## General Fund Revenues

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Taxes (Levy)</td>
<td>11,665,889</td>
<td>18.9%</td>
</tr>
<tr>
<td>Local Receipts</td>
<td>3,288,307</td>
<td>5.3%</td>
</tr>
<tr>
<td>State Apportionment/LEA</td>
<td>37,218,672</td>
<td>60.2%</td>
</tr>
<tr>
<td>State Special Purpose</td>
<td>7,535,553</td>
<td>12.2%</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>1,994,574</td>
<td>3.2%</td>
</tr>
<tr>
<td>Other Entities</td>
<td>132,800</td>
<td>.2%</td>
</tr>
<tr>
<td>Operating Transfer</td>
<td>1,107</td>
<td>0%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$ 61,836,902</td>
<td>100%</td>
</tr>
</tbody>
</table>
Total Expenditures by Type

- Salaries, 64.0%
- Benefits, 22.7%
- Supplies, 4.2%
- Purchased Services, 8.8%
- Travel, 0.2%
- Capital Outlay, 0.2%

Total Expenditures = $61,940,324
Salaries – All Programs

Certificated Salaries
$28,086,074

- Instructional, 74.6%
- Administrative, 10.2%
- "TRI" Money, 8.7%
- Substitutes, 2.6%
- Extra Curricular, 0.6%
- Extended Days, 1.2%
- Vol. Inservice, 1.1%
- Other, 0.9%

Classified Salaries
$11,557,380

- Administrative, 78.2%
- Salaries, 5.1%
- Extra Work, 3.1%
- Extra Curricular, 5.0%
- Other, 0.5%

- Classified Extra Curricular include Athletic Coaching Salaries of $573,253

Figures/Percentages do not include benefits of $14,032,052
Expenditures by Programs

Basic Education comprised 75.6% and Special Education comprised 12.7% of all expenditures, with the remaining dollars spent in other grant programs and services.
## Activities - General Basic Education

<table>
<thead>
<tr>
<th>Activity</th>
<th>Amount ($)</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervision Instruction</td>
<td>18,394</td>
<td>&lt;1%</td>
</tr>
<tr>
<td>Learning Resources</td>
<td>852,857</td>
<td>2%</td>
</tr>
<tr>
<td>Principal’s Office</td>
<td>3,945,819</td>
<td>11%</td>
</tr>
<tr>
<td>Guidance &amp; Counseling</td>
<td>1,442,182</td>
<td>4%</td>
</tr>
<tr>
<td>Pupil Safety &amp; Management</td>
<td>155,008</td>
<td>&lt;1%</td>
</tr>
<tr>
<td>Health Services</td>
<td>602,237</td>
<td>2%</td>
</tr>
<tr>
<td>Teaching</td>
<td>26,380,730</td>
<td>73%</td>
</tr>
<tr>
<td>Extra Curricular</td>
<td>1,350,417</td>
<td>4%</td>
</tr>
<tr>
<td>Professional Development</td>
<td>1,118,598</td>
<td>3%</td>
</tr>
<tr>
<td>Instructional Technology</td>
<td>30,568</td>
<td>&lt;1%</td>
</tr>
<tr>
<td>Curriculum</td>
<td>388,318</td>
<td>1%</td>
</tr>
<tr>
<td>Totals</td>
<td>36,285,128</td>
<td>100%</td>
</tr>
</tbody>
</table>

*Figures above are for Basic Ed Program 01 only*
The District spent $1,405,282 on professional development activities.

- 93% of PD Funds were used for Salaries/Benefits
- 5% of PD Funds were used for Supplies, Registrations and Contractual Services
- 2% of PD Funds were used for Travel Expenses

Note on Funding:
Camas received $107,776 in state apportionment and a grant for TPEP training for $29,624. The additional 1,267,882 PD monies came from levy funding.
The greatest percentage of expenditures was in Maintenance & Operations at 43.6%. This category includes building maintenance, grounds upkeep, and custodial services.

District Wide Support Expenditures = $8,820,369
14.24% of Total Expenditures for 2014-2015
## Transportation & Food Service

### Transportation
- Total Students transported = 2698 per day (Basic & Sped)
- Total Expenditures = $2,834,918
- Total Revenues = $2,162,646
- Amount of Levy dollars to support transportation = $672,272

### Food Service
- Total Meals Served = 518,645
- Total Expenses = $1,655,192
- Total Revenues = $1,452,366
- Amount of Levy dollars to support food service program = $162,015
- Sodexo Guarantee = $40,811
Production in the Copy Center at ZAC continues to increase and the support from levy funds has decreased significantly. With the team of Helen Charneski and Angela Davis, the copy center continues to close the gap to a break-even department, which means more money available for the education programs.

2011-12
Levy Support = $27,873.
Staff Hours = 1,449

2014-15
Levy Support = $4,645.
Staff Hours = 1,494
General Fund - Fund Balance

- **Ending Fund Balance 2014-2015**: $8,687,082 (12.6%)

- **Prepaid Items**: 178,581

- **Designated Items**
  - Carry Forward of State & Grant Programs: 196,895
  - State Forest Revenue Recovery: 145,419
  - Building Budget Carry Over: 107,710
  - Professional Development Funds: 17,186
  - Maintenance Replace/Refurbish: 800,000
  - Community Education Capital Improvements: 67,000
  - Textbook Adoption/Program Expansion: 350,000
  - Pre-Bond Planning: 140,243
  - Savings for Opening of New Schools: 50,000
  - Additional Amount from FB for All Day K: 1,200,000

- **Ending Fund Balance 2015-2016**: $5,434,048 (7.8%)

*Average Monthly Expenditures = 8.5%*
Other Funds

Capital Projects
Debt Service
ASB
Transportation Vehicle
# Capital Projects Fund

- **Beginning Fund Balance**: $3,698,318
- **Revenues**: 2,201,150
- **Expenditures**: 2,075,900
- **Ending Fund Balance**: $3,8238,568

**Fund Purposes**
- Levy: $289,226
- Impact Fees: $1,185,381
- Woodburn Road: $43,175
- Fund Purposes: $2,305,786
This fund is used to collect tax revenue and pay the principal and interest on bonds. Payments are made twice a year, December and June.

<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Bonds Retired in December of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998 Non-callable</td>
<td>2014</td>
</tr>
<tr>
<td>2001 Refunded</td>
<td>2015</td>
</tr>
<tr>
<td>2007 UTGO Non-callable</td>
<td>2016</td>
</tr>
<tr>
<td>2012 Refunded</td>
<td>2018</td>
</tr>
<tr>
<td>2009 QSCB</td>
<td>2024</td>
</tr>
<tr>
<td>2015 Refunded</td>
<td>2027</td>
</tr>
</tbody>
</table>

Total Principal and Interest liability remaining as of August 31, 2015 = $114,376,136
ASB funds are for the extracurricular benefit for the students. Their involvement in the decision-making process is an integral part of associated student body government.

- **Beginning Fund Balance** $934,216
- **Revenues** $1,167,639
- **Expenditures** $1,139,356
- **Ending Fund Balance** $962,499

Elementaries 5,261
Liberty 27,686
Skyridge 89,354
Hayes 5,453
Camas HS 834,745
TRANSPORTATION VEHICLE FUND

This fund is used to replace buses. Revenue comes from the State (in the form of depreciation payments), and the interest earned in our investment account with the County.

- Beginning Fund Balance $ 1,890,089
- Revenues $ 450,291
- Expenditures $ 0
- Ending Fund Balance $ 2,340,380