



Washougal School District

Fiscal Year End: 2016-17

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Prepared by:

Larry Mayfield
Business Services Director



Washougal School District

Fiscal Year End: 2016-17

- District Funds
 - General Fund
 - Capital Projects Fund
 - Debt Service Fund
 - Associated Student Body (ASB) Fund
 - Transportation Vehicle Fund



Washougal School District

Fiscal Year End: 2016-17

- ▣ General Fund – Key Factors that Drive Budget

Enrollment



Staffing



Washougal School District

Fiscal Year End: 2016-17

■ Enrollment/Staffing

	2016-17 Budget	2016-17 Actual	Difference
Grades K-12	3,032	3,056.38	24.38
Running Start	85	93.36	8.36
Reengagement	7	3.60	(3.40)
ALE	9	0	(9.00)
Total K-12	3,133	3,153.34	20.34
9-12 CTE Enrollment	170	181.09	11.09
7-8 CTE Enrollment	40	44.60	4.60
Cert Staff	206.273	199.738	(6.535)



Washougal School District

Fiscal Year End: General Fund 2016-17

* Budget Status: Revenue Comparison to Budget:

Item	Budget	Actual	Difference
Levy	\$ 6,559,820	\$ 6,703,149	\$ 143,329
State Apportionment	19,871,112	20,144,829	273,717
Local Effort Assistance	775,229	816,093	40,864
State Categorical	6,882,178	5,322,342	(1,559,836)
Federal Categorical	1,770,771	2,323,793	553,022
Other	751,565	1,036,756	285,191
Total Revenues	\$ 36,610,675	\$ 36,346,963	\$ (263,712)



Washougal School District

Fiscal Year End: General Fund 2016-17

* Budget Status: Expenditure/Transfer Comparison to Budget:

Item	Budget	Actual	Difference
Certificated Salaries	\$ 14,103,516	\$ 14,341,724	\$ (238,208)
Classified Salaries	6,061,460	5,973,767	(87,693)
Benefits	7,808,631	7,753,985	(54,646)
Supplies/Materials	3,100,846	2,133,726	(967,120)
Purchased Services	5,083,255	4,745,250	(338,005)
Travel	91,025	108,853	17,828
Capital Purchases	278,500	611,435	332,935
Transfers	3,050,000	3,050,039	39
Grand Total	\$ 39,577,233	\$ 38,718,779	\$ 858,454



Washougal School District

Fiscal Year End: General Fund 2016-17

Beginning Fund Balance	\$8,558,112	
Revenues		
Levy		\$6,703,149
Local Effort Assistance		\$816,093
State Apportionment		\$20,144,829
State Categorical		\$5,322,342
Federal & Other Categorical		\$2,323,793
Other		\$1,036,756
Revenues Total	\$36,346,963	
Expenditures		
Salaries		(\$20,315,492)
Benefits		(\$7,753,985)
Supplies/Materials		(\$2,133,726)
Purchased Services		(\$4,745,250)
Travel		(\$108,853)
Capital Purchases		(\$611,435)
	(\$35,668,740)	
Transfer To Capital Projects Fund	(\$3,050,039)	
Ending Fund Balance	\$6,186,296	



Washougal School District

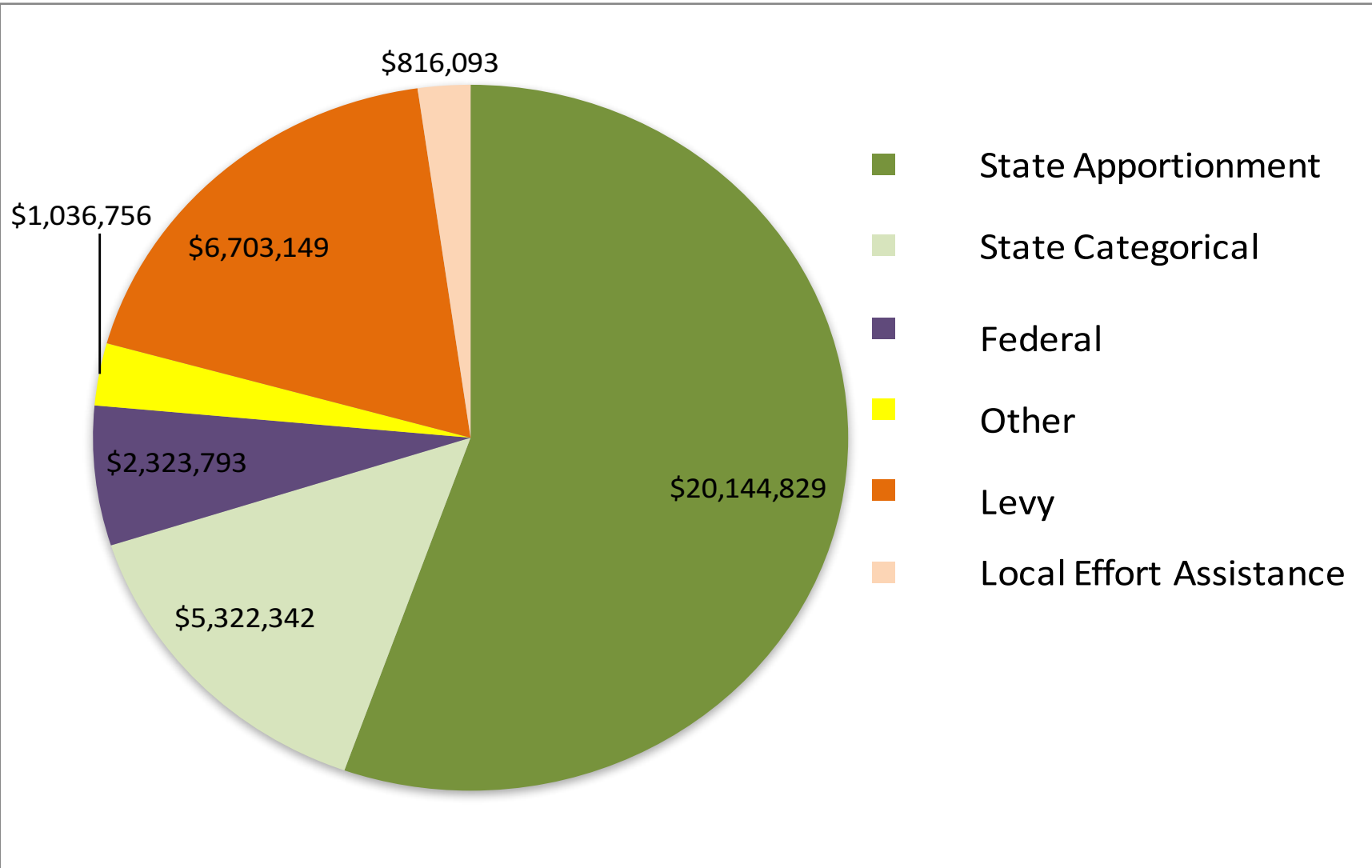
Fund Balance Summary: General Fund 2016-17

Non Spendable Fund Balance (Inventory & Prepaid)	\$ 159,995
Restricted for Carryover (LAP & CTE)	109,912
Assigned to Other Purposes	735,279
Unassigned - Minimum Fund Balance Policy (6%)	2,140,124
Unassigned Fund Balance	3,040,985
Total Fund Balance	\$ 6,186,296



Washougal School District

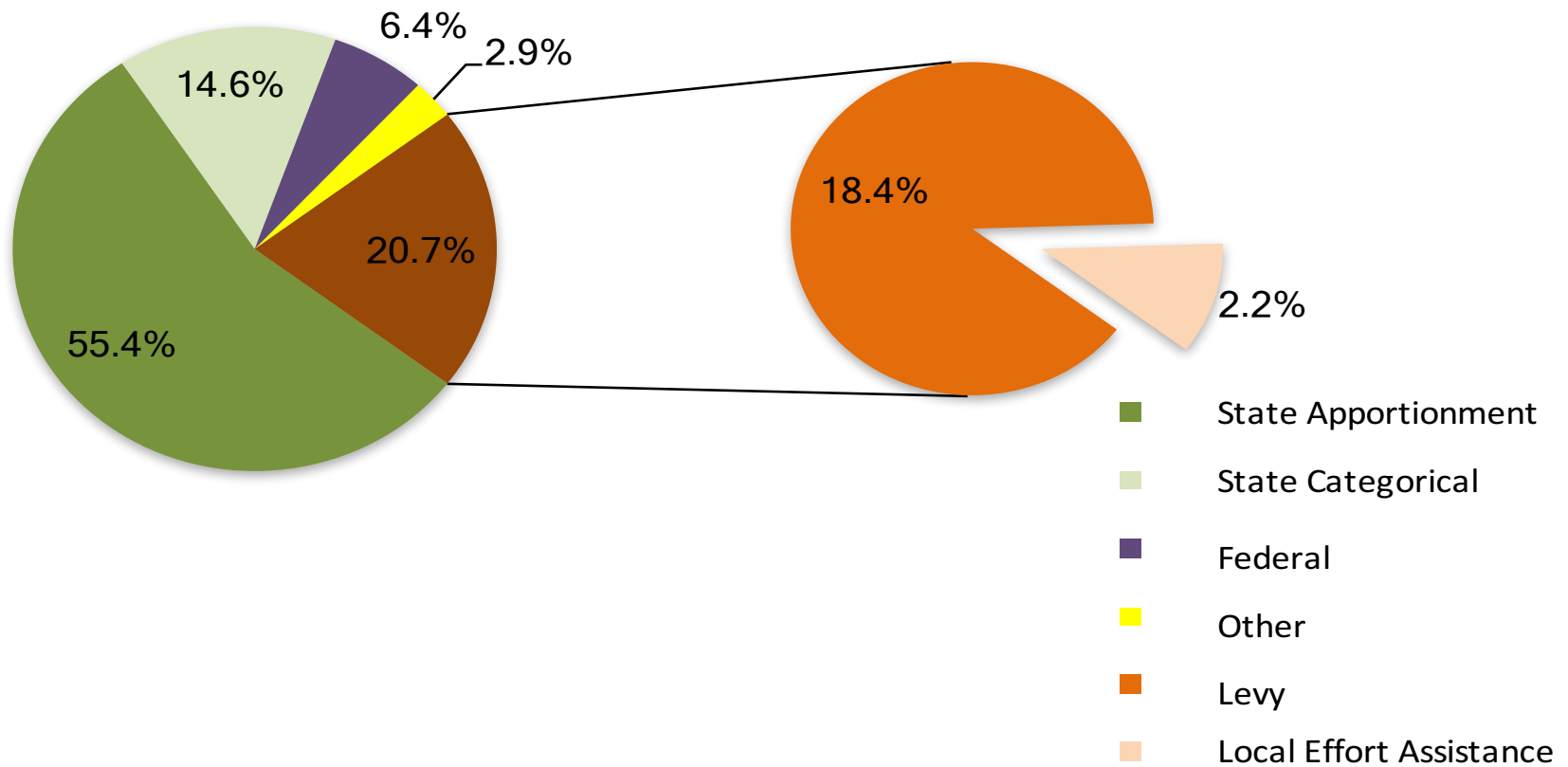
Revenues General Fund 2016-17





Washougal School District

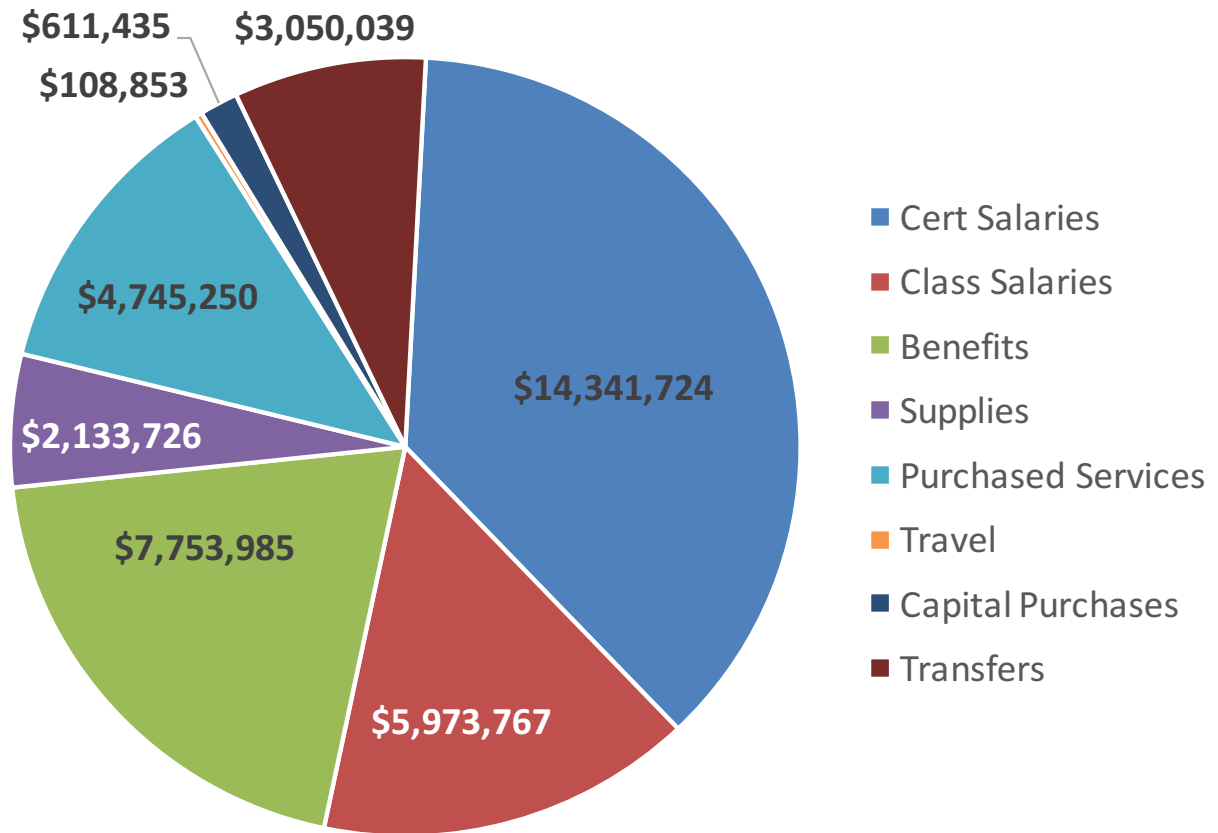
Revenues: General Fund 2016-17





Washougal School District

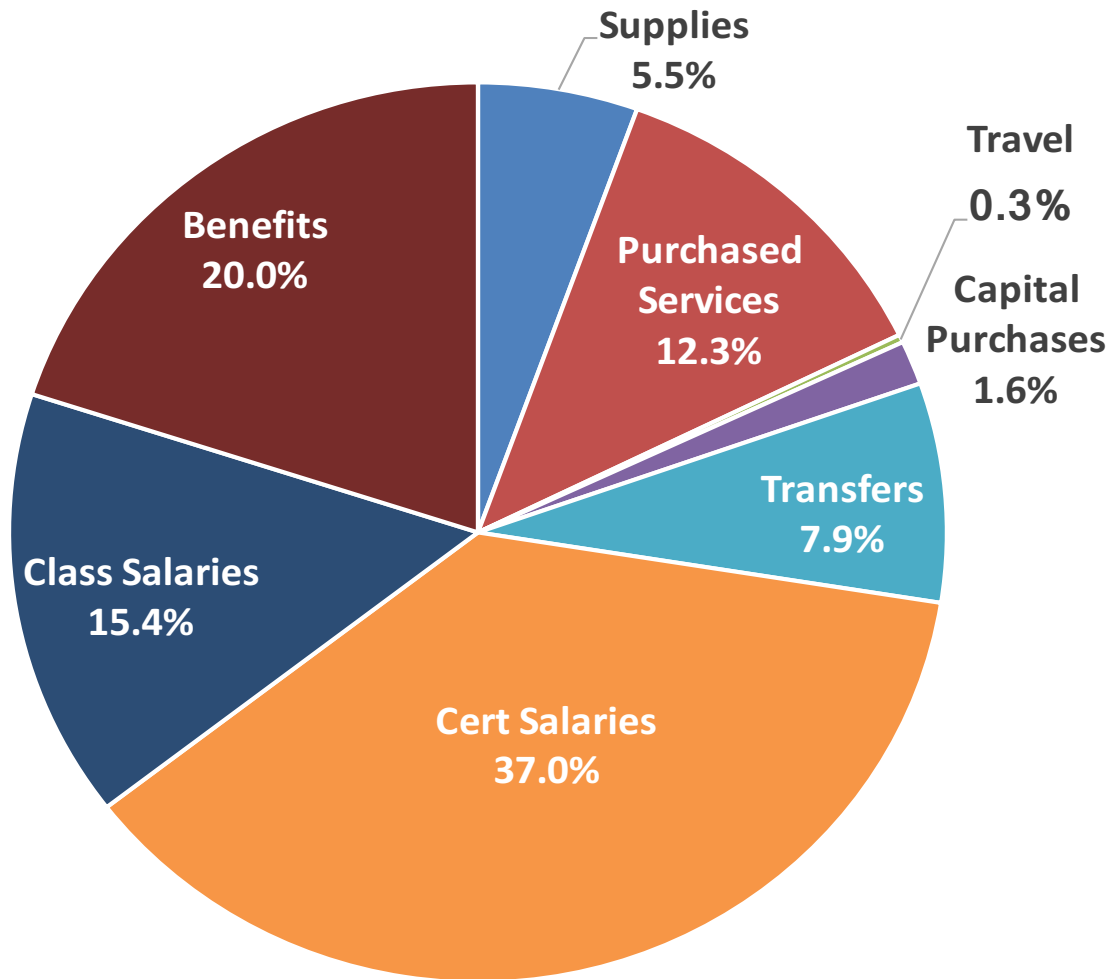
Expenditures: General Fund 2016-17





Washougal School District

Expenditures: General Fund 2016-17





Washougal School District

Capital Projects Fund:

Beginning Fund Balance	\$19,337,099	
Revenues		
Levy		\$695,048
Impact Fees		\$558,239
Investment Earnings		\$224,139
State Match Funds		\$5,111,601
Other		\$81,900
Revenues Total	\$6,670,927	
Expenditures		
Sites		(\$393,763)
Building		(\$45,936,042)
Equipment		(\$115,313)
Technology		(\$133,682)
Energy Projects		(\$3,117)
Bond Issuance		(\$180,330)
Total Expenditures	(\$46,762,246)	
Operating Transfer In	\$3,050,039	
Other Financing Sources - Bond Sale	\$27,885,663	
Ending Fund Balance	\$10,181,483	



Washougal School District

Debt Service Fund:

Beginning Fund Balance	\$4,492,852	
Revenues		
Local Taxes (Bond)		\$5,043,384
Investment Earnings		\$24,234
State Forests		\$23,379
Sale of Bonds		\$1,159
Other		\$317
Revenues Total	\$5,092,473	
Expenditures		
Bond Principal		(\$2,980,000)
Bond Interest		(\$2,420,062)
Bond Transfer Fees		(\$2,287)
Total Expenditures	(\$5,402,349)	
Ending Fund Balance	\$4,182,976	



Washougal School District

ASB Fund:

Beginning Fund Balance	\$246,632	
Revenues		
General Student Body		\$65,526
Athletics		\$221,730
Classes		\$21,472
Clubs		\$126,691
Private Monies		\$6,029
Revenues Total	\$441,449	
Expenditures		
General Student Body		(\$30,523)
Athletics		(\$226,625)
Classes		(\$29,125)
Clubs		(\$112,788)
Private Monies		(\$4,290)
Total Expenditures	(\$403,351)	
Ending Fund Balance	\$284,729	



Washougal School District

Transportation Vehicle Fund:

Beginning Fund Balance	\$1,471,399	
Revenues		
State Depreciation		\$272,561
Investment Earnings		\$10,957
Other		\$4
Revenues Total	\$283,522	
Expenditures		
Bus Purchases		(\$421,924)
Total Expenditures	(\$421,924)	
Ending Fund Balance	\$1,332,997	



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Questions, Comments, Discussion

