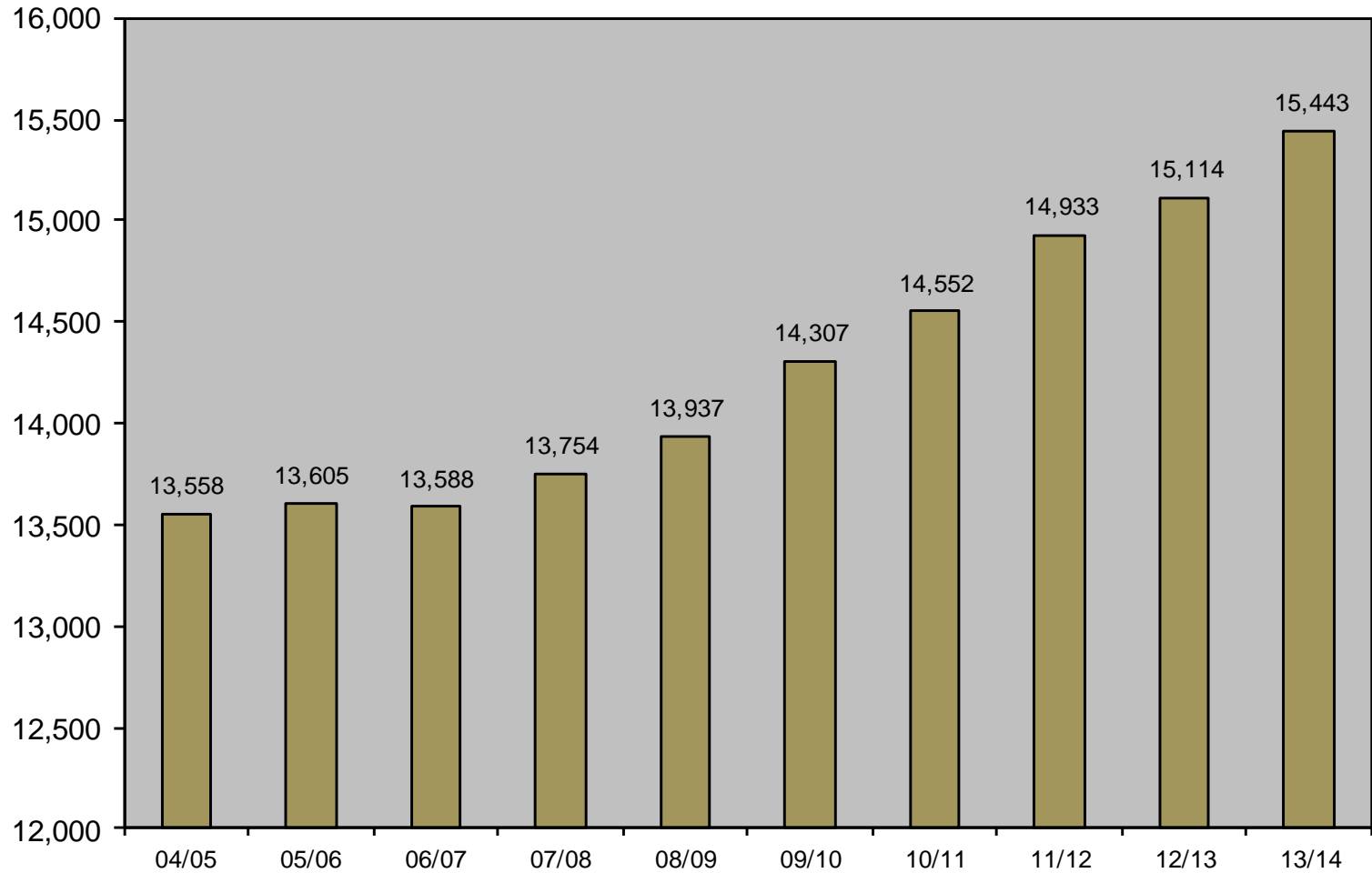
Yakima School District



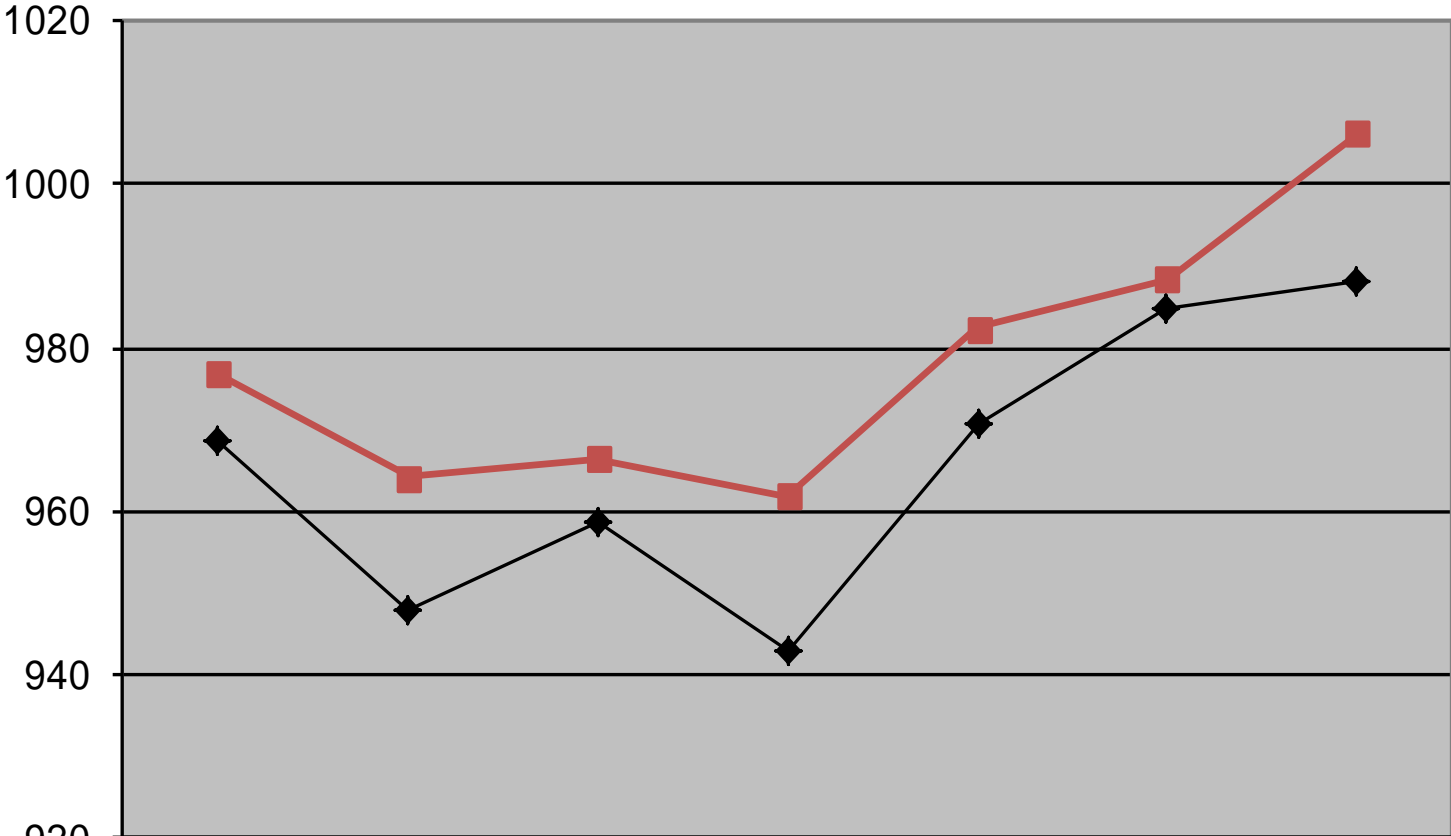
2013/14 Fiscal Year-End Report

DECEMBER 16, 2014

Student Enrollment

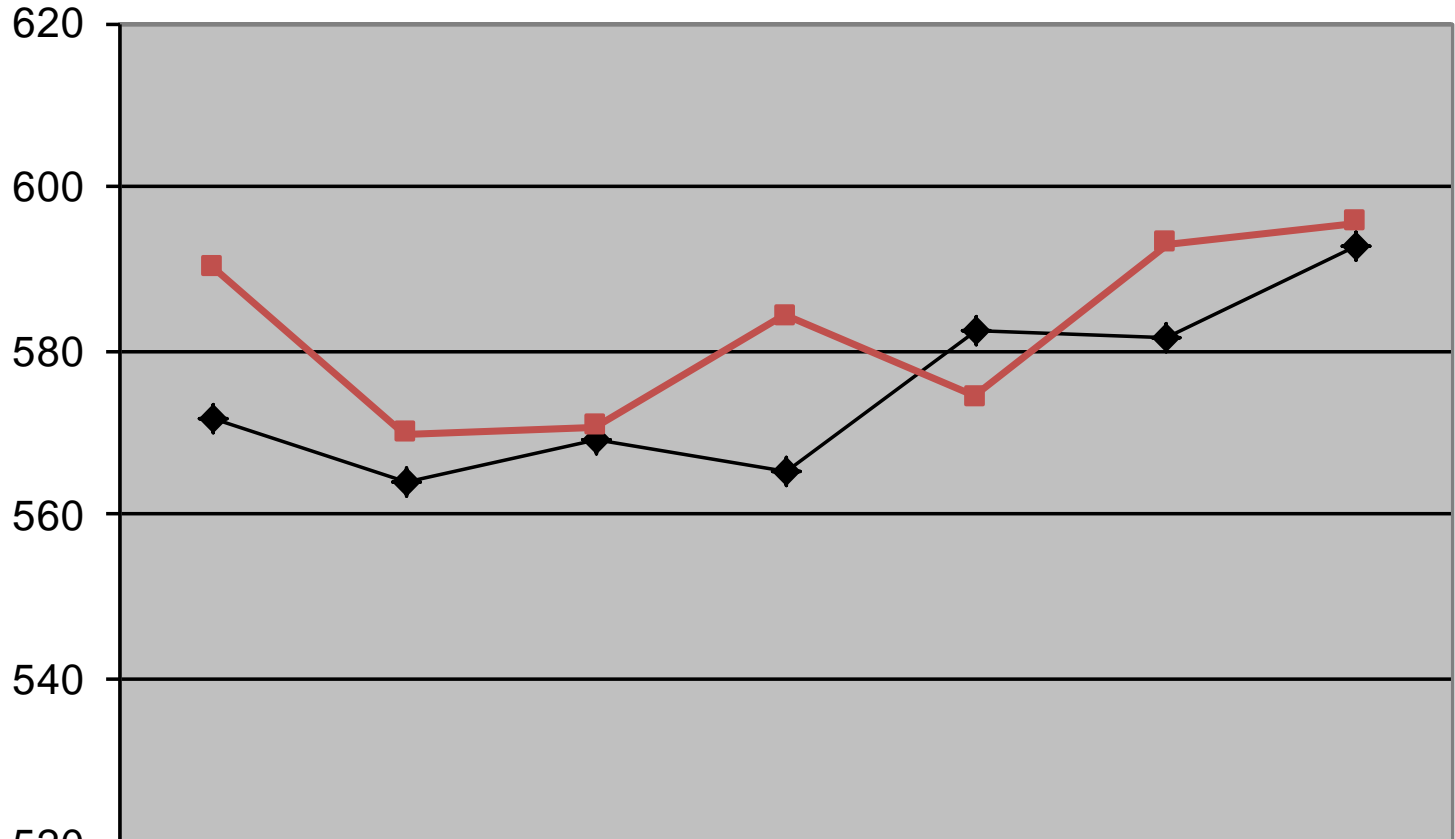


Certificated Staff FTE



	07/08	08/09	09/10	10/11	11/12	12/13	13/14
◆ Budget	968.618	948.046	958.757	943.030	970.496	984.738	988.031
■ Actual	976.790	964.106	966.429	961.941	982.496	988.424	1006.348

Classified Staff FTE



	07/08	08/09	09/10	10/11	11/12	12/13	13/14
—◆— Budget	571.820	563.983	569.216	565.23	582.319	581.85	592.908
—■— Actual	590.097	569.965	570.832	584.35	574.41	593.218	595.805

Revenue History

REVENUE TYPE	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Like-size District Comparison 10,000 - 19,999 FTE 21 Districts
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$12,549,000 7.93%	\$12,715,062 7.92%	\$13,129,341 8.39%	\$13,184,819 8.02%	20.50%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$2,024,278 1.28%	\$2,066,714 1.29%	\$2,044,061 1.31%	\$2,833,609 1.72%	3.90%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$109,886,189 69.47%	\$114,149,529 71.09%	\$115,398,099 73.73%	\$127,041,318 77.23%	66.40%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$24,374,223 15.41%	\$27,005,391 16.82%	\$25,403,779 16.23%	\$20,921,390 12.72%	8.40%
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>	\$8,790,885 5.56%	\$4,093,553 2.55%	\$69,407 0.04%	\$87 0.00%	0.0%
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$551,937 0.35%	\$534,784 0.33%	\$475,683 0.30%	\$516,236 0.31%	0.8%
TOTAL REVENUES	\$158,176,512	\$160,565,033	\$156,520,370	\$164,497,459	100.00%

Expenditures By Program

PROGRAM	Actual 2010/11	Actual 2011/12	Actual		Like-size District Comparison 10,000-19,999 FTE 21 Districts
			2012/13	2013/14	
Regular Instruction (00)	\$70,243,404	\$73,738,587	\$77,107,530	\$83,371,618	
% of Total Budget	45.4%	46.1%	48.3%	48.8%	54.8%
Federal Stimulus (11/12/13/14/18/19)	\$8,638,303	\$4,023,926	\$67,881	\$91	
% of Total Budget	5.6%	2.5%	0.0%	0.0%	0.1%
Special Education (20)	\$17,627,585	\$19,440,937	\$19,587,289	\$20,816,983	
% of Total Budget	11.4%	12.2%	12.3%	12.2%	13.3%
Vocational Instruction (30)	\$5,154,993	\$5,560,145	\$6,384,933	\$6,122,298	
% of Total Budget	3.3%	3.5%	4.0%	3.6%	3.2%
Skills Center Instruction (40)	\$4,208,671	\$3,887,557	\$3,827,617	\$3,960,214	
% of Total Budget	2.7%	2.4%	2.4%	2.3%	0.6%
Compensatory Programs (50/60)	\$19,845,640	\$22,370,121	\$20,444,120	\$18,601,697	
% of Total Budget	12.9%	14.0%	12.8%	10.8%	5.5%
Other Instructional Programs (70)	\$1,821,780	\$947,786	\$890,639	\$986,816	
% of Total Budget	1.2%	0.6%	0.6%	0.6%	1.3%
Community Services (80)	\$155,955	\$107,360	\$187,590	\$331,797	
% of Total Budget	0.1%	0.1%	0.1%	0.2%	0.8%
Support Services (90)	\$26,965,177	\$29,740,956	\$31,108,316	\$36,720,411	
% of Total Budget	17.4%	18.6%	19.5%	21.5%	20.4%
TOTAL EXPENDITURES	\$154,661,506	\$159,817,375	\$159,605,915	\$170,911,925	100.00%

Expenditures By Activity.....

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
TEACHING ACTIVITIES				
27 - Teaching	\$97,432,380	\$93,648,655	\$90,584,925	\$95,349,924
28 - Extracurricular	\$2,201,626	\$2,792,133	\$2,344,426	\$2,496,906
TOTAL TEACHING ACTIVITIES	\$99,634,006	\$96,440,788	\$92,929,351	\$97,846,830
TEACHING SUPPORT				
22 - Learning Resources	\$2,780,030	\$2,888,144	\$2,772,001	\$2,776,557
24 - Guidance and Counseling	\$4,817,980	\$4,553,831	\$4,394,974	\$4,573,392
25 - Pupil Management & Safety	\$1,101,083	\$1,170,441	\$1,445,327	\$1,679,761
26 - Health Services	\$4,984,730	\$5,203,691	\$5,240,502	\$6,247,880
29 - Payments to Other School Districts	\$0	\$0	\$0	\$3,075
31 - Instructional PD	\$0	\$5,111,636	\$7,479,148	\$6,408,803
32 - Instructional Technology	\$0	\$626,108	\$80,604	\$76,797
TOTAL TEACHING SUPPORT	\$13,683,823	\$19,553,851	\$21,412,556	\$21,766,264

Expenditures By Activity.....

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
OTHER SUPPORTIVE ACTIVITIES				
42 - Food Costs	\$2,907,555	\$3,096,437	\$226,385	\$888,915
44 - Food Services - Operations	\$2,955,058	\$3,018,565	\$7,545,325	\$7,380,289
49 - Food Services - Catering	(\$6,305)	(\$565)	(\$1,269)	(\$6,378)
52 - Transportation Operations	\$2,250,209	\$2,420,200	\$2,478,155	\$2,338,062
53 - Transportation Maintenance	\$471,252	\$438,708	\$556,161	\$412,946
56 - Transportation Insurance	\$80,622	\$85,404	\$93,079	\$105,997
59 - Transportation In-District Transfers	(\$673,265)	(\$668,074)	(\$632,053)	(\$361,740)
62 - Grounds Maintenance	\$610,480	\$677,343	\$711,630	\$2,624,603
63 - Operation of Buildings - Custodial	\$4,640,813	\$4,548,193	\$4,651,281	\$5,034,718
64 - Maintenance Department	\$2,962,611	\$3,247,370	\$3,212,650	\$4,893,548
65 - Utilities	\$3,331,369	\$3,358,073	\$3,290,383	\$3,769,956
67 - Building Security	\$27,674	\$23,522	\$30,656	\$69,970
68 - Insurance	\$711,067	\$756,839	\$790,842	\$955,441
72 - Information Systems	\$2,296,808	\$3,439,396	\$2,814,083	\$3,116,559
73 - Printing	\$437	(\$806)	(\$1,997)	(\$7,998)
74 - Warehousing and Distribution	\$307,362	\$310,641	\$298,058	\$282,507
TOTAL OTHER SUPPORTIVE ACT	\$22,873,747	\$24,751,246	\$26,063,369	\$31,497,394

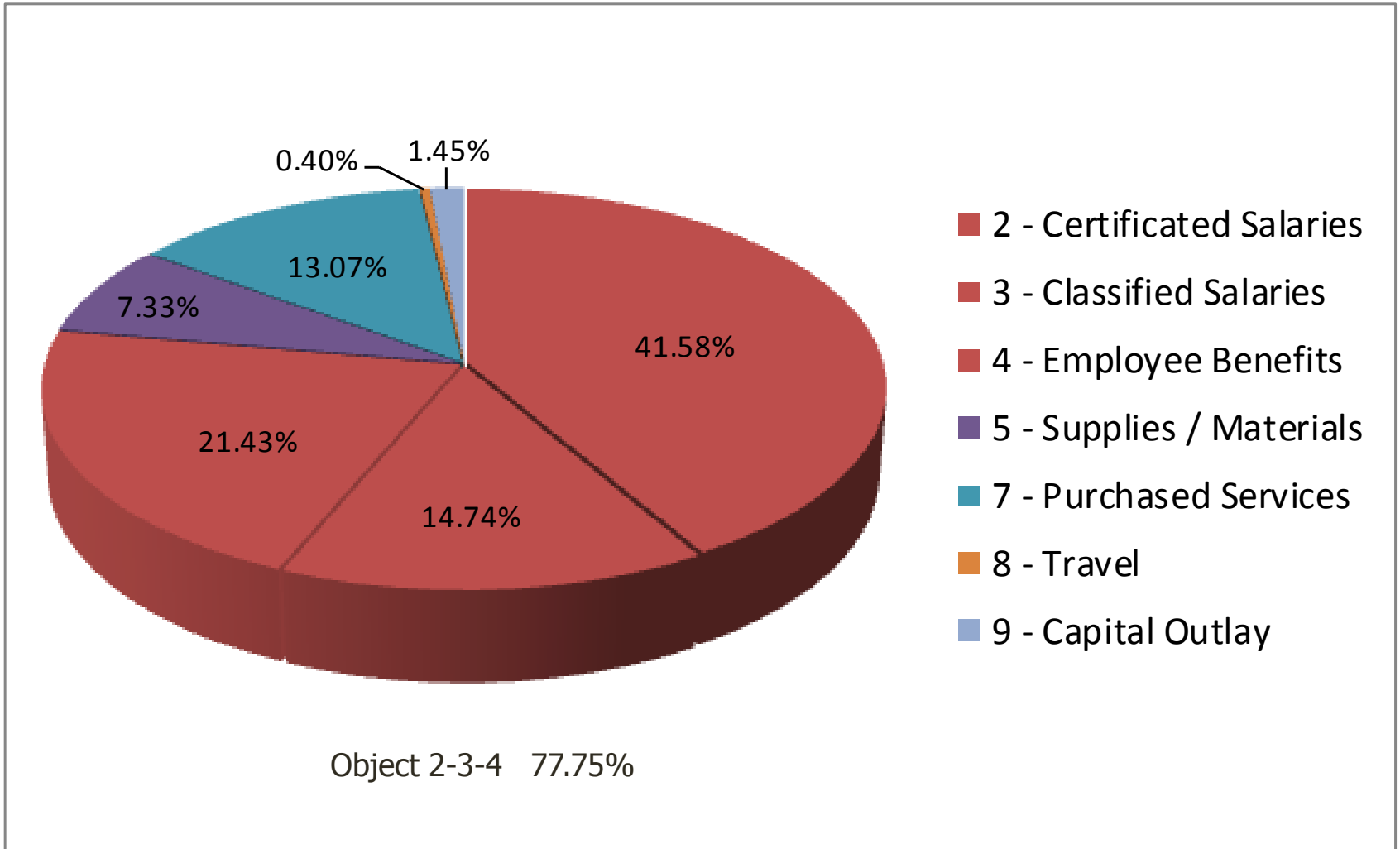
Expenditures By Activity

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
UNIT ADMINISTRATION				
23 - Principal's Office	\$8,843,736	\$9,200,821	\$9,524,236	\$9,829,470
CENTRAL ADMINISTRATION				
11 - Board of Directors	\$255,560	\$339,234	\$481,318	\$354,506
12 - Superintendent's Office	\$871,032	\$1,126,664	\$1,150,112	\$1,227,700
13 - Business Office	\$1,530,388	\$1,605,065	\$1,575,570	\$1,563,309
14 - Human Resources	\$864,890	\$881,990	\$749,427	\$917,434
15 - Public Relations	\$190,602	\$215,931	\$203,571	\$196,234
21 - Supervision - Instruction	\$4,627,698	\$4,309,564	\$4,194,277	\$4,384,094
41 - Supervision - Food Services	\$389,485	\$419,259	\$392,827	\$359,153
51 - Supervision - Transportation	\$442,183	\$484,841	\$460,013	\$442,460
61 - Supv - Maintenance/Operations	\$454,469	\$488,255	\$469,288	\$527,079
TOTAL CENTRAL ADMIN	\$9,626,307	\$9,870,803	\$9,676,403	\$9,971,968

Expenditures By Object

OBJECT	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Like-size District Comparison
0 - Debit Transfer	\$708,626	\$693,885	\$658,586	\$395,593	
% of Total Budget	0.46%	0.43%	0.41%	0.23%	0.00%
1 - Credit Transfer	(\$708,619)	(\$693,876)	(\$658,575)	(\$395,593)	
% of Total Budget	-0.46%	-0.43%	-0.41%	-0.23%	0.00%
2 - Certificated Salaries	\$69,508,705	\$70,200,783	\$69,609,691	\$71,054,497	
% of Total Budget	44.94%	43.93%	43.61%	41.58%	46.60%
3 - Classified Salaries	\$23,682,967	\$24,285,527	\$24,901,076	\$25,197,355	
% of Total Budget	15.31%	15.20%	15.60%	14.74%	16.60%
4 - Employee Benefits	\$31,334,017	\$33,445,594	\$33,765,984	\$36,634,962	
% of Total Budget	20.26%	20.93%	21.16%	21.43%	21.20%
5 - Supplies / Materials	\$13,155,053	\$12,328,584	\$9,201,817	\$12,528,585	
% of Total Budget	8.51%	7.71%	5.77%	7.33%	5.60%
7 - Purchased Services	\$15,349,683	\$17,427,670	\$21,341,203	\$22,330,441	
% of Total Budget	9.92%	10.90%	13.37%	13.07%	9.50%
8 - Travel	\$568,054	\$643,666	\$534,308	\$682,036	
% of Total Budget	0.37%	0.40%	0.33%	0.40%	0.20%
9 - Capital outlay	\$1,063,133	\$1,485,676	\$251,825	\$2,484,049	
% of Total Budget	0.69%	0.93%	0.16%	1.45%	0.30%
TOTAL	\$154,661,620	\$159,817,510	\$159,605,916	\$170,911,926	100.00%

Expenditures By Object



Revenue & Expenditure Analysis 2013/14

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
BASIC EDUCATION PROGRAMS - LEVY & STATE FUNDED			
<i>REGULAR INSTRUCTION</i>		\$83,227,030	
<i>DISTRICT WIDE SUPPORT SERVICES</i>		\$25,160,709	
	\$105,037,554	\$108,387,739	(\$3,350,185)
SPECIAL EDUCATION - (LEVY \$1,048,009)	\$18,133,707	\$20,816,983	(\$2,683,276)
<i>CAREER & TECHNICAL EDUCATION</i>	\$6,209,245	\$6,122,298	\$86,947
<i>SKILLS CENTER INSTRUCTION</i>	\$3,543,403	\$3,960,214	(\$416,811)
STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS	\$20,706,768	\$20,064,989	\$641,780
<i>FOOD SERVICES PROGRAM</i>	\$8,474,949	\$8,621,978	(\$147,029)
<i>PUPIL TRANSPORTATION OPERATIONS</i>	\$2,391,833	\$2,937,724	(\$545,891)
TOTALS	\$164,497,459	\$170,911,925	(\$6,414,466)
TRANSFER TO CAPITAL PROJECTS FUND			(\$1,000,000)
			(\$7,414,466)
BEGINNING FUND BALANCE:	\$19,241,742		
YEAR-END FUND BALANCE:	\$11,827,276		
			(\$7,414,466)

General Fund Recap

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
Beginning Fund Balance	\$25,353,138	\$28,569,015	\$25,327,178	\$19,241,742
Revenue:	\$158,176,512	\$160,565,033	\$156,520,371	\$164,497,459
Expenditures:	(\$154,661,506)	(\$159,817,375)	(\$159,605,807)	(\$170,911,925)
Transfer to Trans. Vehicle Fund:	\$0	\$0	(\$2,000,000)	\$0
Transfer to Debt Service Fund:	\$0	\$0	\$0	\$0
Transfer to Capital Projects:	(\$299,128)	(\$3,989,495)	(\$1,000,000)	(\$1,000,000)
Ending Fund Balance:	\$28,569,015	\$25,327,178	\$19,241,742	\$11,827,276
Percentage of Expenditures:	18.47%	15.85%	12.06%	6.92%

Fund Balance Detail

GL 821 Restricted for Carryover of Restricted Revenues:

Program 31 & 34 - Career & Tech Ed	937,579	
Program 55 - LAP	586,576	
Program 56 & 59 - State Institutions	12,286	
Programs 07xx - 09xx Local Grants	37,922	
Programs 58xx, 74xx & 79xx	169,538	
Total GL 821		1,743,901

GL 825 Restricted for Skills Centers

Program 45 - Skills Center Instruction		-57,535
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GL 850 Restricted for Uninsured Risks

Total Restricted Fund Balance		350,000
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2,036,366

Committed:

GL 872 Committed to Minimum Fund Balance Policy

Total Committed Fund Balance		7,029,568
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7,029,568

GL 888 Other Purposes:

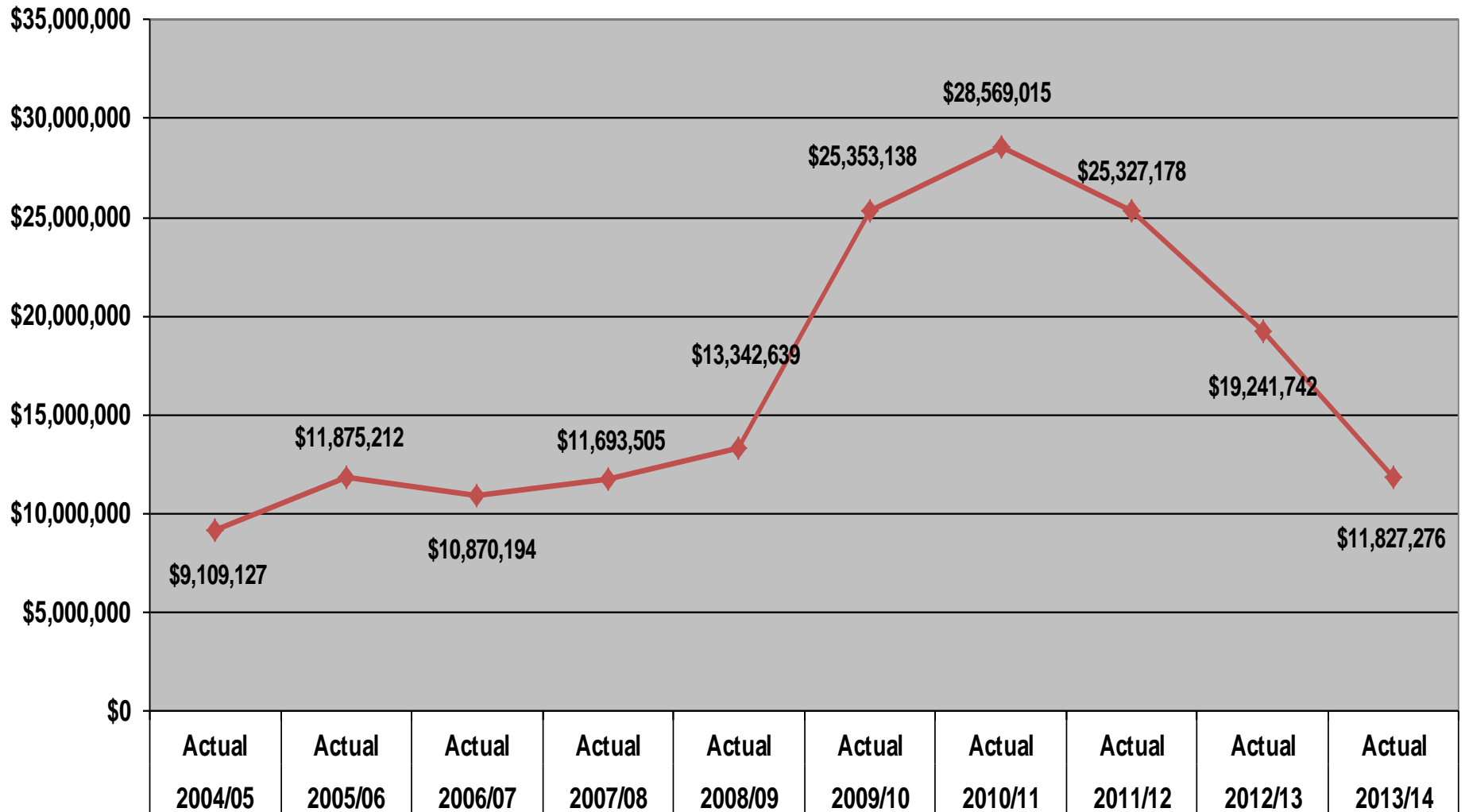
Basic Education	2,442,437	
Elementary Schools	123,548	
Middle Schools	73,449	
High Schools	121,908	
Total GL 888		2,761,342

Total Assigned Fund Balance **2,761,342**

Total Ending Fund Balance

\$11,827,276

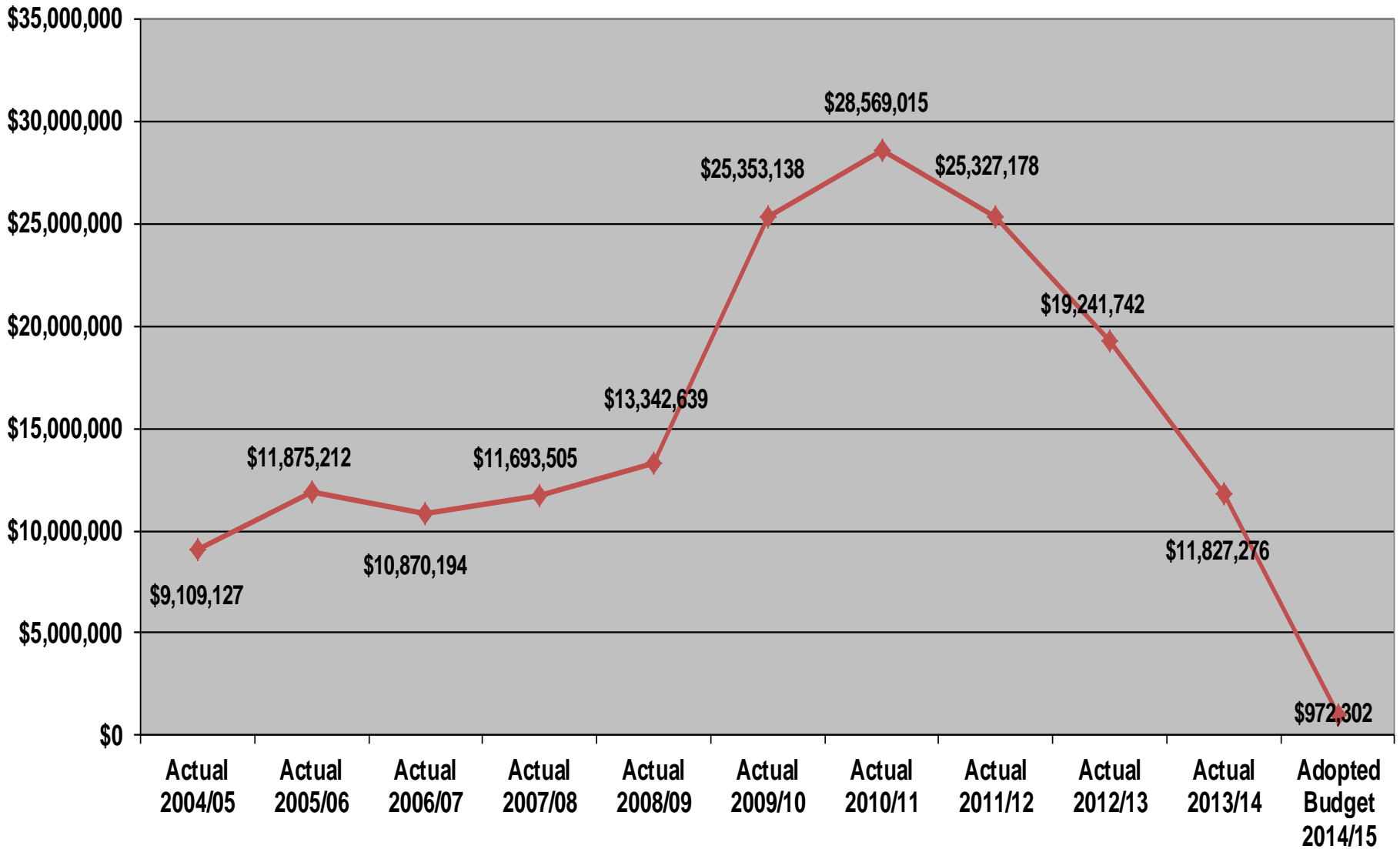
Fund Balance History



Revenue & Expenditure Analysis Comparisons - Actuals

DESCRIPTION	2010/11 <i>Actuals</i> Excess/ (Deficit)	2011/12 <i>Actuals</i> Excess/ (Deficit)	2012/13 <i>Actuals</i> Excess/ (Deficit)	2013/14 <i>Actuals</i> Excess/ (Deficit)	2014/15 <i>Budget</i> Excess/ (Deficit)
BASIC ED PROGRAMS - LEVY & STATE FUNDED <i>REGULAR INSTRUCTION</i> <i>DISTRICT WIDE SUPPORT SERVICES</i>	\$1,991,873	\$2,698,892	\$507,174	(\$3,350,185)	(\$5,833,314)
SPECIAL EDUCATION - LEVY & STATE FUNDED	(\$1,043,712)	(\$2,834,095)	(\$2,435,709)	(\$2,683,276)	(\$3,368,743)
CAREER & TECHNICAL EDUCATION	\$511,779	\$81,958	(\$518,594)	\$86,947	(\$20,112)
SKILLS CENTER INSTRUCTION	(\$41,305)	(\$754,792)	\$61,387	(\$416,811)	(\$237,953)
STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS	\$1,813,900	\$1,031,123	\$431,863	\$641,780	\$841,522
FOOD SERVICES PROGRAMS	\$607,602	\$1,013,242	(\$453,383)	(\$147,029)	(\$326,235)
PUPIL TRANSPORTATION OPERATIONS	(\$325,131)	(\$488,670)	(\$678,174)	(\$545,891)	(\$910,137)
	\$3,515,006	\$747,657	(\$3,085,436)	(\$6,414,465)	(\$9,854,973)
TRANSFER- DEBT SERVICE FUND					(\$1,000,000)
TRANSFER- CAPITAL PROJECTS FUND ENERGY GRANT	(\$299,128)	(\$989,495)			
TRANSFER- CAPITAL PROJECTS FUND		(\$3,000,000)	(\$1,000,000)	(\$1,000,000)	
TRANSFER- TRANSPORTATION VEHICLE FUND			(\$2,000,000)		
Actual Excess/(Deficit)	\$3,215,877	(\$3,241,837)	(\$6,085,436)	(\$7,414,466)	(\$10,854,973)
Budgeted Excess/(Deficit)	(\$5,424,329)	(\$13,693,235)	(\$17,390,402)	(\$11,294,381)	(\$10,854,973)
REVENUE	\$158,176,512	\$160,565,033	\$156,520,371	\$164,497,459	\$183,501,186
EXPENDITURES & TRANSFERS	\$154,960,634	\$163,806,870	\$162,605,807	\$170,911,925	\$193,356,159

Looking Ahead....



BASIC ED OBJECT 5-9

PROGRAM	2009-10 FYTD	2010-11 FYTD	2011-12 FYTD	2012-13 FYTD	2013-14 FYTD	2014-15 BUDGET
1 ELEMENTARY	\$420,864	\$474,887	\$513,490	\$550,949	\$513,059	\$643,087
2 MIDDLE SCHOOL	\$209,849	\$222,489	\$209,439	\$260,737	\$256,892	\$276,433
3 HIGH SCHOOL	\$477,996	\$331,984	\$338,438	\$345,108	\$331,209	\$422,594
4 ATHLETICS	\$325,270	\$335,035	\$834,578	\$399,156	\$430,666	\$520,361
5 CO-CURRICULAR	\$39,145	\$35,193	\$36,439	\$36,634	\$33,273	\$21,603
6 SPECIAL POOLS	\$26,236	\$20,815	\$21,279	\$17,115	\$17,807	\$20,000
10 BASIC ED	\$4,668,186	\$5,389,407	\$4,836,089	\$6,594,529	\$8,913,855	\$8,705,835
21 SPECIAL ED	\$1,061,303	\$1,287,153	\$1,716,559	\$1,946,716	\$1,895,593	\$803,911
22 SPECIAL ED PRE SCHOOL	\$0	\$0	\$0	\$0	\$426,106	\$514,697
79 INSTRUCTIONAL PROGRAMS	\$0	\$0	\$0	\$286	\$72,269	\$13,800
88 DAY CARE	\$3,445	\$4,588	\$3,760	\$7,815	\$6,284	\$10,000
97 DISTRICT WIDE SUPPORT	\$7,215,715	\$7,987,757	\$9,503,134	\$8,760,105	\$12,994,515	\$17,445,084
98 NUTRITION	\$3,216,197	\$3,246,390	\$3,441,583	\$4,784,339	\$5,109,023	\$4,131,000
99 TRANSPORTATION	\$660,400	\$867,042	\$848,792	\$992,999	\$755,785	\$1,174,432
	\$18,324,606	\$20,202,740	\$22,303,580	\$24,696,488	\$31,756,336	\$34,702,837

Zaepfel and Phase 3
 Food Services
 Utilities
 Insurance
 Building Budgets

(\$8,000,000)
 (\$4,131,000)
 (\$3,366,000)
 (\$1,100,000)
 (\$1,500,000)
\$16,605,837

ASB Fund Recap

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
Beginning Fund Balance:	\$520,088	\$508,060	\$456,486	\$480,133
Revenue:	\$612,376	\$578,731	\$595,619	\$662,529
Expenditures:	(\$624,404)	(\$630,305)	(\$571,972)	(\$657,645)
Ending Fund Balance:	\$508,060	\$456,486	\$480,133	\$485,017

Debt Service Fund Recap

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
Beginning Fund Balance:	\$4,330,188	\$1,943,772	\$3,250,132	\$4,595,637
Revenue:	\$7,285,338	\$7,649,469	\$7,936,701	\$7,941,797
Other Financing Sources:	\$399,943	\$3,128	\$0	\$0
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	(\$10,071,697)	(\$6,346,238)	(\$6,591,196)	(\$6,610,556)
Ending Fund Balance:	\$1,943,772	\$3,250,132	\$4,595,637	\$5,926,878
Current Debt:				
Voted Debt	\$106,315,000		Levy Rate 2014	\$3.06 per \$1,000
Non-Voted Debt	\$ 0		Bond Rate 2014	\$1.70 per \$1,000

Capital Projects Fund Recap

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
Beginning Fund Balance:	\$44,483,184	\$55,770,273	\$52,968,751	\$16,727,723
Revenue:	\$2,994,019	\$18,569,276	\$64,142,308	\$35,298,806
Other Financing Sources:	\$25,682,475	\$41,714,572	\$0	\$0
Transfer In From General Fund:	\$0	\$0	\$1,000,000	\$1,000,000
Expenditures:	(\$17,389,405)	(\$63,085,370)	(\$101,383,336)	(\$40,358,726)
Ending Fund Balance:	\$55,770,273	\$52,968,751	\$16,727,723	\$12,667,803

Transportation Vehicle Fund Recap

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14
Beginning Fund Balance:	\$1,271,852	\$595,486	\$564,391	\$2,908,611
Revenue:	\$228,630	\$443,452	\$344,221	\$450,737
Other Financing Sources:				\$8,790
Transfer In From General Fund:	\$0	\$0	\$2,000,000	\$0
Expenditures:	(\$904,996)	(\$474,547)	\$0	(\$1,986,880)
Ending Fund Balance:	\$595,486	\$564,391	\$2,908,611	\$1,381,258