

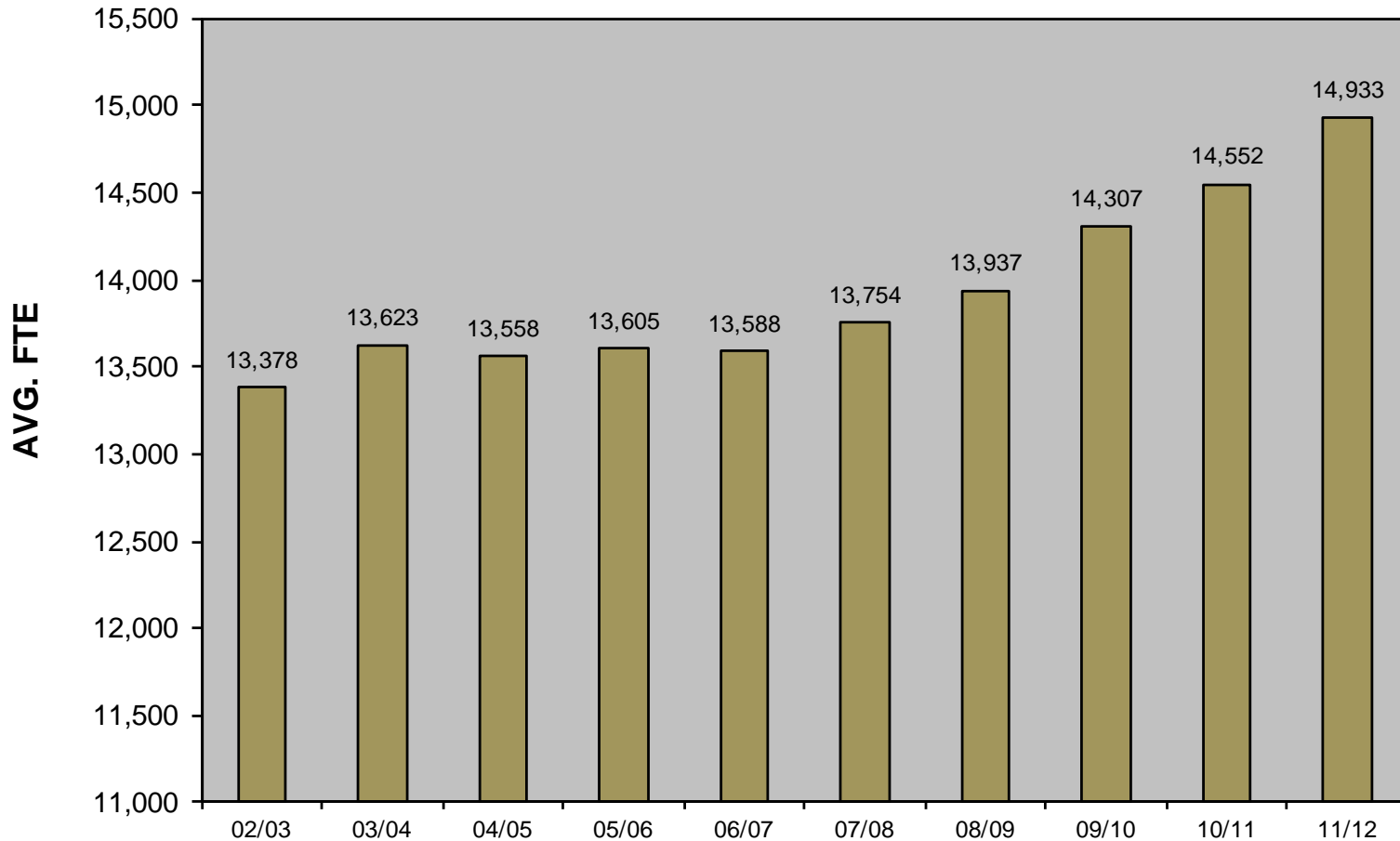
Yakima School District



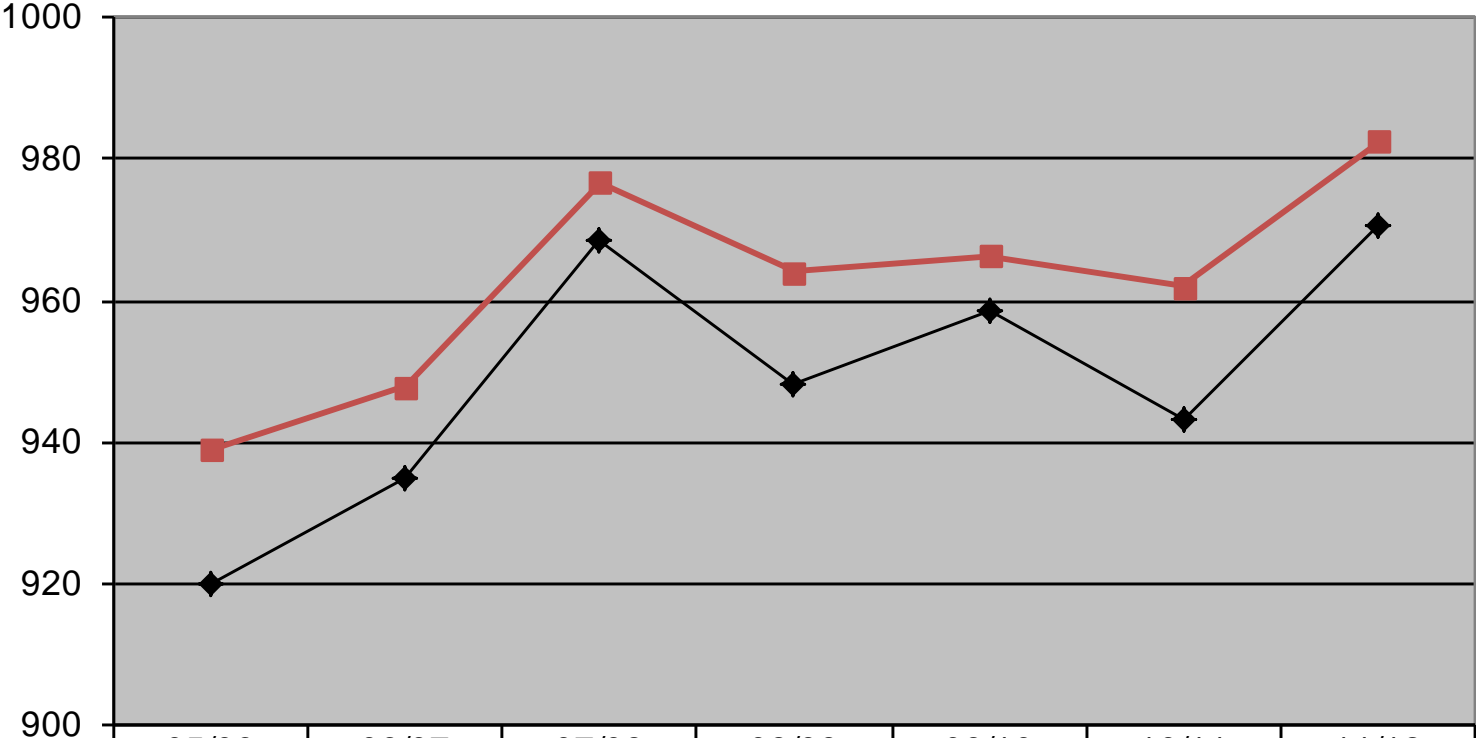
2011/12 Fiscal Year-End Report

NOVEMBER 20, 2012

Student Enrollment

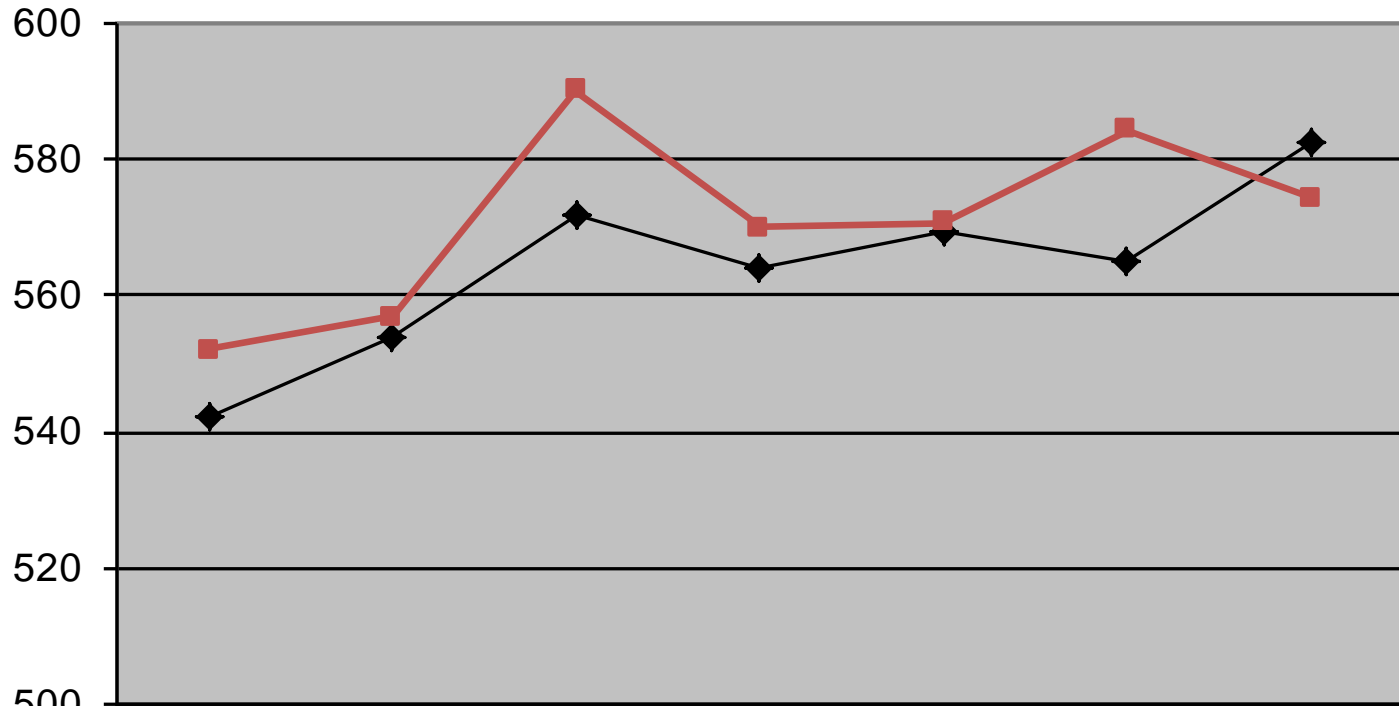


Certificated Staff FTE



◆ Budget	919.853	935.081	968.618	948.046	958.757	943.030	970.496
■ Actual	938.915	947.817	976.790	964.106	966.429	961.941	982.496

Classified Staff FTE



	05/06	06/07	07/08	08/09	09/10	10/11	11/12
—◆— Budget	542.413	553.685	571.820	563.983	569.216	565.23	582.319
—■— Actual	552.116	556.871	590.097	569.965	570.832	584.35	574.41

Revenue History

REVENUE TYPE	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Like-size District Comparison 10,000 - 19,999 FTE 21 Districts
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$11,469,646 7.63%	\$12,062,824 7.58%	\$12,549,000 7.93%	\$12,715,062 7.92%	18.60%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$1,627,383 1.08%	\$1,766,262 1.11%	\$2,024,278 1.28%	\$2,066,714 1.29%	3.80%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$109,742,800 73.03%	\$104,028,993 65.36%	\$109,886,189 69.47%	\$114,149,529 71.09%	64.60%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$26,754,928 17.80%	\$23,017,621 14.46%	\$24,374,223 15.41%	\$27,005,391 16.82%	12.30% (Includes Stimulus)
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>		\$17,494,589 10.99%	\$8,790,885 5.56%	\$4,093,553 2.55%	
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$674,277 0.45%	\$784,584 0.49%	\$551,937 0.35%	\$534,784 0.33%	0.70%
TOTAL REVENUES	\$150,269,034	\$159,154,873	\$158,176,512	\$160,565,033	100.00%

Expenditures By Program

PROGRAM	Actual 2008/09	Actual 2009/10			Like-size District Comparison 10,000-19,999 FTE 21 Districts
			Actual 2010/11	Actual 2011/12	
Regular Instruction (00)	\$67,832,889	\$59,023,654	\$70,243,404	\$73,738,587	
% of Total Budget	45.8%	40.2%	45.4%	46.1%	52.0%
Federal Stimulus (11/12/14/18/19)	\$2,163,358	\$15,756,122	\$8,638,303	\$4,023,926	
% of Total Budget	1.5%	10.7%	5.6%	2.5%	4.1%
Special Education State (20)	\$16,581,255	\$16,075,199	\$17,627,585	\$19,440,937	
% of Total Budget	11.2%	10.9%	11.4%	12.2%	12.4%
Vocational Instruction (30)	\$4,594,708	\$4,850,553	\$5,154,993	\$5,560,145	
% of Total Budget	3.1%	3.3%	3.3%	3.5%	3.0%
Skills Center Instruction (40)	\$3,094,907	\$3,607,410	\$4,208,671	\$3,887,557	
% of Total Budget	2.1%	2.5%	2.7%	2.4%	0.6%
Compensatory Programs (50/60)	\$25,408,716	\$19,534,664	\$19,845,640	\$22,370,121	
% of Total Budget	17.2%	13.3%	12.8%	14.0%	5.7%
Other Instructional Programs (70)	\$2,027,901	\$1,938,317	\$1,821,780	\$947,786	
% of Total Budget	1.4%	1.3%	1.2%	0.6%	1.2%
Community Services (80)	\$122,563	\$151,648	\$155,955	\$107,360	
% of Total Budget	0.1%	0.1%	0.1%	0.1%	0.7%
Support Services (90)	\$26,169,602	\$25,906,806	\$26,965,177	\$29,740,956	
% of Total Budget	17.7%	17.6%	17.4%	18.6%	20.3%
TOTAL EXPENDITURES	\$147,995,899	\$146,844,373	\$154,661,506	\$159,817,375	100.00%

Expenditures By Activity.....

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
OTHER SUPPORTIVE ACTIVITIES				
42 - Food Costs	\$2,820,368	\$2,906,337	\$2,907,555	\$3,096,437
44 - Food Services' Operations	\$2,908,207	\$2,913,218	\$2,955,058	\$3,018,565
49 - Food Services' Catering	(\$14,197)	(\$15,035)	(\$6,305)	(\$565)
52 - Transportation Operations	\$2,027,821	\$2,154,416	\$2,250,209	\$2,420,200
53 - Transportation Maintenance	\$339,330	\$331,200	\$471,252	\$438,708
56 - Transportation Insurance	\$73,442	\$79,835	\$80,622	\$85,404
59 - Transportation In-District Transfers	(\$350,393)	(\$340,340)	(\$673,265)	(\$668,074)
62 - Grounds Maintenance	\$597,005	\$589,364	\$610,480	\$677,343
63 - Operation of Buildings - Custodial	\$4,411,849	\$4,305,606	\$4,640,813	\$4,548,193
64 - Maintenance Department	\$2,339,520	\$2,433,709	\$2,962,611	\$3,247,370
65 - Utilities	\$3,569,144	\$3,359,783	\$3,331,369	\$3,358,073
67 - Building Security	\$94,567	\$32,465	\$27,674	\$23,522
68 - Insurance	\$583,582	\$628,087	\$711,067	\$756,839
72 - Information Systems	\$1,609,837	\$1,825,520	\$2,296,808	\$3,439,396
73 - Printing	(\$1,201)	\$112	\$437	(\$806)
74 - Warehousing and Distribution	\$332,717	\$281,469	\$307,362	\$310,641
TOTAL OTHER SUPPORTIVE ACT	\$21,341,598	\$21,485,745	\$22,873,747	\$24,751,246

Expenditures By Activity.....

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
TEACHING ACTIVITIES				
27 - Teaching	\$92,689,378	\$91,767,992	\$97,432,380	\$93,648,655
28 - Extracurricular	\$2,464,671	\$2,455,064	\$2,201,626	\$2,792,133
TOTAL TEACHING ACTIVITIES	\$95,154,049	\$94,223,056	\$99,634,006	\$96,440,788
TEACHING SUPPORT				
22 - Learning Resources	\$2,806,605	\$2,737,199	\$2,780,030	\$2,888,144
24 - Guidance and Counseling	\$4,512,737	\$4,703,278	\$4,817,980	\$4,553,831
25 - Pupil Management & Safety	\$1,246,799	\$1,084,135	\$1,101,083	\$1,170,441
26 - Health Services	\$4,242,360	\$4,462,176	\$4,984,730	\$5,203,691
31 - Instructional PD	\$0	\$0	\$0	\$5,111,636
32 - Instructional Technology	\$0	\$0	\$0	\$626,108
TOTAL TEACHING SUPPORT	\$12,808,501	\$12,986,787	\$13,683,823	\$19,553,851

Expenditures By Activity

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12		Like-size District Comparison 10,000-19,999 FTE 21 Districts
UNIT ADMINISTRATION						
23 - Principal's Office	\$8,897,126	\$8,636,246	\$8,843,736	\$9,200,821	5.70%	5.60%
CENTRAL ADMINISTRATION						
11 - Board of Directors	\$256,421	\$251,657	\$255,560	\$339,234		
12 - Superintendent's Office	\$1,007,619	\$882,616	\$871,032	\$1,126,664		
13 - Business Office	\$1,452,846	\$1,428,798	\$1,530,388	\$1,605,065		
14 - Human Resources	\$873,310	\$883,815	\$864,890	\$881,990		
15 - Public Relations	\$230,711	\$191,750	\$190,602	\$215,931		
21 - Supervision - Instruction	\$4,806,927	\$4,660,972	\$4,627,698	\$4,309,564		
41 - Supervision - Food Services	\$379,880	\$364,350	\$389,485	\$419,259		
51 - Supervision - Transportation	\$430,299	\$440,395	\$442,183	\$484,841		
61 - Supervision - Maintenance/Operations	\$356,614	\$408,184	\$454,469	\$488,255		
TOTAL CENTRAL ADMINISTRATION	\$9,794,627	\$9,512,538	\$9,626,307	\$9,870,803	6.20%	6.00%

Revenue & Expenditure Analysis 2011/12

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
BASIC EDUCATION PROGRAMS - LEVY & STATE FUNDED			
<i>REGULAR INSTRUCTION</i>		\$73,738,587	
<i>DISTRICT WIDE SUPPORT SERVICES</i>		\$20,446,184	
	<u>\$96,883,662</u>	<u>\$94,184,770</u>	<u>\$2,698,892</u>
SPECIAL EDUCATION - (LEVY \$987,849)	<u>\$16,606,841</u>	<u>\$19,440,937</u>	<u>(\$2,834,095)</u>
<i>VOCATIONAL EDUCATION INSTRUCTION</i>	<u>\$5,642,103</u>	<u>\$5,560,145</u>	<u>\$81,958</u>
<i>SKILLS CENTER INSTRUCTION</i>	<u>\$3,132,765</u>	<u>\$3,887,557</u>	<u>(\$754,792)</u>
STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS	<u>\$28,480,317</u>	<u>\$27,449,194</u>	<u>\$1,031,123</u>
FOOD SERVICES PROGRAM	<u>\$7,546,931</u>	<u>\$6,533,689</u>	<u>\$1,013,242</u>
PUPIL TRANSPORTATION OPERATIONS	<u>\$2,272,413</u>	<u>\$2,761,083</u>	<u>(\$488,670)</u>
TOTALS	<u>\$160,565,033</u>	<u>\$159,817,375</u>	<u>\$747,657</u>
TRANSFER TO CAPITAL PROJECTS FUND ENERGY GRANT			<u>(\$989,495)</u>
TRANSFERS TO CAPITAL PROJECTS FUND STANTON			<u>(\$3,000,000)</u>
			<u>(\$3,241,837)</u>
BEGINNING FUND BALANCE:	<u>\$28,569,015</u>		
YEAR-END FUND BALANCE:	<u>\$25,327,178</u>		
			<u>(\$3,241,837)</u>

General Fund Recap

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
Beginning Fund Balance	\$11,693,505	\$13,342,639	\$25,353,138	\$28,569,015
Revenue:	\$150,269,034	\$159,154,872	\$158,176,512	\$160,565,033
Expenditures:	(\$147,995,900)	(\$146,844,373)	(\$154,661,506)	(\$159,817,375)
Transfer to Trans. Vehicle Fund:	\$0	(\$300,000)	\$0	\$0
Transfer to Debt Service Fund:	(\$324,000)	\$0	\$0	\$0
Transfer to Capital Projects:	(\$300,000)	\$0	(\$299,128)	(\$3,989,495)
Ending Fund Balance:	\$13,342,639	\$25,353,138	\$28,569,015	\$25,327,178
Percentage of Expenditures:	9.02%	17.27%	18.47%	15.85%



<i>Federal Stimulus Expenditures:</i>	\$2,163,358	\$15,756,122	\$8,638,303	\$4,023,926
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<i>Restricted Fund Balance Items:</i>			\$3,892,344	\$3,120,111
<i>Committed/Assigned Fund Balance Items:</i>			\$23,364,037	\$22,207,067
<i>Unassigned Fund Balance Items:</i>			\$1,312,634	\$0
			<hr/>	
			\$28,569,015	\$25,327,178

Looking Ahead.....



Maintenance 3-7 Year Project Plan

Concrete	\$802,000
Electrical	\$390,000
HVAC	\$4,959,700
Painting Exterior	\$530,000
Plumbing	\$1,360,000
Roofing	\$1,075,027
Security	\$1,242,000
Asphalt Preservation Program	\$600,000
Athletic Tracks	\$1,800,000

Ending Grants:

MERIT	\$2,547,108
21st Century	\$485,492

Federal Sequestration

8.2% Reduction in Federal Funding	\$1,343,128
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Federal Sequestration

8.2% Reduction

PROGRAM	2012-13 REVENUE	8.20% REDUCTION
SPEd and Related Services Teletherapy	\$15,000	\$1,230
IDEA-B (Section 611, Ages 3-21)	\$3,058,016	\$250,757
IDEA-B (Section 619, Preschool)	\$106,791	\$8,757
Perkins Program Improvement (CTE)	\$146,331	\$11,999
Perkins Program Improvement (YV Tech)	\$99,842	\$8,187
IB Exam Reimbursement	\$9,315	\$764
Title I, Part A	\$6,387,771	\$523,797
ESEA URBAN FLEXIBLE	\$292,000	\$23,944
MERIT - DISTRICT	\$2,547,108	\$208,863
21st Century (C6-Y5 of 5)	\$485,492	\$39,810
Title II Part A Teacher Quality	\$945,827	\$77,558
Migrant Education, Title I, Part C	\$1,423,488	\$116,726
Title III	\$749,525	\$61,461
Indian Education	\$113,099	\$9,274
TOTALS	\$16,379,605	\$1,343,128

ASB Fund Recap

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
Beginning Fund Balance:	\$524,767	\$529,739	\$520,088	\$508,060
Revenue:	\$678,232	\$643,466	\$612,376	\$578,731
Expenditures:	(\$673,260)	(\$653,117)	(\$624,404)	(\$630,305)
Ending Fund Balance:	\$529,739	\$520,088	\$508,060	\$456,486

Debt Service Fund Recap

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
Beginning Fund Balance:	\$4,498,424	\$6,347,329	\$4,330,188	\$1,943,772
Revenue:	\$11,696,486	\$6,676,201	\$7,285,338	\$7,649,469
Other Financing Sources:			\$399,943	\$3,128
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	(\$9,847,581)	(\$8,693,342)	(\$10,071,697)	(\$6,346,238)
Ending Fund Balance:	\$6,347,329	\$4,330,188	\$1,943,772	\$3,250,132
Current Debt:				
Voted Debt	\$109,645,000		Levy Rate 2012	\$3.07 per \$1,000
Non-Voted Debt	\$ 0		Bond Rate 2012	\$1.66 per \$1,000

Capital Projects Fund Recap

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
Beginning Fund Balance:	\$2,031,369	\$48,519,859	\$44,483,184	\$55,770,273
Revenue:	\$11,872,455	\$3,325,423	\$2,994,019	\$18,569,276
Other Financing Sources:	\$47,579,818		\$25,682,475	\$41,714,572
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	(\$12,963,783)	(\$7,362,098)	(\$17,389,405)	(\$63,085,370)
Ending Fund Balance:	\$48,519,859	\$44,483,184	\$55,770,273	\$52,968,751

Transportation Vehicle Fund Recap

	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
Beginning Fund Balance:	\$497,810	\$589,176	\$1,271,852	\$595,486
Revenue:	\$364,007	\$382,676	\$228,630	\$443,452
Transfer In From General Fund:	\$0	\$300,000	\$0	\$0
Expenditures:	(\$272,641)	\$0	(\$904,996)	(\$474,547)
Ending Fund Balance:	\$589,176	\$1,271,852	\$595,486	\$564,391