



# Washougal School District

Fiscal Year End: 2014-15

Date: December 08, 2015

Prepared by:

Larry Mayfield  
Business Services Manager



# Washougal School District

Fiscal Year End: 2014-15

## ▣ District Funds

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



# Washougal School District

Fiscal Year End: 2014-15

## ▣ General Fund – Key Factors that Drive Budget



## Staffing



# Washougal School District

Fiscal Year End: 2014-15

## ■ Enrollment/Staffing

|                | 2014-15<br>Budget | 2014-15<br>Actual | Difference |
|----------------|-------------------|-------------------|------------|
| Grades K-12    | 2,987             | 2,958.59          | (28.41)    |
| Running Start  | 59                | 74.20             | 15.20      |
| Total          | 3,046             | 3,032.79          | (13.21)    |
| CTE Enrollment | 190               | 209.72            | 19.72      |
| Cert Staff     | 196.231           | 196.386           | .155       |



# Washougal School District

Fiscal Year End: 2014-15

\* Budget Status: Revenue Comparison to Budget:

| Item                    | Budget       | Actual       | Difference   |
|-------------------------|--------------|--------------|--------------|
| Levy                    | \$ 5,630,495 | \$ 5,807,983 | \$ 177,488   |
| State Apportionment     | 16,930,079   | 16,732,339   | (197,740)    |
| Local Effort Assistance | 916,053      | 956,019      | 39,966       |
| State Categorical       | 4,324,781    | 4,542,896    | 218,115      |
| Federal Categorical     | 2,005,238    | 1,916,137    | (89,101)     |
| Other                   | 1,607,955    | 1,153,230    | (454,725)    |
| Total Revenues          | \$31,414,601 | \$31,108,604 | \$ (305,997) |



# Washougal School District

Fiscal Year End: 2014-15

\* Budget Status: Expenditure/Transfer Comparison to Budget:

| Item                  | Budget       | Actual        | Difference     |
|-----------------------|--------------|---------------|----------------|
| Certificated Salaries | \$12,705,696 | \$ 12,488,669 | \$ (217,027)   |
| Classified Salaries   | 5,380,483    | 5,223,202     | (157,281)      |
| Benefits              | 6,837,822    | 6,636,384     | (201,438)      |
| Supplies/Materials    | 2,639,086    | 1,579,853     | (1,059,233)    |
| Purchased Services    | 3,911,265    | 3,536,843     | (374,422)      |
| Travel                | 87,150       | 77,145        | (10,005)       |
| Capital Purchases     | 233,000      | 48,545        | (184,455)      |
| Transfers             | 50,000       | 50,000        | -              |
| Grand Total           | \$31,844,502 | \$ 29,640,641 | \$ (2,203,861) |



# Washougal School District

Fiscal Year End: 2014-15

|                                   |                |                |
|-----------------------------------|----------------|----------------|
| Beginning Fund Balance            | \$4,878,895    |                |
| Revenues                          |                |                |
| Levy                              |                | \$5,807,983    |
| Local Effort Assistance           |                | \$956,019      |
| State Apportionment               |                | \$16,732,339   |
| State Categorical                 |                | \$4,542,896    |
| Federal & Other Categorical       |                | \$1,916,137    |
| Other                             |                | \$1,153,230    |
| Revenues Total                    | \$31,108,604   |                |
| Expenditures                      |                |                |
| Salaries                          |                | (\$17,711,870) |
| Benefits                          |                | (\$6,636,384)  |
| Supplies/Materials                |                | (\$1,579,853)  |
| Purchased Services                |                | (\$3,536,843)  |
| Travel                            |                | (\$77,145)     |
| Capital Purchases                 |                | (\$48,545)     |
|                                   | (\$29,590,641) |                |
| Transfer To Capital Projects Fund | (\$50,000)     |                |
| Ending Fund Balance               | \$6,346,858    |                |



# Washougal School District

## Fund Balance Summary:

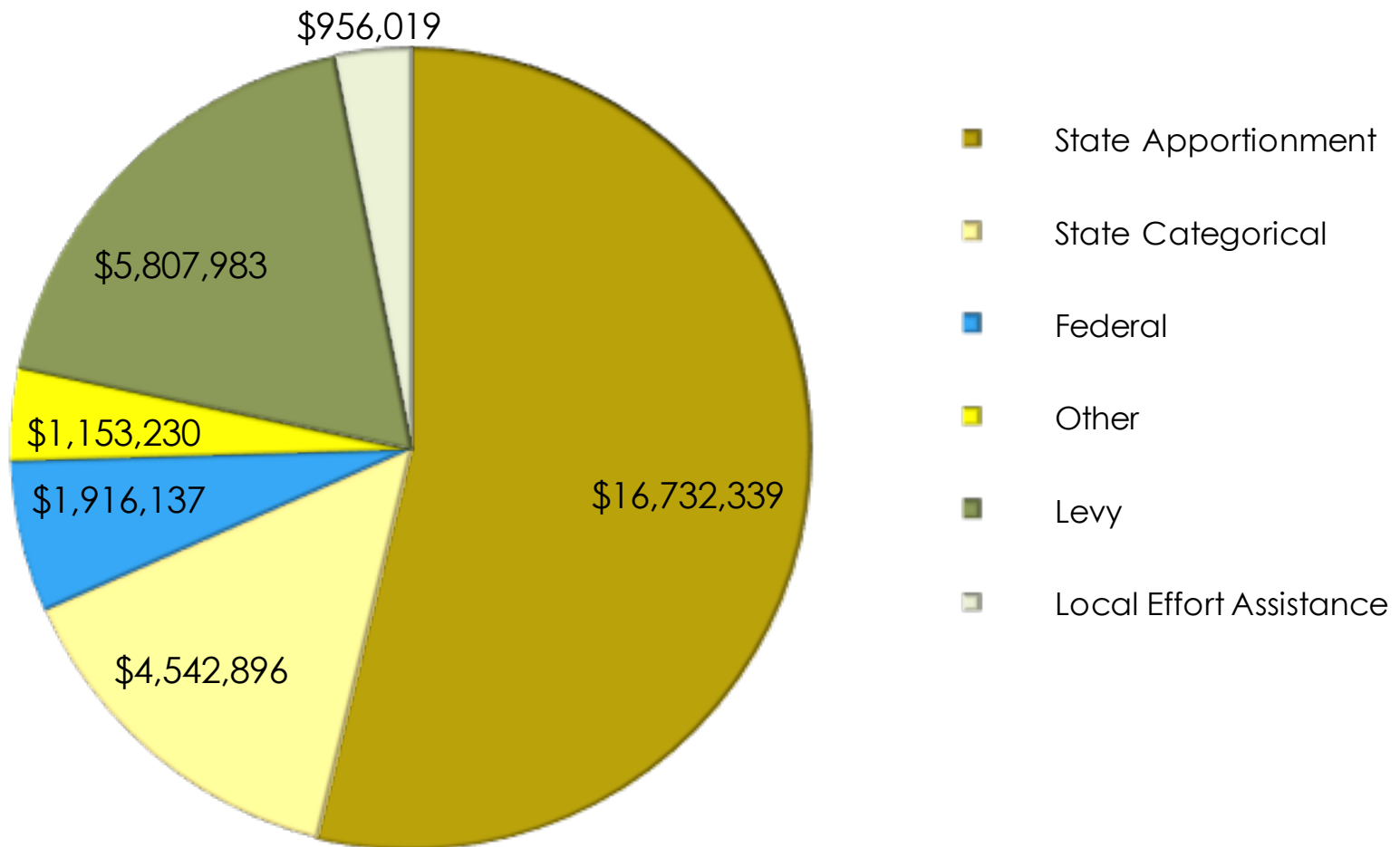
|   |             |
|---|-------------|
| Non Spendable Fund Balance (Inventory)        | \$ 58,981   |
| Restricted for Carryover (LAP & CTE)          | 86,536      |
| Assigned to Contingencies                     | 3,000,000   |
| Assigned to Other Purposes                    | 1,312,891   |
| Unassigned - Minimum Fund Balance Policy (6%) | 1,775,438   |
| Unassigned Fund Balance                       | 113,011     |
| <hr/>   |             |
| Total Fund Balance                            | \$6,346,858 |





# Washougal School District

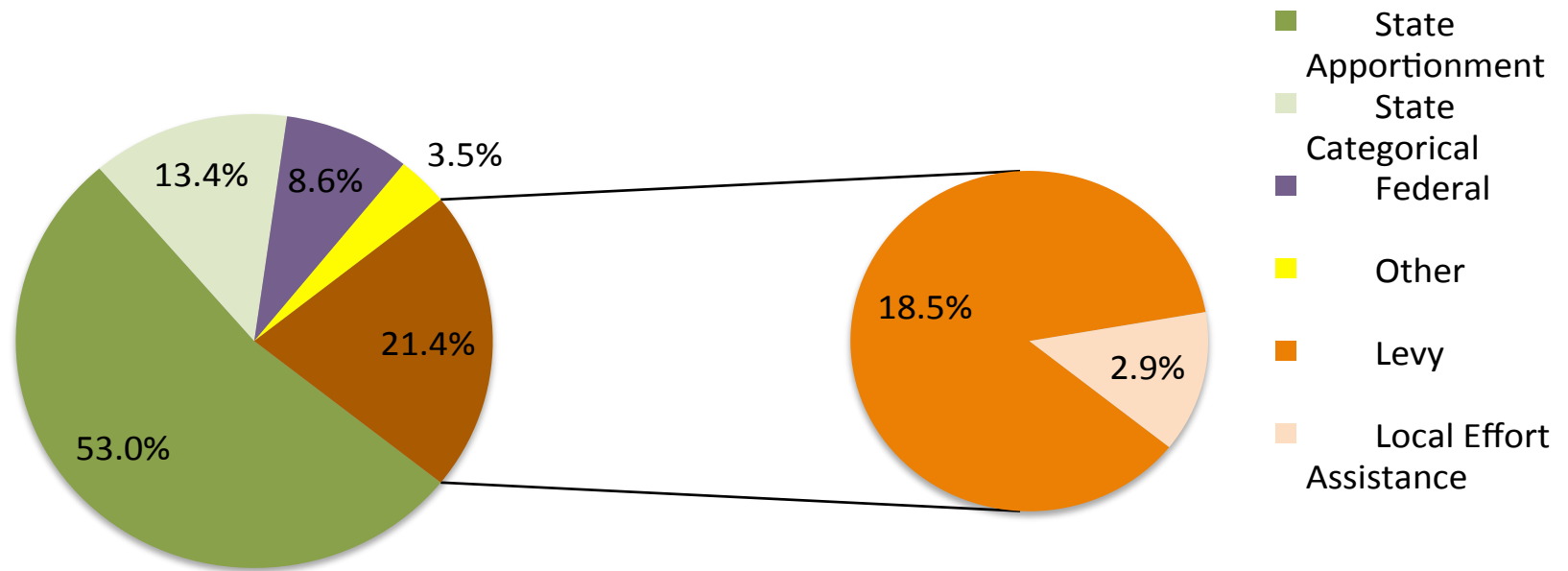
## Revenues





# Washougal School District

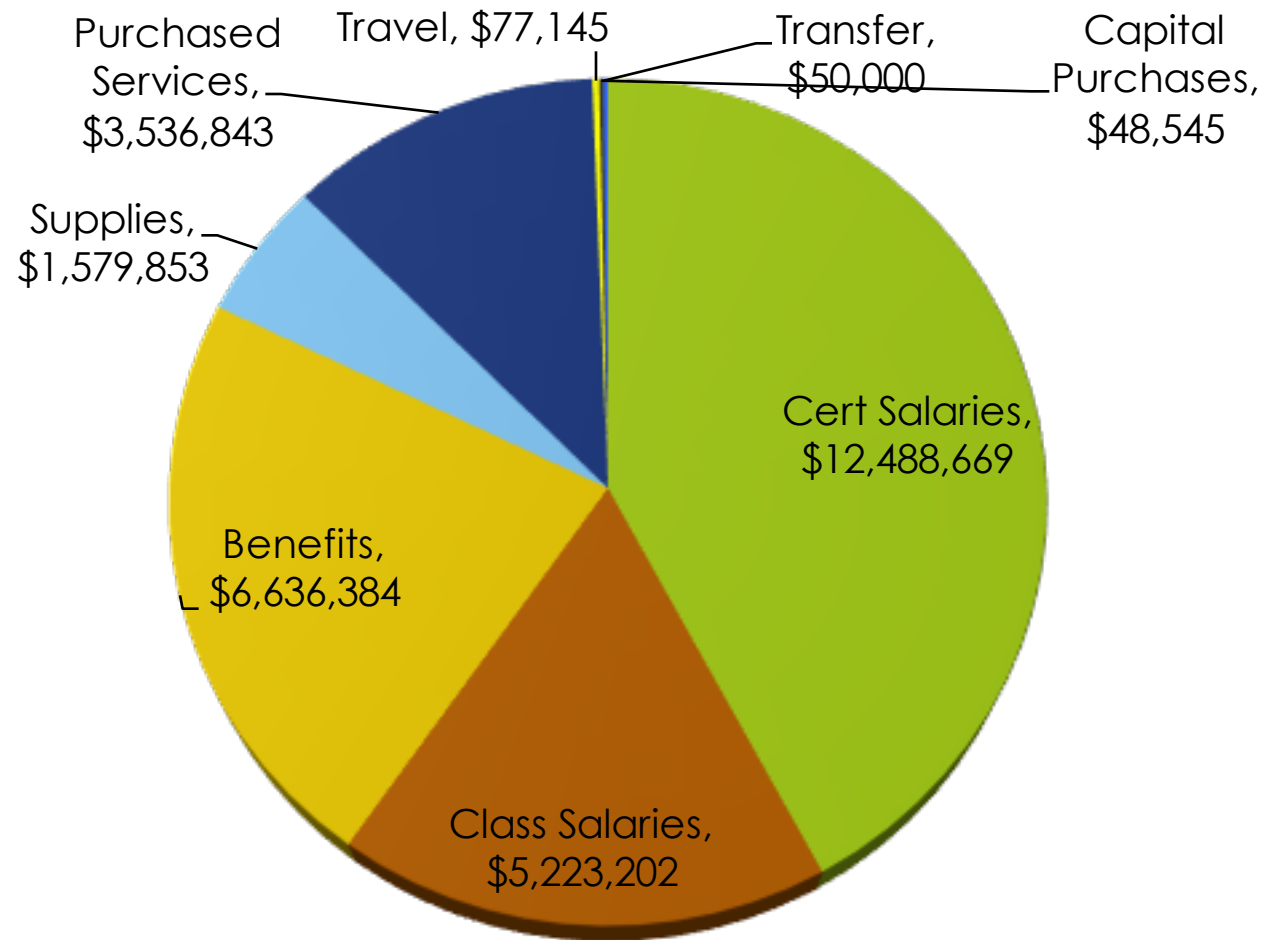
## Revenues:





# Washougal School District

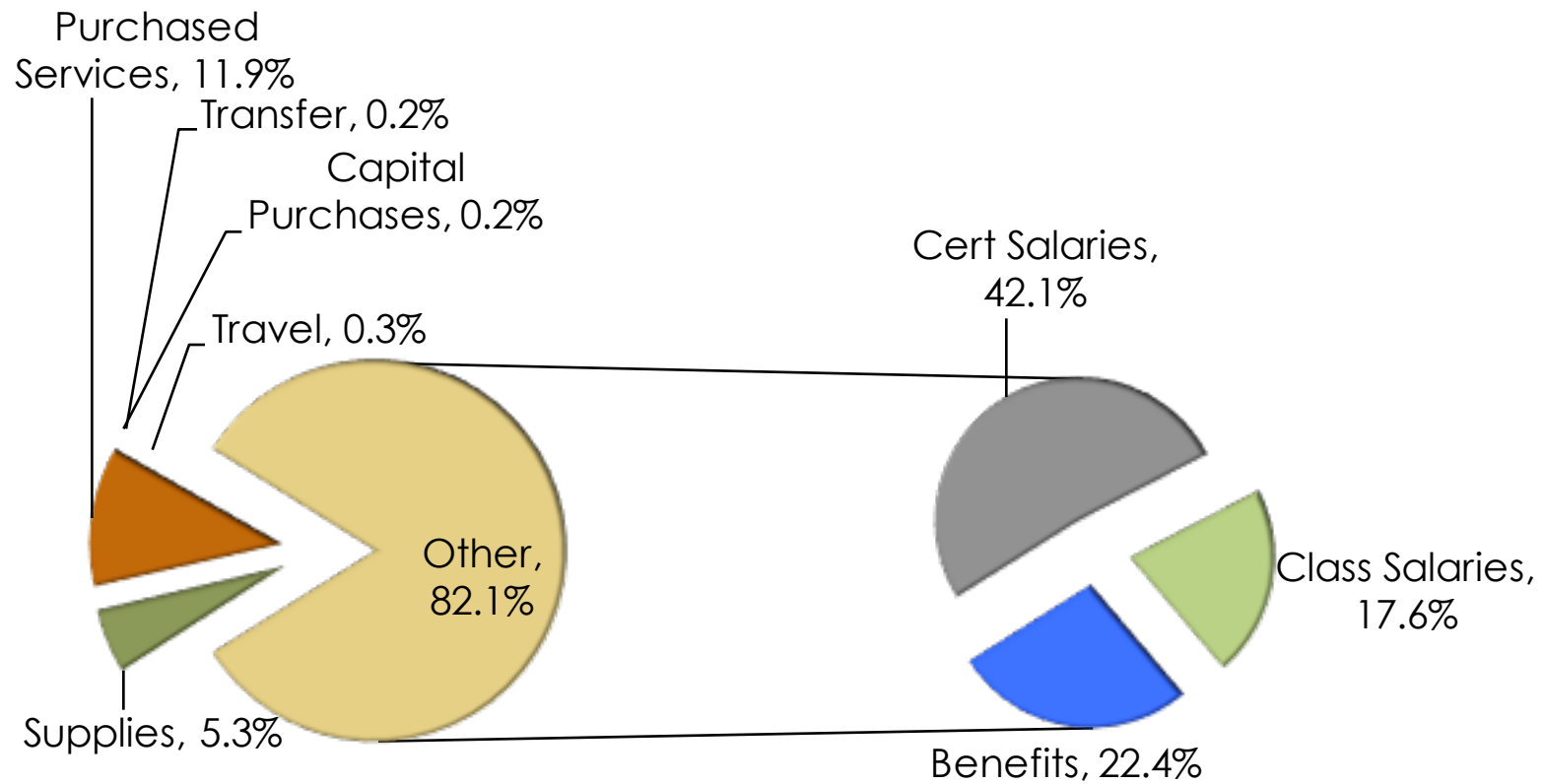
## Expenditures:





# Washougal School District

## Expenditures:





# Washougal School District

## Capital Projects Fund:

|                                     |               |             |
|-------------------------------------|---------------|-------------|
| Beginning Fund Balance              | \$621,133     |             |
| Revenues                            |               |             |
| Levy                                |               | \$497,904   |
| Impact Fees                         |               | \$246,842   |
| Investment Earnings                 |               | \$32,887    |
| Other                               |               | \$7,525     |
| Revenues Total                      | \$785,158     |             |
| Expenditures                        |               |             |
| Sites                               |               | (\$2,402)   |
| Building                            |               | (\$480,958) |
| Technology                          |               | (\$324,217) |
| Energy Projects                     |               | (\$50,743)  |
| Bond Issuance                       |               | (\$277,165) |
| Total Expenditures                  | (\$1,135,485) |             |
| Operating Transfer In               | \$50,000      |             |
| Other Financing Sources - Bond Sale | \$30,273,991  |             |
| Ending Fund Balance                 | \$30,594,796  |             |



# Washougal School District

## Debt Service Fund:

|                        |               |               |
|------------------------|---------------|---------------|
| Beginning Fund Balance | \$2,509,757   |               |
| Revenues               |               |               |
| Local Taxes (Bond)     |               | \$3,478,618   |
| Investment Earnings    |               | \$10,863      |
| State Forests          |               | \$37,526      |
| Sale of Bonds          |               | \$2,286,658   |
| Other                  |               | \$167         |
| Revenues Total         | \$5,813,832   |               |
| Expenditures           |               |               |
| Bond Principal         |               | (\$2,485,000) |
| Bond Interest          |               | (\$837,198)   |
| Total Expenditures     | (\$3,322,198) |               |
| Ending Fund Balance    | \$5,001,391   |               |



# Washougal School District

## ASB Fund:

|                        |             |             |
|------------------------|-------------|-------------|
| Beginning Fund Balance | \$261,392   |             |
| Revenues               |             |             |
| General Student Body   |             | \$55,776    |
| Athletics              |             | \$178,294   |
| Classes                |             | \$21,149    |
| Clubs                  |             | \$79,861    |
| Private Monies         |             | \$3,764     |
| Revenues Total         | \$338,845   |             |
| Expenditures           |             |             |
| General Student Body   |             | (\$43,145)  |
| Athletics              |             | (\$216,281) |
| Classes                |             | (\$21,759)  |
| Clubs                  |             | (\$80,147)  |
| Private Monies         |             | (\$1,846)   |
| Total Expenditures     | (\$363,179) |             |
| Ending Fund Balance    | \$237,058   |             |



# Washougal School District

## Transportation Vehicle Fund:

|                        |             |           |
|------------------------|-------------|-----------|
| Beginning Fund Balance | \$1,414,108 |           |
| Revenues               |             |           |
| State Depreciation     |             | \$294,904 |
| Investment Earnings    |             | \$6,311   |
| Other                  |             | \$2,157   |
| Revenues Total         | \$303,371   |           |
| Expenditures           |             |           |
| Bus Purchases          |             | \$0       |
| Total Expenditures     | \$0         |           |
| Ending Fund Balance    | \$1,717,480 |           |





# Washougal School District

Fiscal Year End: 2014-15

Questions, Comments, Discussion

