

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

December 31, 2023

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	218,081,202		
Total Available	463,145,829	327,668,988		
Expenditures	353,558,043	148,151,200	1,003,149	
Ending Fund Balance	\$109,587,786	\$179,517,788	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$50,447,688	42,910,831	\$39,325,583	177.95%
Property Taxes - Voted Leeway	38,463,671	32,702,045	(5,761,626)	85.02%
Property Taxes - Board Local Levy	10,333,523	8,801,004	(1,532,519)	85.17%
Vehicle Fees in Lieu of Taxes	9,398,071	3,418,335	(5,979,736)	36.37%
Interest on Investments	2,100,000	496,305	(1,603,695)	23.63%
Other Local Sources	10,201,242	1,162,225	(9,039,017)	11.39%
Total Local Sources	120,944,195	89,490,746	15,408,991	73.99%

State Sources:

Minimum School Program	149,699,853	\$89,773,271	(59,926,582)	59.97%
Transportation Reimbursement	5,082,983	2,541,492	(2,541,491)	50.00%
Enhancement for Accelerated Students	251,331	196,104	(55,227)	78.03%
Youth in Custody	1,093,036	637,550	(455,486)	58.33%
Concurrent Enrollment	549,963	0	(549,963)	0.00%
Teachers' Supplies and Materials	284,041	381,007	96,966	134.14%
Student Health & Counseling Support	1,123,940	0	(1,123,940)	0.00%
Educator Salary Adjustment	20,076,650	10,094,761	(9,981,889)	50.28%
School Trust Lands	5,472,297	5,976,532	504,235	109.21%
Teacher & Student Success	9,338,490	6,374,885	(2,963,605)	68.26%
K-3 Reading Achievement	411,613	196,806	(214,807)	47.81%
Drivers' Education	256,695	125,440	(131,255)	48.87%
Beverly Taylor Sorensen	1,031,109	33,337	(997,772)	3.23%
Other State Sources	18,725,406	7,397,558	(11,327,848)	39.51%
Total State Sources	213,397,407	123,728,741	(89,668,666)	57.98%

Federal Sources:

ESEA Title I	6,273,871	1,140,723	(5,133,148)	18.18%
IDEA Part B (Flow Thru)	6,541,233	76,066	(6,465,167)	1.16%
ESEA Title II (Class Size Reduction)	894,954	158,702	(736,252)	17.73%
Applied Technology Education	517,621	0	(517,621)	0.00%
Indian Education	154,848	40,302	(114,546)	26.03%
Title III English	251,393	0	(251,393)	0.00%
Title I Migrant Education	156,744	0	(156,744)	0.00%
Medicaid Outreach	2,500,000	1,118,105	(1,381,895)	44.72%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	2,327,817	563,537	131.94%
Total Federal Sources	19,216,441	4,861,715	(14,354,726)	25.30%

FUND TOTAL

	\$353,558,043	\$218,081,202	(\$88,614,401)	61.68%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****December 31, 2023**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	61,509,561	\$0	\$82,259,641	42.78%
Employee Benefits	69,274,426	28,494,076	0	40,780,350	41.13%
Contracted Services	3,529,280	1,211,393	427,192	1,890,695	46.43%
Travel and Workshops	1,139,296	258,743	4,750	875,803	23.13%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	5,341,017	1,927,141	10,734,970	40.37%
Textbooks	6,341,506	778,702	517,148	5,045,656	20.43%
Total Instructional	242,503,088	97,593,492	2,876,231	142,033,365	41.43%
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	5,443,761	0	8,041,469	40.37%
Employee Benefits	6,823,707	2,692,902	0	4,130,805	39.46%
Contracted Services	1,442,486	595,410	0	847,076	41.28%
Supplies and Materials	306,483	47,476	11,864	247,144	19.36%
Equipment	0	4,349	3,940	(8,289)	0.00%
Total Counseling & Health	22,057,906	8,783,898	15,804	13,258,205	39.89%
Media Services & Supervision:					
Salaries	9,706,547	4,542,151	0	5,164,396	46.79%
Employee Benefits	4,453,502	2,079,771	0	2,373,731	46.70%
Supplies and Materials	464,839	149,515	156,231	159,093	65.77%
Library Books	366,228	163,549	15,398	187,281	48.86%
Audio Visual Materials	136,500	73,771	3,014	59,714	56.25%
Total Media & Supervision	15,127,616	7,008,758	174,644	7,944,214	47.49%
District Administration:					
Salaries	585,891	201,167	0	384,724	34.34%
Employee Benefits	325,649	120,221	0	205,428	36.92%
Legal Services	105,000	7,712	0	97,288	7.35%
Travel and Conferences	47,420	28,005	0	19,415	59.06%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	7,981	1,211	14,959	38.06%
Total District Administration	1,132,210	365,306	1,211	765,693	32.37%
School Administration:					
Salaries	16,561,703	7,815,854	0	8,745,849	47.19%
Employee Benefits	8,825,933	4,092,401	0	4,733,532	46.37%
Association Dues	24,000	16,092	8,400	(492)	102.05%
Accreditation	30,600	29,089	1,200	311	98.98%
Travel and Conferences	162,750	31,671	0	131,079	19.46%
Supplies and Materials	16,275	0	0	16,275	
Total School Administration	25,621,261	11,985,106	9,600	13,626,555	46.82%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$2,241,337	\$0	\$2,151,175	51.03%
Employee Benefits	2,223,423	1,113,029	0	1,110,394	50.06%
Purchased Services	191,339	87,629	17,641	86,068	55.02%
Tort Liability	650,449	613,881	0	36,568	94.38%
Travel and Conferences	35,700	14,548	0	21,152	40.75%
Wellness Program	20,000	4,282	0	15,718	21.41%
Supplies and Materials	869,060	576,481	138,673	153,905	82.29%
Total Business	8,382,483	4,651,188	156,314	3,574,981	57.35%
Operation & Maintenance Services:					
Salaries	12,304,990	6,116,100	0	6,188,890	49.70%
Employee Benefits	5,965,216	3,155,050	0	2,810,166	52.89%
Contracted Services	452,110	164,293	90,371	197,446	56.33%
Property Insurance	807,029	907,990	0	(100,961)	112.51%
Water and Sewer	1,537,947	824,230	0	713,717	53.59%
Waste Removal	478,839	162,885	0	315,954	34.02%
Telephone	452,020	131,156	0	320,864	29.02%
Heat	624,097	173,929	0	450,168	27.87%
Electricity	4,509,138	1,708,432	0	2,800,706	37.89%
Supplies and Materials	1,750,095	838,859	119,188	792,048	54.74%
Total Operation and Maintenance	28,881,481	14,182,924	209,559	14,488,999	49.83%
Transportation Services:					
Salaries	4,522,640	1,967,322	0	2,555,318	43.50%
Employee Benefits	1,768,808	780,166	0	988,642	44.11%
Contracted Services	276,150	156,735	9,962	109,453	60.36%
Utilities	42,000	13,895	0	28,105	33.08%
Travel & Conferences	328,650	9,947	0	318,703	3.03%
Supplies	110,250	114,733	44,758	(49,242)	144.66%
Fuel & Oil	1,288,350	388,646	32,049	867,655	32.65%
Repair Parts	359,100	148,868	142,869	67,363	81.24%
Purchase of Buses	1,155,000	0	0	1,155,000	0.00%
Driver Training	1,050	217	0	833	20.71%
Total Transportation	9,851,998	3,580,529	229,639	6,041,830	38.67%
FUND TOTAL	\$353,558,043	\$148,151,200	\$3,673,001	\$201,733,842	42.94%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

December 31, 2023

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	66,117,008	(16,219,801)
Sale of Bonds		55,899,236	55,899,236
Total Available	90,176,067	129,855,502	39,679,435
Expenditures	50,742,721	15,137,533	35,605,188
Ending Fund Balance (Deficit)	\$39,433,346	\$114,717,969	\$75,284,623

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$59,250,936	(\$10,643,869)	84.77%
Vehicle Fees in Lieu	6,618,743	2,407,418	(4,211,325)	36.37%
Interest on Investments	1,572,633	0	(1,572,633)	0.00%
Other Local Sources	1,181,767	9,748	(1,172,019)	0.82%
State Capital Enrollment Growth	668,861	334,431	(334,430)	50.00%
Sale of Equipment	1,200,000	782,990	(417,010)	65.25%
Sale of Land	1,200,000	0	(1,200,000)	0.00%
Other Revenues	0	3,331,486	3,331,486	100.00%
FUND TOTAL	\$82,336,809	\$66,117,008	(\$16,219,801)	80.30%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$232,395	\$254,834	47.70%
Professional Services	4,206,000	1,451,828	2,754,172	34.52%
Sites and Improvements	11,660,000	1,921,452	9,738,548	16.48%
Buildings	15,790,000	8,513,261	7,276,739	53.92%
Priority Equipment	4,416,500	2,592,906	1,823,594	58.71%
New School Equipment	400,000	422,977	(22,977)	105.74%
Asbestos Removal	20,000	2,714	17,286	13.57%
Bond Principal	6,458,347	0	6,458,347	0.00%
Bond Interest	7,304,645	0	7,304,645	0.00%
FUND TOTAL	\$50,742,721	\$15,137,533	\$35,605,188	29.83%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

December 31, 2023

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	189,880	189,880
Total Available	13,901,653	14,091,533	189,880
Expenditures	13,901,653	3,654,986	10,246,667
Ending Fund Balance (Deficit)	\$0	\$10,436,546	\$10,436,546

Revenue Statement

	Adopted Budget	Received	Balance	% Received
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Property Taxes	\$0	\$189,880	(189,880)	0.00%
Vehicle Fees in Lieu	0	0	0	0.00%
Other Local Sources	0	0	0	0.00%
Issuance of Refunding Bonds	0	0	0	0.00%

FUND TOTAL	\$0	\$189,880	(\$189,880)	0.00%
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Expenditure Statement

Bonds Retired	13,841,653	0	13,841,653	0.00%
Bond Interest	0	3,652,236	(3,652,236)	0.00%
Paying Agent Fees	0	0	0	0.00%
Bond Selling Expense	60,000	2,750	57,250	0.00%

FUND TOTAL	\$13,901,653	\$3,654,986	\$10,246,667	26.29%
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WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

December 31, 2023

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	628,305	(571,695)	52.36%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$628,305	(\$721,695)	46.54%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$303,885	\$546,115	35.75%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$332,895	\$567,105	36.99%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

December 31, 2023

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$2,890,891	\$1,514,776	(\$1,376,115)	0.00%
Adult Lunch Sales	46,184	25,531	(20,653)	55.28%
State Reimbursement	2,503,602	1,301,481	(1,202,121)	51.98%
Federal Reimbursement	7,150,000	3,045,704	(4,104,296)	42.60%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$5,887,492	(\$8,384,282)	41.25%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$4,933,552	\$2,104,342	\$2,829,210	42.65%
Employee Benefits	2,306,343	993,721	1,312,622	43.09%
Purchased Food	6,500,000	2,850,661	3,649,339	43.86%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	520,599	627,625	45.34%
Equipment	268,025	376,292	(108,267)	140.39%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$6,845,615	\$10,884,122	38.61%