



**The 2020/21 Financial Year End Report to the Board  
September 1, 2020 through August 31, 2021**

**Dr. Trevor Greene, Superintendent  
Becky Nissen, Executive Director of Finance  
December 6, 2021, Board Meeting**



# 2020-21 Year End Overview of All Funds

	General Fund	Associated Student Body Fund	Debt Sevices Fund	Capital Projects Fund	Transportation Vehicle Fund
Beginning Fund Balance at 9/1/2020	\$ 28,034,543	\$ 644,139	\$ 13,517,258	\$ 3,840,414	\$ 1,264,364
Total Revenues & Other Financing Sources	\$ 243,825,651	\$ 124,842	\$ 25,185,968	\$ 1,145,820	\$ 515,578
Total Expenditures	\$ (240,714,520)	\$ (163,598)	\$ (23,914,445)	\$ (8,785)	\$ -
Transfer To Other Funds	\$ (656,822)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues & Other Financing Sources Over (Under) Expenditures and Transfers Out	\$ 2,454,308	\$ (38,756)	\$ 1,271,522	\$ 1,137,035	\$ 515,578
Ending Fund Balance at 8/31/2021	<u>\$ 30,488,851</u>	<u>\$ 605,383</u>	<u>\$ 14,788,780</u>	<u>\$ 4,977,449</u>	<u>\$ 1,779,942</u>

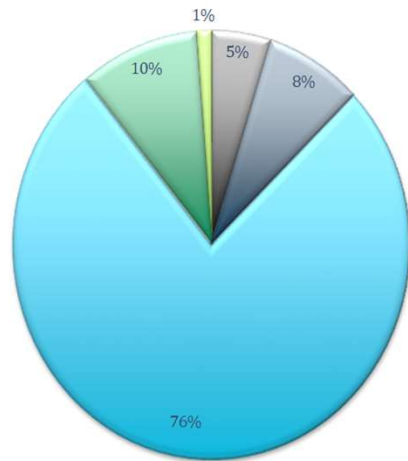
\*\* The Capital Projects Fund includes YV Tech Funds in the amount of \$1,150,642 from the sale of the former YV Tech Building



## General Fund Revenue Comparison 2019/20 to 2020/21

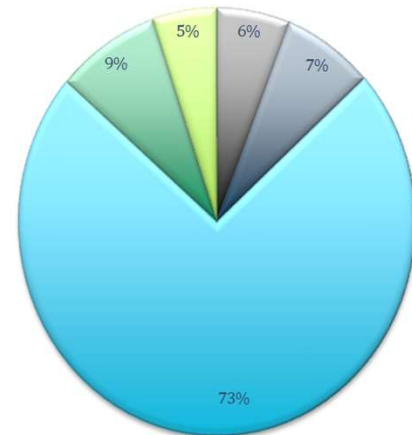
**2019/20**

- Maintenance & Operations Levy
- LEA and Other Local
- State General, Special
- Federal General, Special
- Federal ESSER



**2020/21**

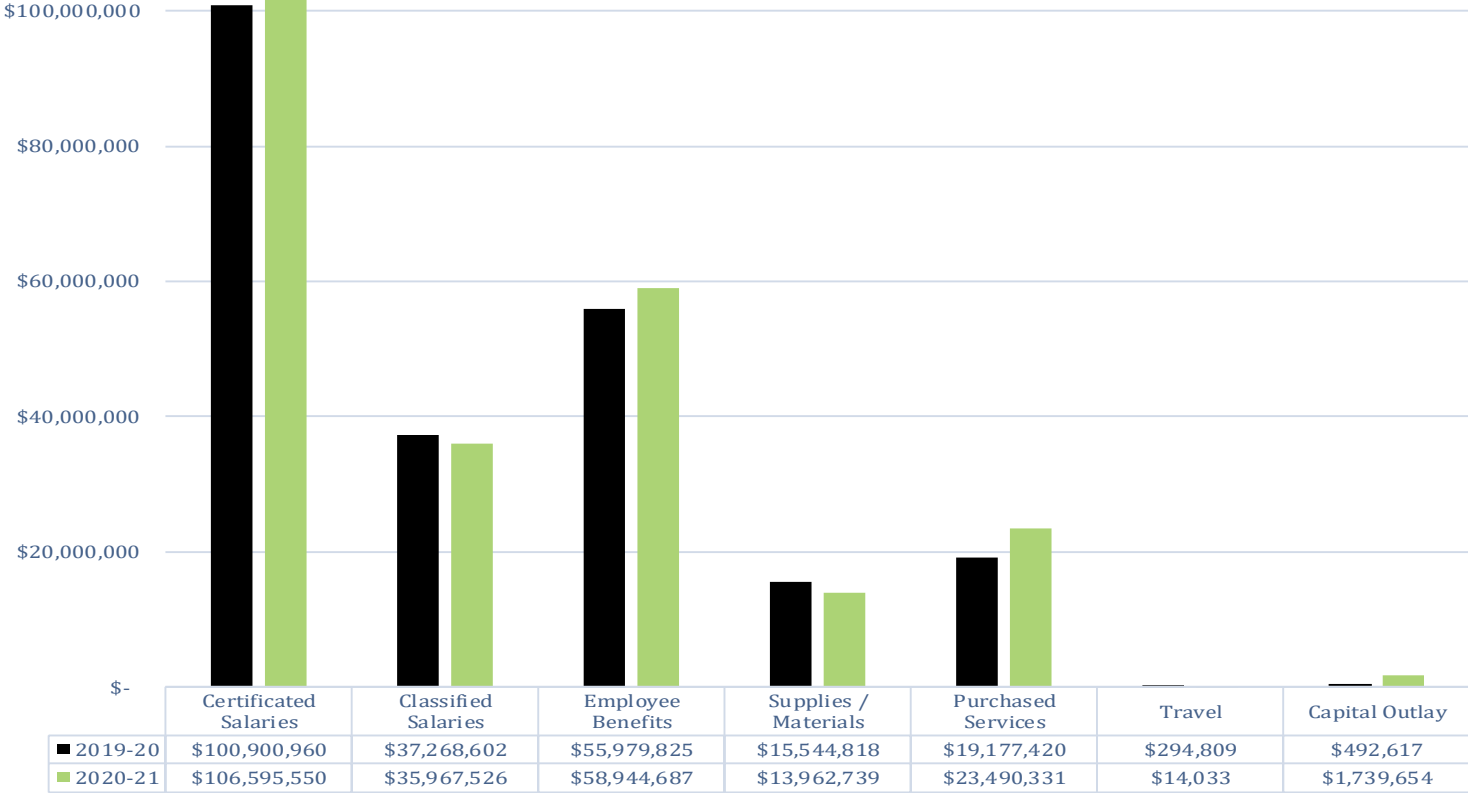
- Maintenance & Operations Levy
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- State General, Special
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- Federal ESSER



	<u>2019/20</u>	<u>2020/21</u>
Maintenance & Operations Levy	\$ 11,394,890	\$ 14,568,652
LEA and Other Local	\$ 18,480,041	\$ 18,009,827
State General, Special	\$ 179,032,000	\$ 177,960,333
Federal General, Special	\$ 22,737,383	\$ 20,472,567
Federal ESSER	\$ 2,973,710	\$ 12,814,272
<b>Total Revenue</b>	<b>\$ 234,618,025</b>	<b>\$ 243,825,651</b>



## General Fund Expenditure Comparison 2019/20 to 2020/21





*Yakima*  
SCHOOL DISTRICT

# Pandemic Costs for YSD, March 2020 through August 31, 2021, Supported by CARES (ESSER I) Federal Funds and Other Revenue Sources



## PROVIDING PERSONAL PROTECTIVE EQUIPMENT (PPE), HEALTH MONITORING, CLEANING/ DISINFECTING PROTOCOLS

Gloves, Masks, Face Shields, Gowns, Hand sanitizer, No-touch thermometers, Electrostatic disinfectant sprayers, cleaning equipment and disinfectants

**\$763,092**

## STAFF COSTS FOR DISTRICT ESSENTIAL WORKERS AND DISTRICT REOPENING PLANNING COMMITTEE

Essential staff costs during closure period and District Reopening Planning Committee

**\$3,119,178**

## COSTS FOR DISTANCE LEARNING

Student Laptops & Hotspots, Student Meals, Curriculum, Teaching Supplies, Printing, Student Packets, Postage

**\$6,877,518**

## SPRING 2020 FIRST RESPONDER CHILDCARE AT DISCOVERY LAB SCHOOL

Staffing, PPE, Health Monitoring, Cleaning Supplies

**\$125,372**

## Revenue Sources that Supported Pandemic Costs for YSD March 2020 through August 31,2021

<u>Revenue Sources:</u>		
<u>Grant Funds:</u>	<u>Total Available</u>	<u>Expended as of 8/31/21</u>
<u>Federal:</u>		
CARES/ESSER**	\$ 5,824,061	\$ 5,824,061
FEMA	\$ 157,470	\$ 157,470
GEER Grant***	\$ 1,226,302	\$ 1,226,302
K-12 Internet Access Grant	\$ 201,605	\$ 201,605
<u>Local:</u>		
Yakima Schools Foundation	\$ 196,832	\$ 196,832
Invest Ed Covid-19	\$ 20,280	\$ 20,280
Invest Ed All In WA Digital Equity	\$ 56,390	\$ 56,390
<u>Other District Funds:</u>		
<u>State:</u>		
LAP, Bilingual, CTE		\$ 1,508,584
<u>Federal:</u>		
Title I, Migrant, IDEA		\$ 491,313
USDA-Nutrition Services		\$ 1,173,239
Pupil Transportation		\$ 29,084
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Total as of 8/31/21		\$ 10,885,160

\*\* CARES/ESSER Amount Available is the net amount to spend available to the District after Private Schools Allocation and Indirects

\*\*\* Governor's Emergency Education Relief (GEER) Computer Initiative



# 2020/21 ESSER II Expenditures to Safely Reopen Schools and Support Learning Recovery (10 Point Framework)

		<u>Amount Available</u>	<u>Expended as of 8/31/21</u>	<u>Balance</u>
<b>ESSER II - Expenditures as of 8/31/21</b>		<b>\$22,695,894</b>	<b>\$7,173,626</b>	<b>\$15,522,268</b>
<b>1. Reopen Schools Safely for In-Person Learning</b>	<b>19%</b>	4,312,220	2,497,150	1,815,070
<b>2. Provide Physical, Mental Health and Well-Being Supports</b>	<b>11%</b>	2,496,548	1,317,256	1,179,292
<b>3. Address Covid Learning Gaps for All Students</b>	<b>11%</b>	2,496,548	1,153,124	1,343,424
<b>4. Address Attendance, Engagement, and Student Transitions</b>	<b>11%</b>	2,496,548	24,167	2,472,382
<b>5. Ensure High School Students Stay on a Path to Post Secondary</b>	<b>11%</b>	2,496,548	0	2,496,548
<b>6. Ensure High Quality Curriculum &amp; Instruction</b>	<b>7%</b>	1,588,713	1,065,761	522,952
<b>7. Explore and Implement New Education Delivery Models</b>	<b>11%</b>	2,496,548	440,267	2,056,282
<b>8. Close the Digital Divide</b>	<b>5%</b>	1,134,795	143,007	991,787
<b>9. Create Balanced Assessment &amp; Accountability Systems</b>	<b>7%</b>	1,588,713	0	1,588,713
<b>10. Recruit and Retain Talented Educator Workforce</b>	<b>7%</b>	1,588,713	532,895	1,055,818



## 2020/21 General Fund - Fund Balance Summary

**Nonspendable:**

GL 840 Inventory & Prepaid Items	444,322	
Total Nonspendable Fund Balance		<b>444,322</b>

**Restricted:**

GL 821 Restricted for Carryover of State Program Revenues:	3,096,089	
GL 825 Restricted for Skills Centers	3,120,603	
GL 830 Restricted for Debt Service	700,000	
GL 845 Restricted for Self Insurance	1,000,000	
Total Restricted Fund Balance		<b>7,916,692</b>

**Committed:**

GL 870 Committed ESD105 Unemployment Pool	61,493	
Total Committed Fund Balance		<b>61,493</b>

**Assigned:**

GL 884 Assigned to Other Capital Projects:	4,873,785	
GL 888 Assigned for Other Purposes:	4,468,817	
Total Assigned Fund Balance		<b>9,342,601</b>

**Unassigned:**

GL 890 Unassigned Fund Balance	-	
GL 891 Unassigned Minimum Fund Balance Policy	12,723,743	
Total Unassigned Fund Balance		<b>12,723,743</b> 5.000% **

Total Ending Fund Balance		<b>30,488,851</b>
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\*\* Percent is based on 2020/21 Budgeted Expenditures per Board Policy 1000.2.3





# SWOT Analysis of the District's 2020/21 Fiscal Year

- **Strengths**

- Increase in Local Levy Revenue of \$3 mil (Thank you Community and Board of Directors)
- CARES (ESSER I) Federal Funding to support pandemic cost
- ESSER II Federal Funding to safely reopen schools and support learning recovery
- Received additional grant funding to support student laptops and internet access (GEER Grant, K-12 Internet Access, InvestEd- Digital Equity)
- Adequate Fund Balance to meet Board Policy 1000.2.3
- Bond Refunding's saving the taxpayers \$3.1 mil over the next 10 years

- **Weaknesses**

- Enrollment Fluctuations
- Continued Gap in Dedicated Revenue for Special Education
- Dependence upon General Fund for Large Maintenance Projects



# SWOT Analysis of the District's 2020/21 Fiscal Year (cont)

- **Opportunities**

- ESSER II/ARP authorize supplanting to maintain the integrity of District Operations
- Future Bond Refunding
- Future Capital Levy

- **Threats**

- Future Enrollment Fluctuations
- Covid-19 Variances
- Legislative Session with Potential Cuts



# Investments for 2021/22

- **Teaching and Learning Focus**
  - Learning Recovery to align with the ESSER 10 Point Framework
- **Mental Health Supports for Students**
  - Hiring additional Counselors, Nurses & MTSS Staff
- **K-3 class size reduction from 20.11 to 17.50**
- **Technology will continue the 1:1 devices for all students**
- **Beginning work on the new YSD Health Cooperative**
- **Systems-wide Equity Audit to identify bright spots and key challenges**



**Questions**

**Thank You!**

