

WASHINGTON COUNTY SCHOOL DISTRICT
Maintenance & Operation Fund
Fund Summary
July 31, 2023

| | Adopted Budget | Received/ Expended | Encumb. | Balance |
|----------------------------|----------------------|-----------------------|--------------------|---------|
| Beginning Fund Balance | \$109,587,786 | \$109,587,786 | | |
| Revenues | 353,558,043 | 31,632,744 | | |
| | | | | |
| Total Available | 463,145,829 | 141,220,530 | | |
| Expenditures | 353,558,043 | 5,813,085 | 1,003,149 | |
| | | | | |
| Ending Fund Balance | \$109,587,786 | \$135,407,445 | \$1,003,149 | |

Revenue Statement

| | Adopted Budget | Received | Balance | % |
|--|-------------------|----------|---------|---|
| | | | | |

Local Sources:

| | | | | |
|-----------------------------------|--------------------|---------------|----------------------|--------------|
| Property Taxes - Basic Program | \$50,447,688 | \$3,248 | (\$50,444,440) | 0.01% |
| Property Taxes - Voted Leeway | 38,463,671 | 2,476 | (38,461,195) | 0.01% |
| Property Taxes - Board Local Levy | 10,333,523 | 665 | (10,332,858) | 0.01% |
| Vehicle Fees in Lieu of Taxes | 9,398,071 | 0 | (9,398,071) | 0.00% |
| Interest on Investments | 2,100,000 | 0 | (2,100,000) | 0.00% |
| Other Local Sources | 10,201,242 | 16,944 | (10,184,298) | 0.17% |
| Total Local Sources | 120,944,195 | 23,333 | (120,920,862) | 0.02% |

State Sources:

| | | | | |
|--------------------------------------|--------------------|-------------------|----------------------|---------------|
| Minimum School Program | 149,699,853 | 12,902,735 | (136,797,118) | 8.62% |
| Transportation Reimbursement | 5,082,983 | 447,216 | (4,635,767) | 8.80% |
| Enhancement for Accelerated Students | 251,331 | 0 | (251,331) | 0.00% |
| Youth in Custody | 1,093,036 | 0 | (1,093,036) | 0.00% |
| Concurrent Enrollment | 549,963 | 0 | (549,963) | 0.00% |
| Teachers' Supplies and Materials | 284,041 | 227,233 | (56,808) | 80.00% |
| Student Health & Counseling Support | 1,123,940 | 0 | (1,123,940) | 0.00% |
| Educator Salary Adjustment | 20,076,650 | 1,673,054 | (18,403,596) | 8.33% |
| School Trust Lands | 5,472,297 | 4,383,664 | (1,088,633) | 80.11% |
| Teacher & Student Success | 9,338,490 | 0 | (9,338,490) | 0.00% |
| K-3 Reading Achievement | 411,613 | 0 | (411,613) | 0.00% |
| Drivers' Education | 256,695 | 0 | (256,695) | 0.00% |
| Beverly Taylor Sorenson | 1,031,109 | 0 | (1,031,109) | 0.00% |
| Other State Sources | 18,725,406 | 3,375,182 | (15,350,224) | 18.02% |
| Total State Sources | 213,397,407 | 23,009,084 | (190,388,323) | 10.78% |

Federal Sources:

| | | | | |
|--------------------------------------|-------------------|------------------|---------------------|---------------|
| ESEA Title I | 6,273,871 | 1,489,541 | (4,784,330) | 23.74% |
| IDEA Part B (Flow Thru) | 6,541,233 | 5,771,307 | (769,926) | 88.23% |
| ESEA Title II (Class Size Reduction) | 894,954 | 0 | (894,954) | 0.00% |
| Applied Technology Education | 517,621 | 0 | (517,621) | 0.00% |
| Indian Education | 154,848 | 0 | (154,848) | 0.00% |
| Title III English | 251,393 | 73,255 | (178,138) | 29.14% |
| Title I Migrant Education | 156,744 | 0 | (156,744) | 0.00% |
| Medicaid Outreach | 2,500,000 | 172,363 | (2,327,637) | 6.89% |
| PILT Forest Reserve | 161,497 | 0 | (161,497) | 0.00% |
| Other Federal Sources | 1,764,280 | 1,093,861 | (670,419) | 62.00% |
| Total Federal Sources | 19,216,441 | 8,600,327 | (10,616,114) | 44.76% |

FUND TOTAL **\$353,558,043** **\$31,632,744** **(\$321,925,299)** **8.95%**

WASHINGTON COUNTY SCHOOL DISTRICT
Maintenance & Operation Fund
Expenditure Statement
July 31, 2023

| | Adopted Budget | Expenditures | Encumbrances | Budget Balance | % Expended |
|--|---------------------------|---------------------|---------------------|---------------------------|-----------------------|
| Instructional Services: | | | | | |
| Salaries | \$143,769,202 | 105,408 | \$0 | \$143,663,794 | 0.07% |
| Employee Benefits | 69,274,426 | 314,185 | 0 | 68,960,241 | 0.45% |
| Contracted Services | 3,529,280 | 71,805 | 415,575 | 3,041,900 | 13.81% |
| Travel and Workshops | 1,139,296 | 10,983 | 750 | 1,127,564 | 1.03% |
| Payment to Colorado City | 446,250 | 0 | 0 | 446,250 | 0.00% |
| Supplies and Materials | 18,003,128 | 385,308 | 1,400,061 | 16,217,760 | 9.92% |
| Textbooks | 6,341,506 | 112,424 | 650,261 | 5,578,821 | 12.03% |
| Total Instructional | 242,503,088 | 1,000,113 | 2,466,647 | 239,036,329 | 1.43% |
| Support Services: | | | | | |
| Counseling & Health Services: | | | | | |
| Salaries | 13,485,230 | 40,211 | 0 | 13,445,019 | 0.30% |
| Employee Benefits | 6,823,707 | 20,829 | 0 | 6,802,878 | 0.31% |
| Contracted Services | 1,442,486 | 2,959 | 0 | 1,439,527 | 0.21% |
| Supplies and Materials | 306,483 | 1,510 | 3,442 | 301,531 | 1.62% |
| Equipment | 0 | 0 | 3,940 | (3,940) | 0.00% |
| Total Counseling & Health | 22,057,906 | 65,509 | 7,382 | 21,985,015 | 0.33% |
| Media Services & Supervision: | | | | | |
| Salaries | 9,706,547 | 525,038 | 0 | 9,181,509 | 5.41% |
| Employee Benefits | 4,453,502 | 241,267 | 0 | 4,212,236 | 5.42% |
| Supplies and Materials | 464,839 | 10,092 | 16,771 | 437,976 | 5.78% |
| Library Books | 366,228 | 300 | 7,257 | 358,672 | 2.06% |
| Audio Visual Materials | 136,500 | 262 | 3,281 | 132,957 | 2.60% |
| Total Media & Supervision | 15,127,616 | 776,958 | 27,309 | 14,323,349 | 5.32% |
| District Administration: | | | | | |
| Salaries | 585,891 | 31,481 | 0 | 554,410 | 5.37% |
| Employee Benefits | 325,649 | 19,932 | 0 | 305,717 | 6.12% |
| Legal Services | 105,000 | 0 | 0 | 105,000 | 0.00% |
| Travel and Conferences | 47,420 | 566 | 0 | 46,854 | 1.19% |
| Association Dues | 44,100 | 0 | 0 | 44,100 | 0.00% |
| Supplies and Materials | 24,150 | 0 | 2,000 | 22,150 | 8.28% |
| Total District Administration | 1,132,210 | 51,979 | 2,000 | 1,078,231 | 4.77% |
| School Administration: | | | | | |
| Salaries | 16,561,703 | 906,725 | 0 | 15,654,978 | 5.47% |
| Employee Benefits | 8,825,933 | 428,362 | 0 | 8,397,571 | 4.85% |
| Association Dues | 24,000 | 0 | 0 | 24,000 | 0.00% |
| Accreditation | 30,600 | 0 | 0 | 30,600 | 0.00% |
| Travel and Conferences | 162,750 | 1,651 | 0 | 161,100 | 1.01% |
| Supplies and Materials | 16,275 | 0 | 0 | 16,275 | |
| Total School Administration | 25,621,261 | 1,336,737 | 0 | 24,284,524 | 5.22% |

| | Adopted Budget | Expenditures | Encumbrances | Budget Balance | % Expended |
|--|---------------------------|---------------------|---------------------|---------------------------|-----------------------|
| Business Services: | | | | | |
| Salaries | \$4,392,512 | \$375,770 | \$0 | \$4,016,742 | 8.55% |
| Employee Benefits | 2,223,423 | 187,631 | 0 | 2,035,792 | 8.44% |
| Purchased Services | 191,339 | 591 | 38,208 | 152,540 | 20.28% |
| Tort Liability | 650,449 | 20,686 | 0 | 629,763 | 3.18% |
| Travel and Conferences | 35,700 | 76 | 0 | 35,624 | 0.21% |
| Wellness Program | 20,000 | 3,166 | 0 | 16,834 | 15.83% |
| Supplies and Materials | 869,060 | (2,289) | 144,571 | 726,778 | 16.37% |
| Total Business | 8,382,483 | 585,631 | 182,779 | 7,614,072 | 9.17% |
| Operation & Maintenance Services: | | | | | |
| Salaries | 12,304,990 | 949,695 | 0 | 11,355,295 | 7.72% |
| Employee Benefits | 5,965,216 | 684,719 | 0 | 5,280,497 | 11.48% |
| Contracted Services | 452,110 | 41,059 | 92,741 | 318,310 | 29.59% |
| Property Insurance | 807,029 | 0 | 0 | 807,029 | 0.00% |
| Water and Sewer | 1,537,947 | 0 | 0 | 1,537,947 | 0.00% |
| Waste Removal | 478,839 | 0 | 0 | 478,839 | 0.00% |
| Telephone | 452,020 | 5,135 | 0 | 446,885 | 1.14% |
| Heat | 624,097 | 3,888 | 0 | 620,209 | 0.62% |
| Electricity | 4,509,138 | 0 | 0 | 4,509,138 | 0.00% |
| Supplies and Materials | 1,750,095 | 83,788 | 66,681 | 1,599,627 | 8.60% |
| Total Operation and Maintenance | 28,881,481 | 1,768,283 | 159,421 | 26,953,777 | 6.67% |
| Transportation Services: | | | | | |
| Salaries | 4,522,640 | 67,829 | 0 | 4,454,811 | 1.50% |
| Employee Benefits | 1,768,808 | 138,168 | 0 | 1,630,640 | 7.81% |
| Contracted Services | 276,150 | 941 | 6,692 | 268,517 | 2.76% |
| Utilities | 42,000 | 646 | 0 | 41,354 | 1.54% |
| Travel & Conferences | 328,650 | 462 | 0 | 328,188 | 0.14% |
| Supplies | 110,250 | 2,188 | 62,326 | 45,736 | 58.52% |
| Fuel & Oil | 1,288,350 | 1,868 | 132,242 | 1,154,241 | 10.41% |
| Repair Parts | 359,100 | 15,774 | 188,187 | 155,138 | 56.80% |
| Purchase of Buses | 1,155,000 | 0 | 0 | 1,155,000 | 0.00% |
| Driver Training | 1,050 | 0 | 0 | 1,050 | 0.00% |
| Total Transportation | 9,851,998 | 227,876 | 389,447 | 9,234,675 | 6.27% |
| FUND TOTAL | \$353,558,043 | \$5,813,085 | \$3,234,986 | \$344,509,972 | 2.56% |

WASHINGTON COUNTY SCHOOL DISTRICT
Capital Outlay Fund
Fund Summary
July 31, 2023

| | Adopted Budget | Received/ Expended | Balance |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Fund Balance | \$7,839,258 | \$7,839,258 | \$0 |
| Revenues | 82,336,809 | 60,238 | (82,276,571) |
| Sale of Bonds | | 55,899,236 | 55,899,236 |
| Total Available | 90,176,067 | 63,798,732 | (26,377,335) |
| Expenditures | 50,742,721 | 1,356,676 | 49,386,045 |
| Ending Fund Balance (Deficit) | \$39,433,346 | \$62,442,055 | \$23,008,709 |

Revenue Statement

| | Adopted Budget | Received | Balance | % Received |
|---------------------------------|-------------------------|---------------------|------------------|------------------|
| Property Taxes | \$69,894,805 | \$4,499 | (\$69,890,306) | 0.01% |
| Vehicle Fees in Lieu | 6,618,743 | 0 | (6,618,743) | 0.00% |
| Interest on Investments | 1,572,633 | 0 | (1,572,633) | 0.00% |
| Other Local Sources | 1,181,767 | 0 | (1,181,767) | 0.00% |
| State Capital Enrollment Growth | 668,861 | 55,738 | (613,123) | 8.33% |
| Sale of Equipment | 1,200,000 | 0 | (1,200,000) | 0.00% |
| Sale of Land | 1,200,000 | 0 | (1,200,000) | 0.00% |
| Other Revenues | 0 | 0 | 0 | 100.00% |
| FUND TOTAL | \$82,336,809 | \$60,238 | ##### | 0.07% |

Expenditure Statement

| | Adopted Budget | Budget Balance | % Expended |
|------------------------|-------------------------|------------------------|------------------|
| | Expenditures | | |
| Salaries & Benefits | \$487,229 | \$39,596 | 8.13% |
| Professional Services | 4,206,000 | 1,978 | 0.05% |
| Sites and Improvements | 11,660,000 | 30,092 | 0.26% |
| Buildings | 15,790,000 | 451,566 | 2.86% |
| Priority Equipment | 4,416,500 | 833,444 | 18.87% |
| New School Equipment | 400,000 | 0 | 0.00% |
| Asbestos Removal | 20,000 | 0 | 0.00% |
| Bond Principal | 6,458,347 | 0 | 0.00% |
| Bond Interest | 7,304,645 | 0 | 0.00% |
| FUND TOTAL | \$50,742,721 | \$1,356,676 | 2.67% |

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

July 31, 2023

| | Adopted Budget | Received/ Expended | Balance |
|------------------------|-------------------|-----------------------|------------|
| Beginning Fund Balance | \$13,901,653 | \$13,901,653 | \$0 |
| Revenues | 0 | 0 | 0 |
| Total Available | 13,901,653 | 13,901,653 | 0 |
| Expenditures | 13,901,653 | 0 | 13,901,653 |

Ending Fund Balance (Deficit)

\$0 \$13,901,653

\$13,901,653

Revenue Statement

| | Adopted Budget | Received | Balance | % Received |
|-----------------------------|-------------------|------------|------------|---------------|
| Property Taxes | \$0 | \$0 | 0 | 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 | \$0 | \$0 | 0.00% |

Expenditure Statement

| | | | | |
|----------------------|---------------------|------------|---------------------|--------------|
| Bonds Retired | 13,841,653 | 0 | 13,841,653 | 0.00% |
| Bond Interest | 0 | 0 | 0 | 0.00% |
| Paying Agent Fees | 0 | 0 | 0 | 0.00% |
| Bond Selling Expense | 60,000 | 0 | 60,000 | 0.00% |
| FUND TOTAL | \$13,901,653 | \$0 | \$13,901,653 | 0.00% |

WASHINGTON COUNTY SCHOOL DISTRICT**Education Foundation Fund****Revenue Statement****July 31, 2023**

| | Adopted Budget | Received | Balance | % Received |
|-------------------------|---------------------------|-----------------|----------------------|-----------------------|
| Sterling Scholar | \$0 | \$0 | \$0 | 0.00% |
| Contributions | 1,200,000 | 30,760 | (1,169,240) | 2.56% |
| Interest on Investments | 150,000 | 0 | (150,000) | 0.00% |
| FUND TOTAL | \$1,350,000 | \$30,760 | (\$1,319,240) | 2.28% |

| | Adopted Budget | Expenditures | Budget Balance | % Expended |
|-------------------------------|---------------------------|---------------------|---------------------------|-----------------------|
| Supplies and Materials | \$850,000 | \$15,702 | \$834,298 | 1.85% |
| Equipment & Site Improvements | 50,000 | 0 | 50,000 | 0.00% |
| Sterling Scholar | | 0 | 0 | 0.00% |
| FUND TOTAL | \$900,000 | \$15,702 | \$884,298 | 1.74% |

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

July 31, 2023

| | Adopted Budget | Received | Balance | % Received |
|-----------------------|---------------------------|-----------------|----------------|-----------------------|
| Student Lunch Sales | \$2,890,891 | (\$28) | (\$2,890,919) | 0.00% |
| Adult Lunch Sales | 46,184 | 0 | (46,184) | 0.00% |
| State Reimbursement | 2,503,602 | 13,540 | (2,490,062) | 0.54% |
| Federal Reimbursement | 7,150,000 | 74,978 | (7,075,022) | 1.05% |
| USDA Commodities | 1,681,097 | 0 | (1,681,097) | 0.00% |
| FUND TOTAL | \$14,271,774 | \$88,490 | ##### | 0.62% |

Expenditure Statement

| | Adopted Budget | Budget Expenditures | Budget Balance | % Expended |
|--------------------|---------------------------|--------------------------------|---------------------------|-----------------------|
| Salaries | \$4,933,552 | \$30,039 | \$4,903,513 | 0.61% |
| Employee Benefits | 2,306,343 | 83,951 | 2,222,392 | 3.64% |
| Purchased Food | 6,500,000 | 6,116 | 6,493,884 | 0.09% |
| USDA Commodities | 1,681,097 | 0 | 1,681,097 | 0.00% |
| Supplies and Other | 1,148,224 | 26,807 | 1,121,417 | 2.33% |
| Equipment | 268,025 | 35,842 | 232,183 | 13.37% |
| Indirect Costs | 892,496 | 0 | 892,496 | 0.00% |
| FUND TOTAL | \$17,729,737 | \$182,755 | \$17,546,982 | 1.03% |