



Washougal School District

Fiscal Year End: 2015-16

Date: December 13, 2016

Prepared by:

Larry Mayfield
Business Services Director



Washougal School District

Fiscal Year End: 2015-16

▣ District Funds

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



Washougal School District

Fiscal Year End: 2015-16

▣ General Fund – Key Factors that Drive Budget

Enrollment



Staffing



Washougal School District

Fiscal Year End: 2015-16

■ Enrollment/Staffing

	2015-16 Budget	2015-16 Actual	Difference
Grades K-12	3,037	3015.60	(21.40)
Running Start	75	98.50	23.50
Total	3,112	3,114.10	2.10
CTE Enrollment	209	224.07	15.07
Cert Staff	200.380	200.702	.322



Washougal School District

Fiscal Year End: General Fund 2015-16

* Budget Status: Revenue Comparison to Budget:

Item	Budget	Actual	Difference
Levy	\$ 6,307,560	\$ 6,449,125	\$ 141,565
State Apportionment	19,089,771	18,997,056	(92,715)
Local Effort Assistance	792,040	798,458	6,418
State Categorical	4,587,426	4,980,094	392,668
Federal Categorical	2,065,270	2,099,207	33,937
Other	1,956,420	1,053,076	(903,344)
Total Revenues	\$34,798,487	\$34,377,016	\$ (421,471)



Washougal School District

Fiscal Year End: General Fund 2015-16

* Budget Status: Expenditure/Transfer Comparison to Budget:

Item	Budget	Actual	Difference
Certificated Salaries	\$13,091,641	\$13,295,894	\$ 204,253
Classified Salaries	5,344,306	5,666,935	322,629
Benefits	7,551,764	7,444,421	(107,343)
Supplies/Materials	3,030,193	1,406,828	(1,623,365)
Purchased Services	4,535,994	3,936,622	(599,372)
Travel	92,884	76,847	(16,037)
Capital Purchases	276,000	126,266	(149,734)
Transfers	50,000	211,950	161,950
Grand Total	\$33,972,782	\$32,165,762	\$(1,807,020)



Washougal School District

Fiscal Year End: General Fund 2015-16

Beginning Fund Balance	\$6,346,858
Revenues	
Levy	\$6,449,125
Local Effort Assistance	\$798,458
State Apportionment	\$18,997,056
State Categorical	\$4,980,094
Federal & Other Categorical	\$2,099,207
Other	\$1,053,076
Revenues Total	<u>\$34,377,016</u>
Expenditures	
Salaries	(\$18,962,828)
Benefits	(\$7,444,421)
Supplies/Materials	(\$1,406,828)
Purchased Services	(\$3,936,622)
Travel	(\$76,847)
Capital Purchases	(\$126,266)
	<u>(\$31,953,812)</u>
Transfer To Capital Projects Fund	<u>(\$211,950)</u>
Ending Fund Balance	\$8,558,112



Washougal School District

Fund Balance Summary: General Fund 2015-16

Non Spendable Fund Balance (Inventory & Prepaid) \$	97,987
---	--------

Restricted for Carryover (LAP & CTE)	135,513
--------------------------------------	---------

Assigned to Contingencies	3,000,000
---------------------------	-----------

Assigned to Other Purposes	685,738
----------------------------	---------

Unassigned - Minimum Fund Balance Policy (6%)	1,929,946
---	-----------

Unassigned Fund Balance	2,708,928
-------------------------	-----------

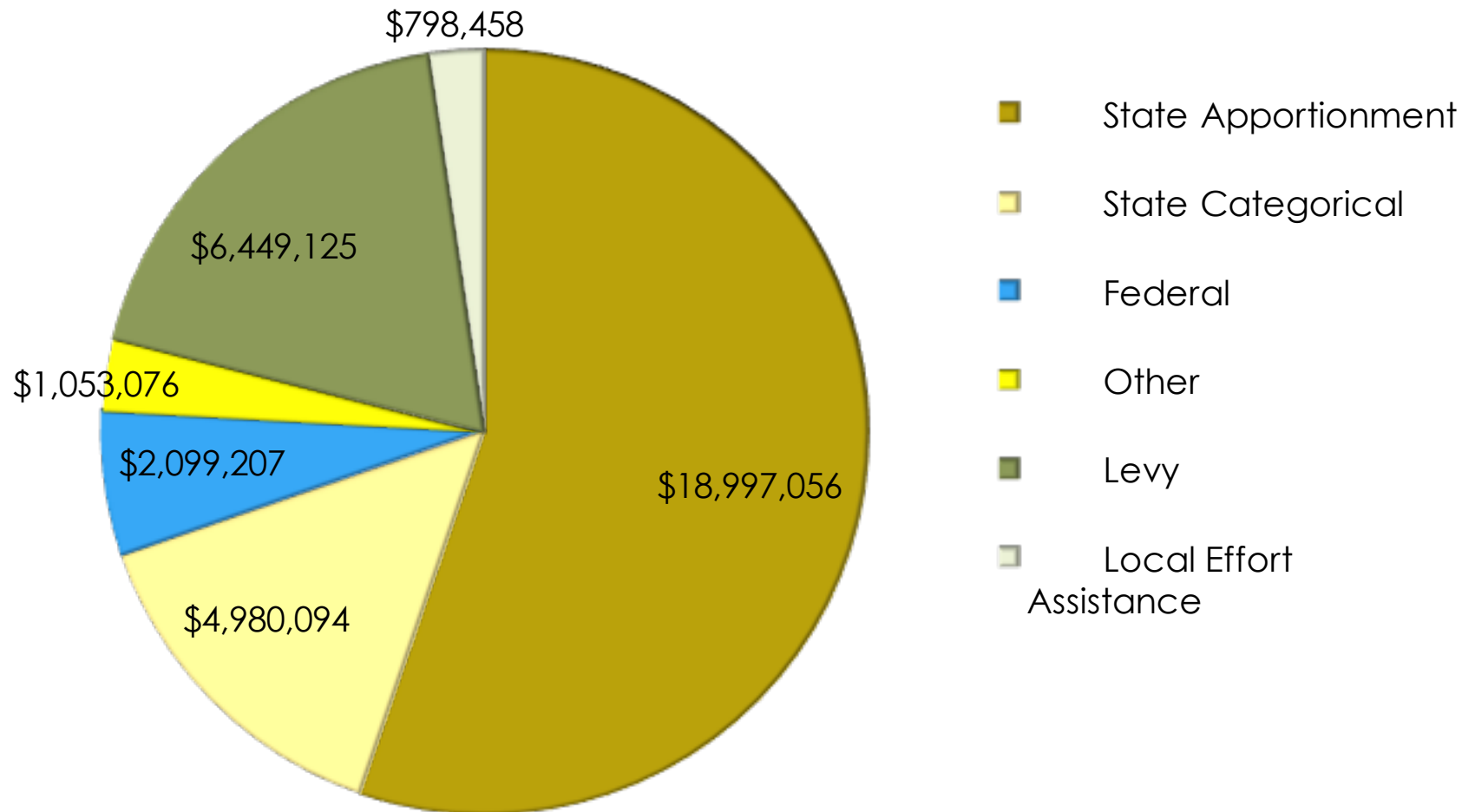
Total Fund Balance	\$ 8,558,112
--------------------	--------------



Washougal School District

Revenues

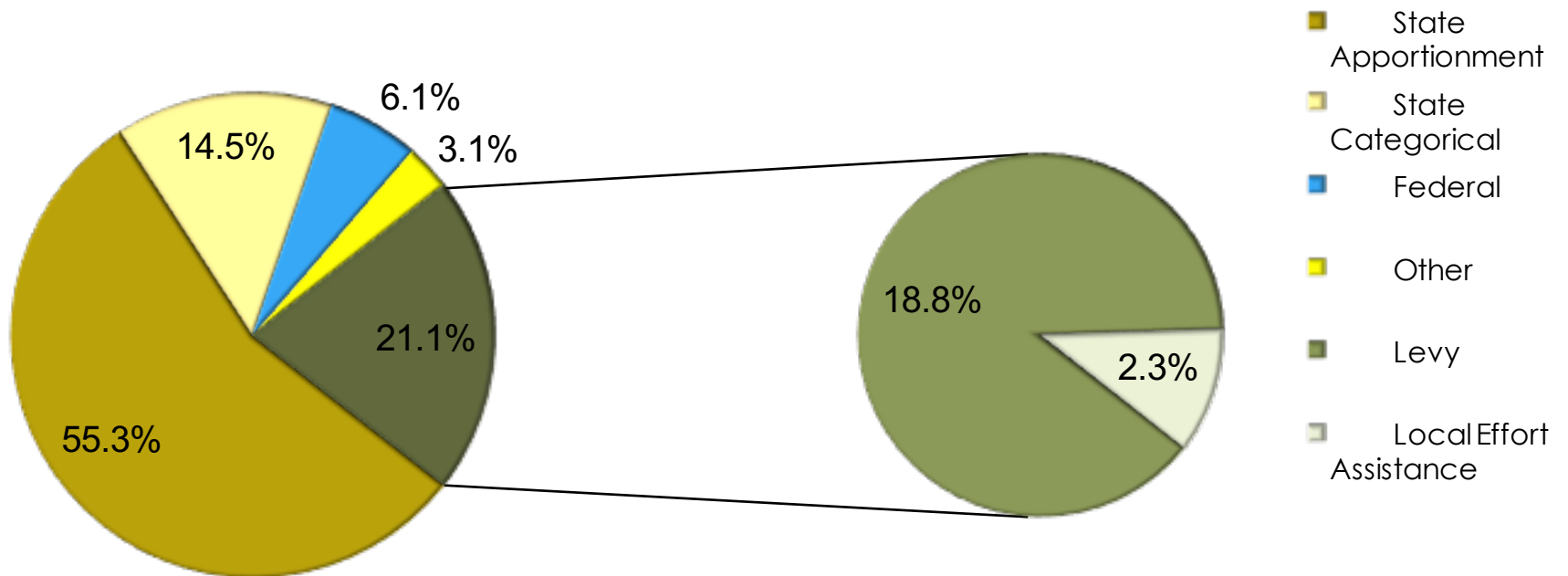
General Fund 2015-16





Washougal School District

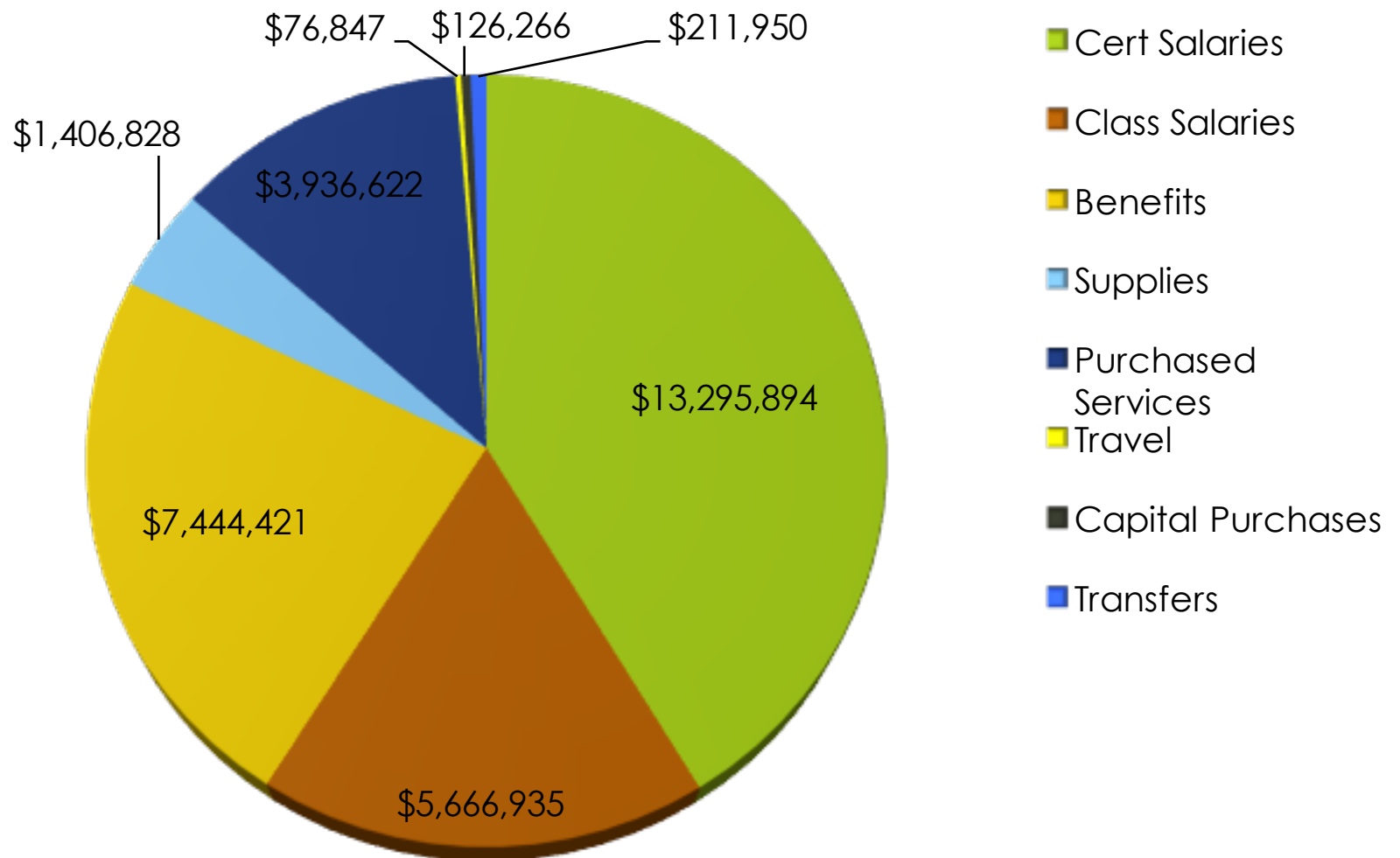
Revenues: General Fund 2015-16





Washougal School District

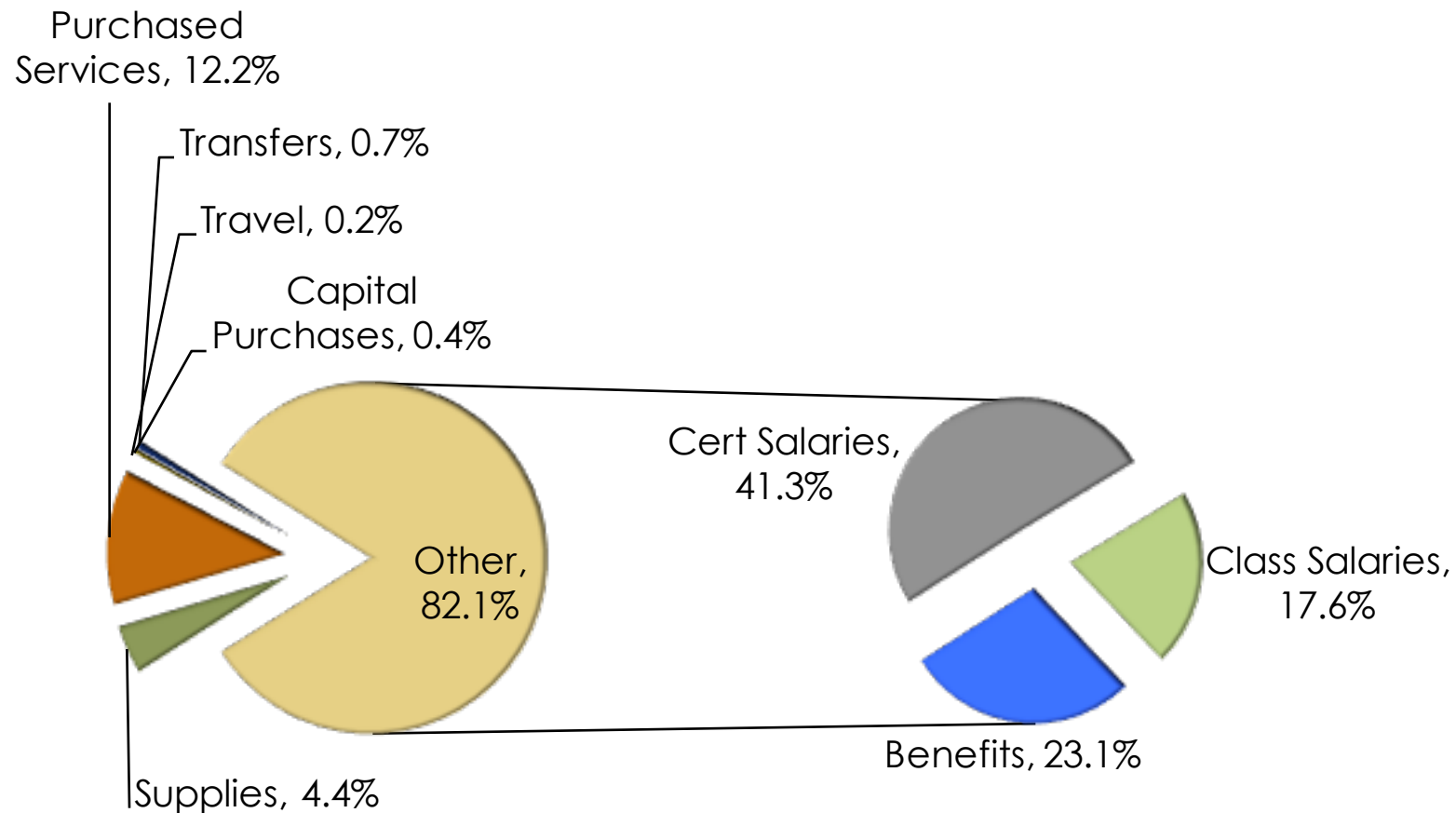
Expenditures: General Fund 2015-16





Washougal School District

Expenditures: General Fund 2015-16





Washougal School District

Capital Projects Fund:

Beginning Fund Balance	\$30,594,796	
Revenues		
Levy		\$694,719
Impact Fees		\$202,171
Investment Earnings		\$183,399
Other		\$28,800
Revenues Total	\$1,109,090	
Expenditures		
Sites		(\$77,177)
Building		(\$11,713,220)
Technology		(\$686,576)
Energy Projects		(\$94,164)
Bond Issuance		(\$7,600)
Total Expenditures	(\$12,578,737)	
Operating Transfer In	\$211,950	
Ending Fund Balance	\$19,337,099	



Washougal School District

Debt Service Fund:

Beginning Fund Balance	\$5,001,391	
Revenues		
Local Taxes (Bond)		\$4,099,651
Investment Earnings		\$15,256
State Forests		\$87,922
Other		\$236
Revenues Total	\$4,203,065	
Expenditures		
Bond Principal		(\$2,730,000)
Bond Interest		(\$1,980,448)
Bond Transfer Fees		(\$1,156)
Total Expenditures	(\$4,711,604)	
Ending Fund Balance	\$4,492,852	



Washougal School District

ASB Fund:

Beginning Fund Balance	\$237,058	
Revenues		
General Student Body		\$65,256
Athletics		\$209,367
Classes		\$16,879
Clubs		\$77,889
Private Monies		\$3,950
Revenues Total	\$373,342	
Expenditures		
General Student Body		(\$44,557)
Athletics		(\$233,972)
Classes		(\$17,184)
Clubs		(\$67,670)
Private Monies		(\$385)
Total Expenditures	(\$363,768)	
Ending Fund Balance	\$246,632	



Washougal School District

Transportation Vehicle Fund:

Beginning Fund Balance	\$1,717,480	
Revenues		
State Depreciation		\$385,009
Investment Earnings		\$7,965
Other		\$26
Revenues Total	\$393,000	
Expenditures		
Bus Purchases		(\$639,080)
Total Expenditures	(\$639,080)	
Ending Fund Balance	\$1,471,399	



Washougal School District

Fiscal Year End: 2015-16

Questions, Comments, Discussion

