



Washougal School District

## Fiscal Year End: 2013-14

Date: November 04, 2014

Prepared by:

Brian Wallace  
Business Services Manager



# Washougal School District

Fiscal Year End: 2013-14

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



# Washougal School District

Fiscal Year End: 2013-14

## ■ General Fund – Key Factors that Drive Budget

Enrollment



Staffing



# Washougal School District

Fiscal Year End: 2013-14

## ■ Enrollment/Staffing

	2013-14 Budget	2013-14 Actual	Difference
Grades K-12	2,918	2,986.22	68.22
Running Start	34	57.77	23.77
Total	2,952	3,043.99	91.99
CTE Enrollment	175	183.42	8.42
Cert Staff	183.879	185.206	1.327



# Washougal School District

Fiscal Year End: 2013-14

- Budget Status: Revenue Comparison to Budget:

Item	Budget	Actual	Difference
Levy	5,049,289	5,055,714	14,425
State Apportionment	15,986,072	16,334,825	348,753
Local Effort Assistance	745,149	854,158	109,009
State Categorical	4,195,976	4,404,910	208,934
Federal Categorical	2,234,192	2,413,168	178,976,
Other	1,634,463	1,024,457	--610,006
Total Revenues	29,837,141	30,087,232	250,091



# Washougal School District

Fiscal Year End: 2013-14

- Budget Status: Expenditure/Transfer Comparison to Budget:

Item	Budget	Actual	Difference
Certified Salaries	12,033,255	12,034,850	1,595
Classified Salaries	4,916,179	5,107,478	191,299
Benefits	6,503,124	6,397,524	-105,600
Supplies/Materials	2,247,758	1,591,052	-656,706
Purchased Services	4,104,144	3,946,286	-157,858
Travel	96,638	86,157	-10,481
Capital Equipment	237,000	48,001	-188,999
Transfers	150,000	100,000	-50,000
Grand Total	30,288,068	29,311,348	-976,720



# Washougal School District

Fiscal Year End: 2013-14

Beginning Fund Balance	\$4,110,872
Revenues	
Levy	\$5,055,714
Local Effort Assistance	\$854,158
State Apportionment	\$16,334,825
State Categorical	\$4,404,910
Federal & Other Categorical	\$2,413,168
Other	\$1,024,457
Revenues Total	<u>\$30,087,232</u>
Expenditures	
Salaries	(\$17,142,328)
Benefits	(\$6,397,524)
Supplies/Materials	(\$1,591,052)
Purchased Services	(\$3,946,286)
Travel	(\$86,157)
Capital Purchases	(\$48,001)
	<u>(\$29,211,348)</u>
Transfers	
To Capital Projects Fund	<u>(\$100,000)</u>
Ending Fund Balance	\$4,886,756
Excess Expenditures/Transfers	\$775,884



## Washougal School District

### Fund Balance Summary:

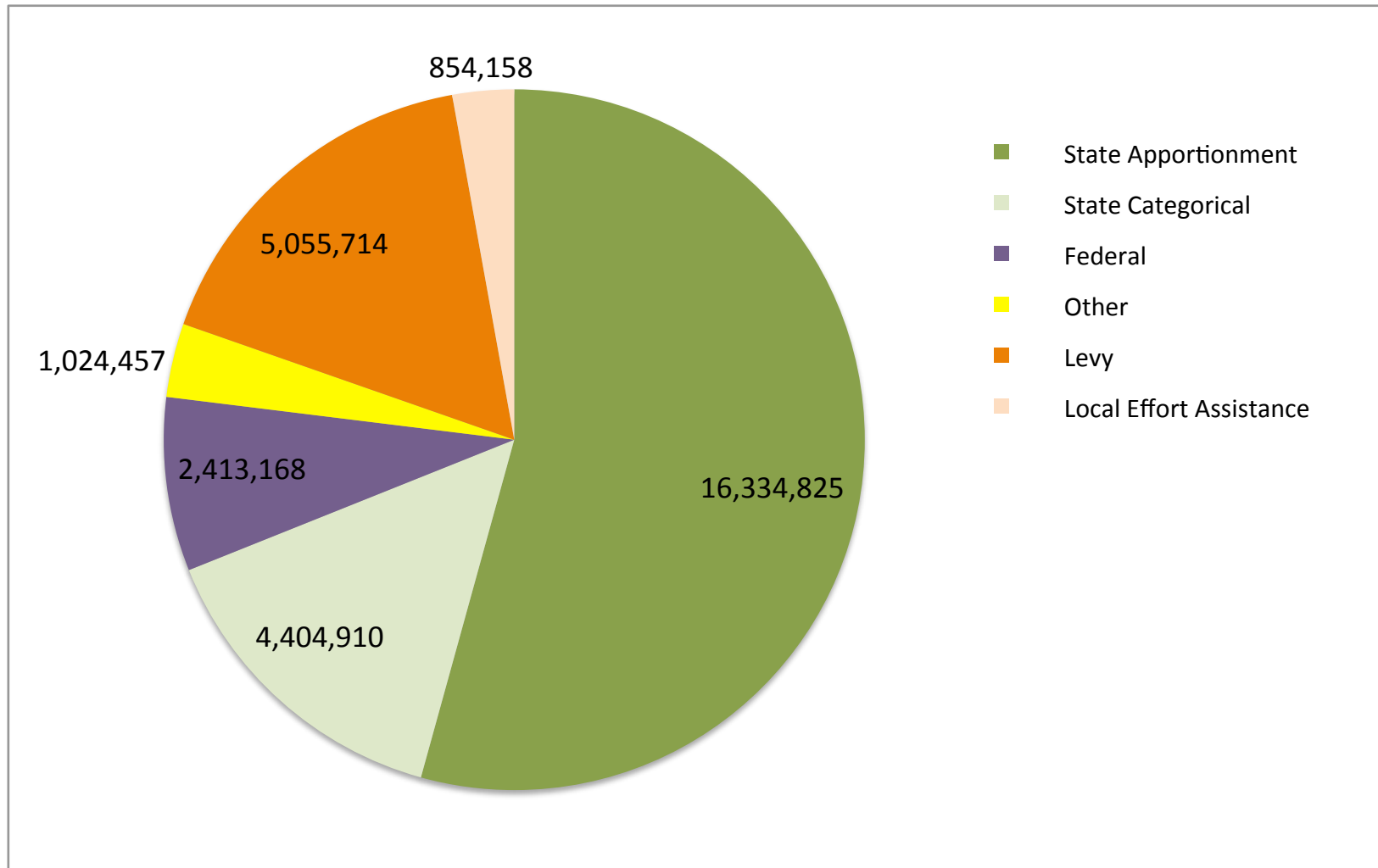
Non Spendable Fund Balance (Inventory)	43,275.24
Restricted for Carryover (LAP)	35,207.78
Committed Minimum Fund Balance (6%)	1,752,680.87
Committed Other Purposes	452,604.46
Assigned to Contingencies	750,000.00
Unassigned Fund Balance	1,852,988.19
<hr/>	
Total Fund Balance	4,886,756.54





# Washougal School District

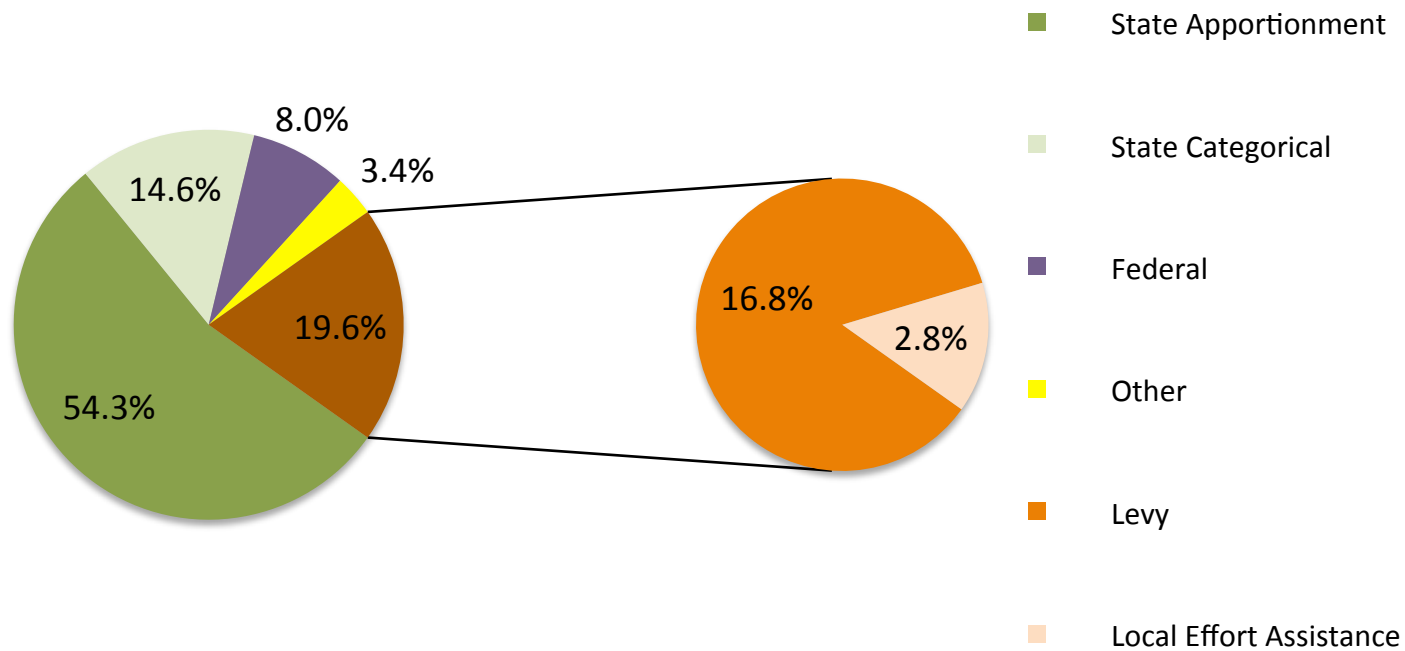
## Revenues





# Washougal School District

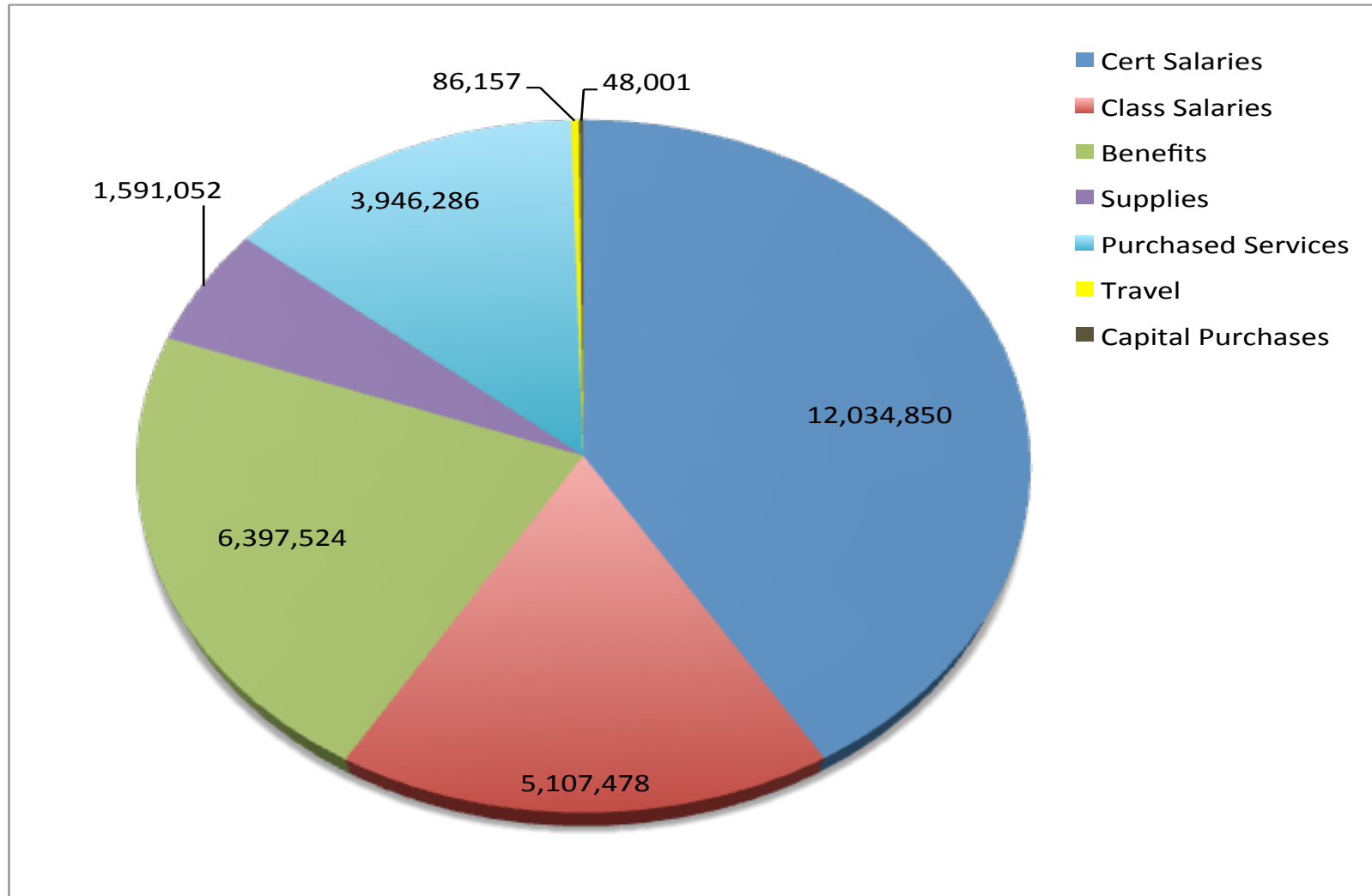
## Revenues:





# Washougal School District

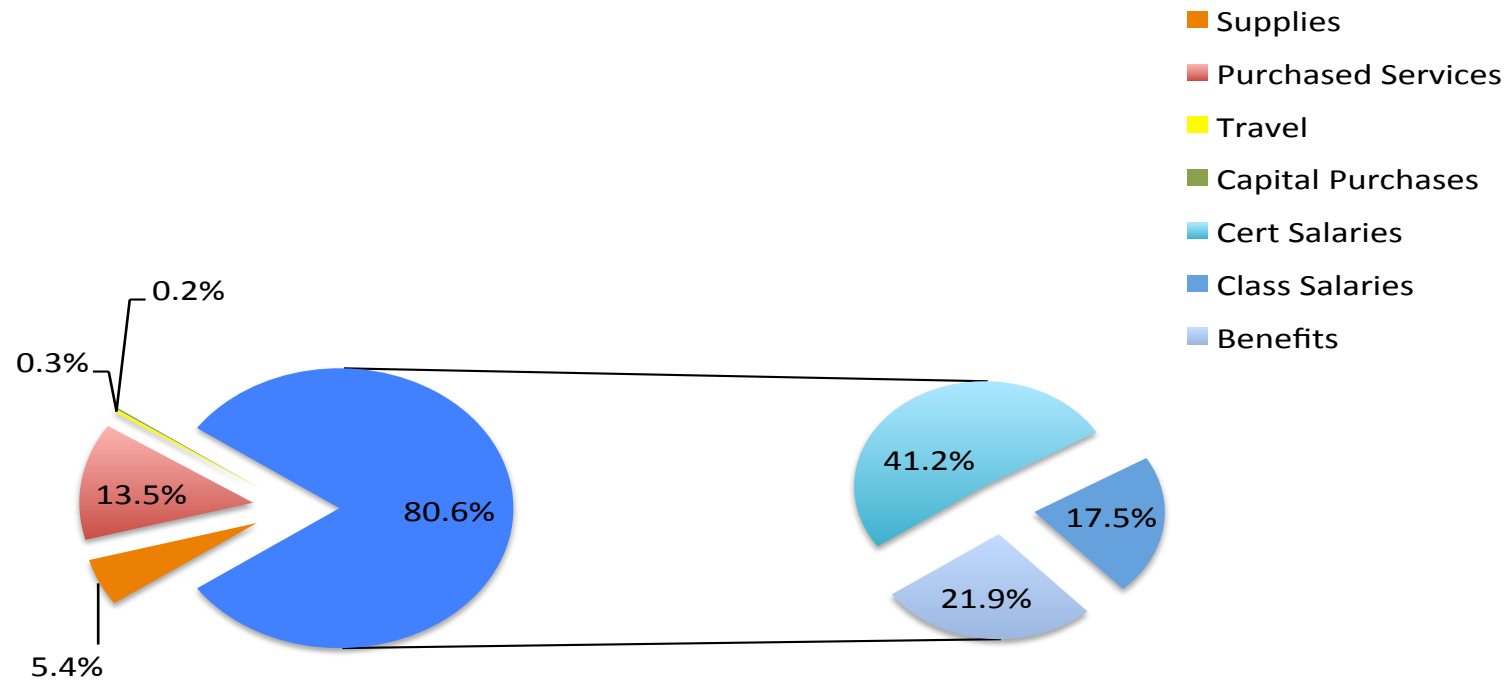
## Expenditures:





# Washougal School District

## Expenditures:





# Washougal School District

## Capital Projects Fund:

Beginning Fund Balance	\$591,608	
Revenues		
Levy		\$249,255
Impact Fees		\$251,261
Energy Grant		\$468,172
Incentives/Rebates		\$79,804
Transfers In		\$100,000
Other		\$2,712
Revenues Total	\$1,151,204	
Expenditures		
Technology		(\$383,886)
Energy Projects		(\$737,794)
	(\$1,121,680)	
Ending Fund Balance	\$621,132	
Excess Revenues	\$29,524	



# Washougal School District

## Debt Service Fund:

Beginning Fund Balance	\$2,333,286	
Revenues		
Local Taxes (Bond)		\$3,394,416
Other		\$8,128
Revenues Total	\$3,402,544	
<hr/>		
Expenditures		
Bond Principal		(\$2,270,000)
Bond Interest		(\$956,073)
	(\$3,226,073)	
<hr/>		
Ending Fund Balance	\$2,509,757	
Excess Revenues	\$176,471	



# Washougal School District

## ASB Fund:

Beginning Fund Balance	\$276,457
Revenues	
General Student Body	\$73,973
Athletics	\$175,682
Classes	\$18,992
Clubs	\$116,251
Private Moneys	\$2,433
Revenues Total	\$387,331
Expenditures	
General Student Body	(\$77,990)
Athletics	(\$182,933)
Classes	(\$17,986)
Clubs	(\$119,906)
Private Moneys	(\$3,582)
Expenditures Total	(\$402,397)
Ending Fund Balance	\$261,391
Excess Expenditures	(\$15,066)



# Washougal School District

## Transportation Vehicle Fund:

Beginning Fund Balance	\$1,718,922	
Revenues		
State Depreciation		\$371,124
Other		\$5,387
Revenues Total	\$376,511	
Expenditures		
Bus Purchases		(\$681,325)
Expenditures Total	(\$681,325)	
Ending Fund Balance	\$1,414,108	
Excess Expenditures	(\$304,814)	





# Washougal School District

Questions, Comments, Discussion

