

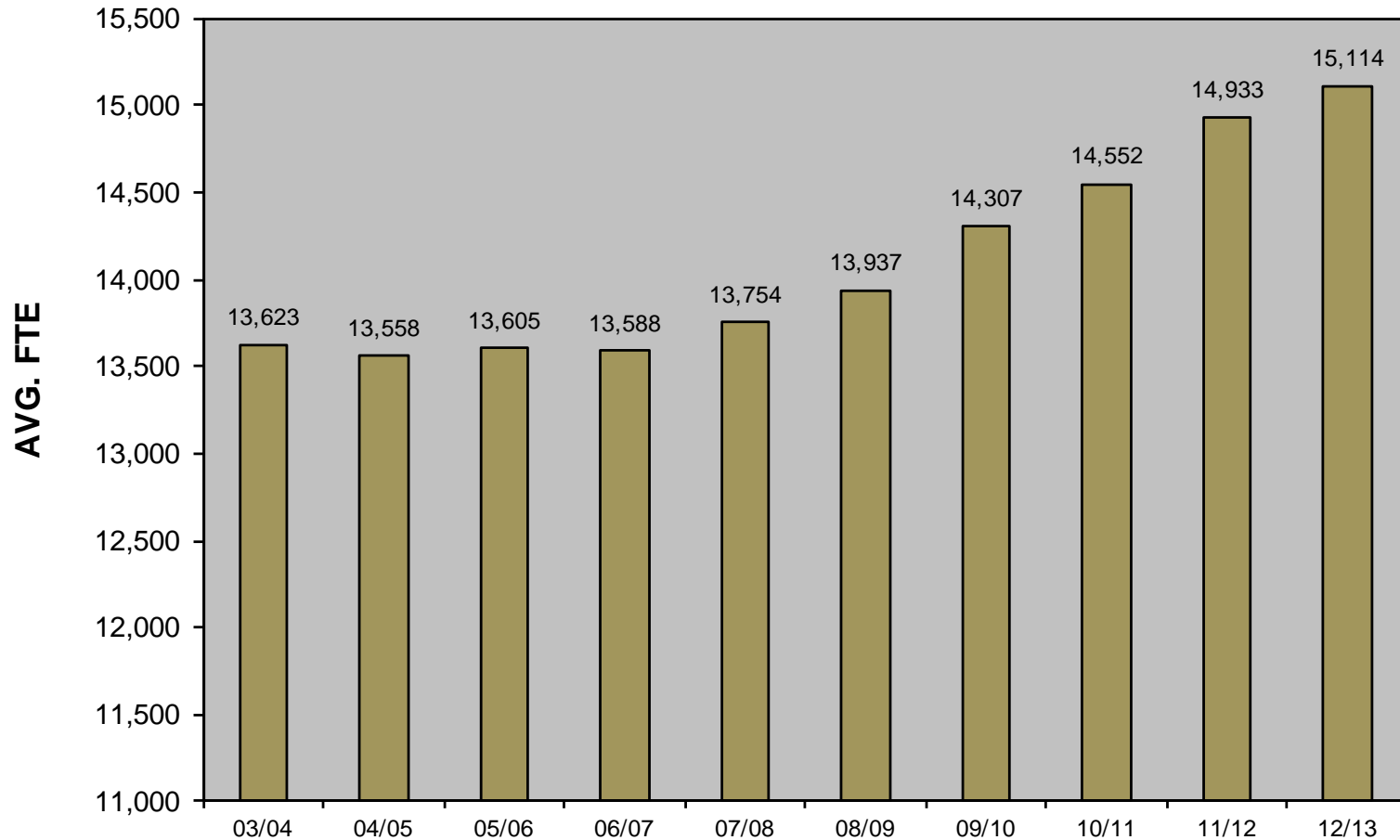
Yakima School District



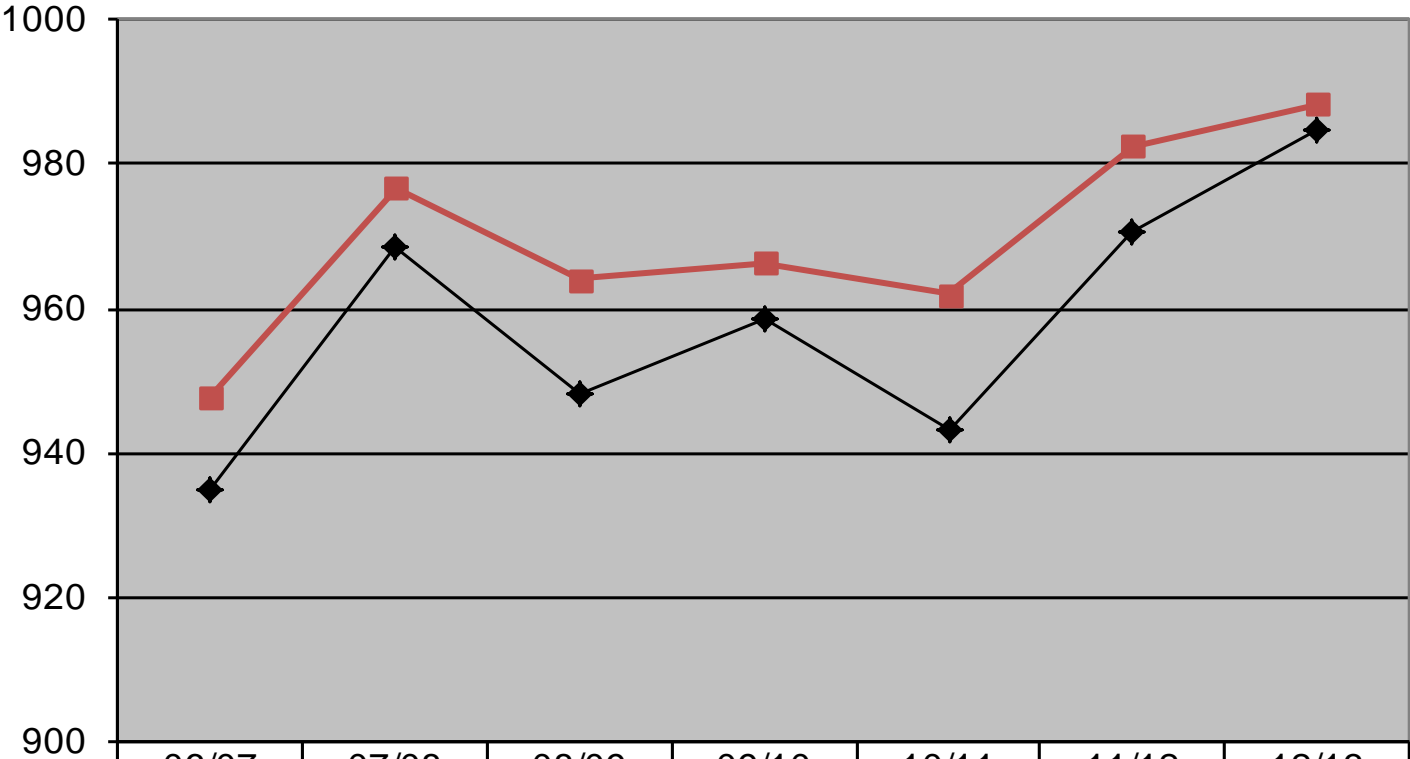
2012/13 Fiscal Year-End Report

NOVEMBER 19, 2013

Student Enrollment

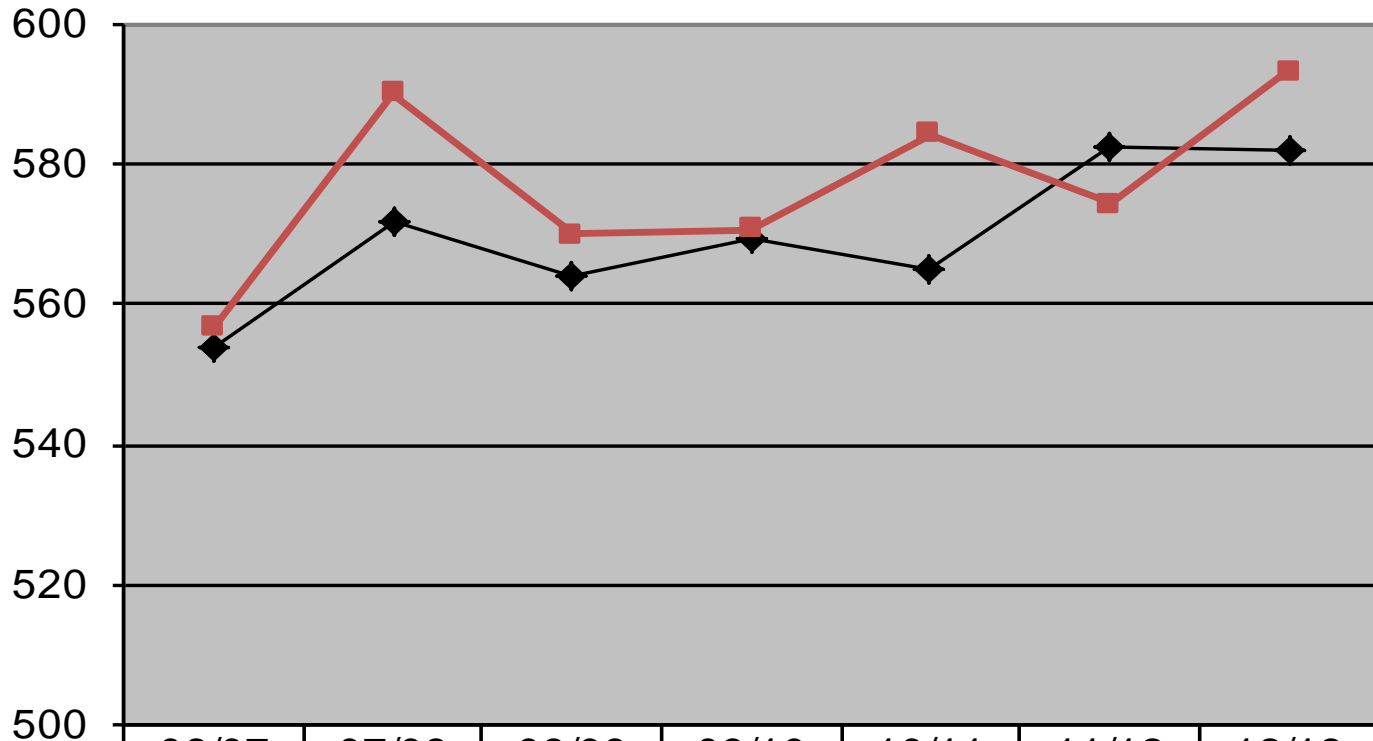


Certificated Staff FTE



| | | | | | | | |
|----------|---------|---------|---------|---------|---------|---------|---------|
| ◆ Budget | 935.081 | 968.618 | 948.046 | 958.757 | 943.030 | 970.496 | 984.738 |
| ■ Actual | 947.817 | 976.790 | 964.106 | 966.429 | 961.941 | 982.496 | 988.424 |

Classified Staff FTE




| | | | | | | | |
|----------|---------|---------|---------|---------|--------|---------|---------|
| ◆ Budget | 553.685 | 571.820 | 563.983 | 569.216 | 565.23 | 582.319 | 581.85 |
| ■ Actual | 556.871 | 590.097 | 569.965 | 570.832 | 584.35 | 574.41 | 593.218 |

Revenue History

| REVENUE TYPE | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 | Like-size District Comparison 10,000 - 19,999 FTE 21 Districts |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---|
| LOCAL TAXES (10) <i>% of Total Revenues</i> | \$12,062,824 7.58% | \$12,549,000 7.93% | \$12,715,062 7.92% | \$13,129,341 8.39% | 20.00% |
| LOCAL NON-TAX (20) <i>% of Total Revenues</i> | \$1,766,262 1.11% | \$2,024,278 1.28% | \$2,066,714 1.29% | \$2,044,061 1.31% | 3.80% |
| STATE FUNDING (30, 40) <i>% of Total Revenues</i> | \$104,028,993 65.36% | \$109,886,189 69.47% | \$114,149,529 71.09% | \$115,398,099 73.73% | 66.40% |
| FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i> | \$23,017,621 14.46% | \$24,374,223 15.41% | \$27,005,391 16.82% | \$25,403,779 16.23% | 9.10% (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% | \$69,407 0.04% | 0.0% |
| OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i> | \$784,584 0.49% | \$551,937 0.35% | \$534,784 0.33% | \$475,683 0.30% | 0.7% |
| TOTAL REVENUES | \$159,154,873 | \$158,176,512 | \$160,565,033 | \$156,520,370 | 100.00% |

Expenditures By Program

| PROGRAM | Actual 2009/10 | Actual 2010/11 |  | | Like-size District Comparison <i>10,000-19,999 FTE 21 Districts</i> |
|---|-----------------------|-----------------------|---|-----------------------|---|
| | | | Actual 2011/12 | Actual 2012/13 | |
| Regular Instruction (00) % of Total Budget | \$59,023,654 40.2% | \$70,243,404 45.4% | \$73,738,587 46.1% | \$77,107,530 48.3% | 54.5% |
| Federal Stimulus (11/12/13/14/18/19) % of Total Budget | \$15,756,122 10.7% | \$8,638,303 5.6% | \$4,023,926 2.5% | \$67,881 0.0% | 0.3% |
| Special Education State (20) % of Total Budget | \$16,075,199 10.9% | \$17,627,585 11.4% | \$19,440,937 12.2% | \$19,587,289 12.3% | 13.2% |
| Vocational Instruction (30) % of Total Budget | \$4,850,553 3.3% | \$5,154,993 3.3% | \$5,560,145 3.5% | \$6,384,933 4.0% | 3.1% |
| Skills Center Instruction (40) % of Total Budget | \$3,607,410 2.5% | \$4,208,671 2.7% | \$3,887,557 2.4% | \$3,827,617 2.4% | 0.6% |
| Compensatory Programs (50/60) % of Total Budget | \$19,534,664 13.3% | \$19,845,640 12.8% | \$22,370,121 14.0% | \$20,444,120 12.8% | 5.8% |
| Other Instructional Programs (70) % of Total Budget | \$1,938,317 1.3% | \$1,821,780 1.2% | \$947,786 0.6% | \$890,639 0.6% | 1.3% |
| Community Services (80) % of Total Budget | \$151,648 0.1% | \$155,955 0.1% | \$107,360 0.1% | \$187,590 0.1% | 0.8% |
| Support Services (90) % of Total Budget | \$25,906,806 17.6% | \$26,965,177 17.4% | \$29,740,956 18.6% | \$31,108,316 19.5% | 20.4% |
| TOTAL EXPENDITURES | \$146,844,373 | \$154,661,506 | \$159,817,375 | \$159,605,915 | 100.00% |

Revenue & Expenditure Analysis 2012/13

| DESCRIPTION | REVENUE | EXPENDITURES | Over/(Under) |
|--|----------------------|----------------------|----------------------|
| BASIC EDUCATION PROGRAMS - LEVY & STATE FUNDED | | | |
| <i>REGULAR INSTRUCTION</i> | | \$77,044,509 | |
| <i>DISTRICT WIDE SUPPORT SERVICES</i> | | \$19,989,698 | |
| | \$97,541,380 | \$97,034,207 | \$507,174 |
| SPECIAL EDUCATION - (LEVY \$1,048,009) | \$17,151,568 | \$19,587,276 | (\$2,435,709) |
| <i>CAREER & TECHNICAL EDUCATION</i> | \$5,866,327 | \$6,384,921 | (\$518,594) |
| <i>SKILLS CENTER INSTRUCTION</i> | \$3,888,985 | \$3,827,598 | \$61,387 |
| STATE & FEDERAL GRANTS & SELF-FUNDED PROGRAMS | \$22,085,044 | \$21,653,181 | \$431,863 |
| <i>FOOD SERVICES PROGRAM</i> | \$7,709,882 | \$8,163,265 | (\$453,383) |
| <i>PUPIL TRANSPORTATION OPERATIONS</i> | \$2,277,184 | \$2,955,358 | (\$678,174) |
| TOTALS | \$156,520,371 | \$159,605,807 | (\$3,085,436) |
| <i>TRANSFER TO CAPITAL PROJECTS FUND</i> | | | (\$1,000,000) |
| <i>TRANSFER TO TRANSPORTATION VEHICLE FUND</i> | | | (\$2,000,000) |
| | | | (\$6,085,436) |
| BEGINNING FUND BALANCE: | \$25,327,178 | | |
| YEAR-END FUND BALANCE: | \$19,241,742 | | |

General Fund Recap

| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$13,342,639 | \$25,353,138 | \$28,569,015 | \$25,327,178 |
| Revenue: | \$159,154,872 | \$158,176,512 | \$160,565,033 | \$156,520,371 |
| Expenditures: | (\$146,844,373) | (\$154,661,506) | (\$159,817,375) | (\$159,605,807) |
| Transfer to Trans. Vehicle Fund: | (\$300,000) | \$0 | \$0 | (\$2,000,000) |
| Transfer to Debt Service Fund: | \$0 | \$0 | \$0 | |
| Transfer to Capital Projects: | \$0 | (\$299,128) | (\$3,989,495) | (\$1,000,000) |
| Ending Fund Balance: | \$25,353,138 | \$28,569,015 | \$25,327,178 | \$19,241,742 |
| Percentage of Expenditures: | 17.27% | 18.47% | 15.85% | 12.06% |

ASB Fund Recap

| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Beginning Fund Balance: | \$529,739 | \$520,088 | \$508,060 | \$456,486 |
| Revenue: | \$643,466 | \$612,376 | \$578,731 | \$595,619 |
| Expenditures: | (\$653,117) | (\$624,404) | (\$630,305) | (\$571,972) |
| Ending Fund Balance: | \$520,088 | \$508,060 | \$456,486 | \$480,133 |

Debt Service Fund Recap

| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|
| Beginning Fund Balance: | \$6,347,329 | \$4,330,188 | \$1,943,772 | \$3,250,132 |
| Revenue: | \$6,676,201 | \$7,285,338 | \$7,649,469 | \$7,936,701 |
| Other Financing Sources: | | \$399,943 | \$3,128 | \$0 |
| Transfer In From General Fund: | \$0 | \$0 | \$0 | \$0 |
| Expenditures: | (\$8,693,342) | (\$10,071,697) | (\$6,346,238) | (\$6,591,196) |
| Ending Fund Balance: | \$4,330,188 | \$1,943,772 | \$3,250,132 | \$4,595,637 |
| Current Debt: | | | | |
| Voted Debt | \$107,915,000 | | 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 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Beginning Fund Balance: | \$48,519,859 | \$44,483,184 | \$55,770,273 | \$52,968,751 |
| Revenue: | \$3,325,423 | \$2,994,019 | \$18,569,276 | \$64,142,308 |
| Other Financing Sources: | | \$25,682,475 | \$41,714,572 | \$0 |
| Transfer In From General Fund: | \$0 | \$0 | \$0 | \$1,000,000 |
| Expenditures: | (\$7,362,098) | (\$17,389,405) | (\$63,085,370) | (\$101,383,336) |
| Ending Fund Balance: | \$44,483,184 | \$55,770,273 | \$52,968,751 | \$16,727,723 |

Transportation Vehicle Fund Recap

| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Beginning Fund Balance: | \$589,176 | \$1,271,852 | \$595,486 | \$564,391 |
| Revenue: | \$382,676 | \$228,630 | \$443,452 | \$34,220 |
| Transfer In From General Fund: | \$300,000 | \$0 | \$0 | \$2,000,000 |
| Expenditures: | \$0 | (\$904,996) | (\$474,547) | \$0 |
| Ending Fund Balance: | \$1,271,852 | \$595,486 | \$564,391 | \$2,598,611 |