

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	% Received
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 Sorensen	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%
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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	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$39,596	\$447,633	8.13%
Professional Services	4,206,000	1,978	4,204,022	0.05%
Sites and Improvements	11,660,000	30,092	11,629,908	0.26%
Buildings	15,790,000	451,566	15,338,434	2.86%
Priority Equipment	4,416,500	833,444	3,583,056	18.87%
New School Equipment	400,000	0	400,000	0.00%
Asbestos Removal	20,000	0	20,000	0.00%
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	\$1,356,676	\$49,386,045	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
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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%

Expenditure Statement

	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	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%