

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

September 30, 2023

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	75,094,892		
Total Available	463,145,829	184,682,678		
Expenditures	353,558,043	61,939,494	1,003,149	
Ending Fund Balance	\$109,587,786	\$122,743,184	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$50,447,688	(\$2,740)	(\$50,450,428)	-0.01%
Property Taxes - Voted Leeway	38,463,671	687	(38,462,984)	0.00%
Property Taxes - Board Local Levy	10,333,523	4,743	(10,328,780)	0.05%
Vehicle Fees in Lieu of Taxes	9,398,071	1,650,294	(7,747,777)	17.56%
Interest on Investments	2,100,000	0	(2,100,000)	0.00%
Other Local Sources	10,201,242	622,553	(9,578,689)	6.10%
Total Local Sources	120,944,195	2,275,537	(118,668,658)	1.88%

State Sources:

Minimum School Program	149,699,853	50,170,327	(99,529,526)	33.51%
Transportation Reimbursement	5,082,983	1,270,746	(3,812,237)	25.00%
Enhancement for Accelerated Students	251,331	69,042	(182,289)	27.47%
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	328,123	44,082	115.52%
Student Health & Counseling Support	1,123,940	0	(1,123,940)	0.00%
Educator Salary Adjustment	20,076,650	5,019,163	(15,057,487)	25.00%
School Trust Lands	5,472,297	5,893,347	421,050	107.69%
Teacher & Student Success	9,338,490	1,705,640	(7,632,850)	18.26%
K-3 Reading Achievement	411,613	90,599	(321,014)	22.01%
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	5,283,382	(13,442,024)	28.22%
Total State Sources	213,397,407	70,626,695	(142,770,712)	33.10%

Federal Sources:

ESEA Title I	6,273,871	0	(6,273,871)	0.00%
IDEA Part B (Flow Thru)	6,541,233	0	(6,541,233)	0.00%
ESEA Title II (Class Size Reduction)	894,954	55,814	(839,140)	6.24%
Applied Technology Education	517,621	0	(517,621)	0.00%
Indian Education	154,848	0	(154,848)	0.00%
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	550,938	(1,949,062)	22.04%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	1,585,908	(178,372)	89.89%
Total Federal Sources	19,216,441	2,192,659	(17,023,782)	11.41%

FUND TOTAL	\$353,558,043	\$75,094,892	(\$278,463,151)	21.24%
-------------------	----------------------	---------------------	------------------------	---------------

WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****September 30, 2023**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	24,232,901	\$0	\$119,536,301	16.86%
Employee Benefits	69,274,426	11,552,663	0	57,721,763	16.68%
Contracted Services	3,529,280	774,988	580,941	2,173,351	38.42%
Travel and Workshops	1,139,296	82,298	1,767	1,055,231	7.38%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	3,079,669	2,344,302	12,579,157	30.13%
Textbooks	6,341,506	511,266	606,781	5,223,459	17.63%
Total Instructional	242,503,088	40,233,785	3,533,790	198,735,512	18.05%
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	2,081,550	0	11,403,680	15.44%
Employee Benefits	6,823,707	1,043,331	0	5,780,376	15.29%
Contracted Services	1,442,486	37,508	0	1,404,978	2.60%
Supplies and Materials	306,483	20,203	5,086	281,194	8.25%
Equipment	0	739	3,940	(4,679)	0.00%
Total Counseling & Health	22,057,906	3,183,331	9,026	18,865,549	14.47%
Media Services & Supervision:					
Salaries	9,706,547	2,072,558	0	7,633,989	21.35%
Employee Benefits	4,453,502	960,586	0	3,492,916	21.57%
Supplies and Materials	464,839	76,111	145,388	243,340	47.65%
Library Books	366,228	43,557	14,520	308,152	15.86%
Audio Visual Materials	136,500	37,520	6,945	92,034	32.58%
Total Media & Supervision	15,127,616	3,190,332	166,853	11,770,431	22.19%
District Administration:					
Salaries	585,891	96,318	0	489,573	16.44%
Employee Benefits	325,649	60,438	0	265,211	18.56%
Legal Services	105,000	1,220	0	103,780	1.16%
Travel and Conferences	47,420	7,383	0	40,037	15.57%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	4,686	1,745	17,719	26.63%
Total District Administration	1,132,210	170,265	1,745	960,200	15.19%
School Administration:					
Salaries	16,561,703	3,580,776	0	12,980,927	21.62%
Employee Benefits	8,825,933	1,861,407	0	6,964,526	21.09%
Association Dues	24,000	16,092	0	7,908	67.05%
Accreditation	30,600	1,200	1,200	28,200	7.84%
Travel and Conferences	162,750	10,050	0	152,700	6.18%
Supplies and Materials	16,275	0	0	16,275	
Total School Administration	25,621,261	5,469,524	1,200	20,150,537	21.35%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$1,090,474	\$0	\$3,302,038	24.83%
Employee Benefits	2,223,423	548,049	0	1,675,374	24.65%
Purchased Services	191,339	36,169	38,208	116,962	38.87%
Tort Liability	650,449	20,686	0	629,763	3.18%
Travel and Conferences	35,700	2,195	0	33,505	6.15%
Wellness Program	20,000	2,216	0	17,784	11.08%
Supplies and Materials	869,060	443,434	154,231	271,395	68.77%
Total Business	8,382,483	2,143,223	192,439	6,046,821	27.86%
Operation & Maintenance Services:					
Salaries	12,304,990	2,938,024	0	9,366,966	23.88%
Employee Benefits	5,965,216	1,647,828	0	4,317,388	27.62%
Contracted Services	452,110	85,195	143,171	223,744	50.51%
Property Insurance	807,029	0	0	807,029	0.00%
Water and Sewer	1,537,947	329,173	0	1,208,774	21.40%
Waste Removal	478,839	47,106	0	431,733	9.84%
Telephone	452,020	35,403	0	416,617	7.83%
Heat	624,097	183,334	0	440,763	29.38%
Electricity	4,509,138	582,897	0	3,926,241	12.93%
Supplies and Materials	1,750,095	306,915	133,728	1,309,452	25.18%
Total Operation and Maintenance	28,881,481	6,155,875	276,898	22,448,708	22.27%
Transportation Services:					
Salaries	4,522,640	752,668	0	3,769,972	16.64%
Employee Benefits	1,768,808	381,446	0	1,387,362	21.57%
Contracted Services	276,150	37,134	8,098	230,918	16.38%
Utilities	42,000	6,329	0	35,671	15.07%
Travel & Conferences	328,650	2,791	0	325,859	0.85%
Supplies	110,250	63,285	46,536	429	99.61%
Fuel & Oil	1,288,350	80,937	98,828	1,108,585	13.95%
Repair Parts	359,100	68,569	181,434	109,097	69.62%
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	1,393,160	334,897	8,123,942	17.54%
		0			
FUND TOTAL	\$353,558,043	\$61,939,494	\$4,516,849	\$287,101,700	18.80%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

September 30, 2023

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	5,179,435	(77,157,374)
Sale of Bonds		55,899,236	55,899,236
Total Available	90,176,067	68,917,928	(21,258,139)
Expenditures	50,742,721	10,368,016	40,374,705
Ending Fund Balance (Deficit)	\$39,433,346	\$58,549,912	\$19,116,566

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$33,538	(\$69,861,267)	0.05%
Vehicle Fees in Lieu	6,618,743	1,162,246	(5,456,497)	17.56%
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	167,215	(501,646)	25.00%
Sale of Equipment	1,200,000	475,920	(724,080)	39.66%
Sale of Land	1,200,000	0	(1,200,000)	0.00%
Other Revenues	0	3,340,515	3,340,515	100.00%
FUND TOTAL	\$82,336,809	\$5,179,435	(\$77,157,374)	6.29%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$118,931	\$368,298	24.41%
Professional Services	4,206,000	803,315	3,402,685	19.10%
Sites and Improvements	11,660,000	1,658,116	10,001,884	14.22%
Buildings	15,790,000	6,198,579	9,591,421	39.26%
Priority Equipment	4,416,500	1,269,859	3,146,641	28.75%
New School Equipment	400,000	319,216	80,784	79.80%
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	\$10,368,016	\$40,374,705	20.43%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

September 30, 2023

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	(28,333)	(28,333)
Total Available	13,901,653	13,873,320	(28,333)
Expenditures	13,901,653	3,654,486	10,247,167

Ending Fund Balance (Deficit)	\$0	\$10,218,833	\$10,218,833
-------------------------------	------------	---------------------	---------------------

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$0	(\$28,333)	28,333	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	(\$28,333)	\$28,333	0.00%

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	2,250	57,750	0.00%
FUND TOTAL	\$13,901,653	\$3,654,486	\$10,247,167	26.29%

WASHINGTON COUNTY SCHOOL DISTRICT**Education Foundation Fund****Revenue Statement****September 30, 2023**

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	186,523	(1,013,477)	15.54%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$186,523	(\$1,163,477)	13.82%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$149,050	\$700,950	17.54%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$178,060	\$721,940	19.78%

WASHINGTON COUNTY SCHOOL DISTRICT**School Lunch Fund****Revenue Statement****September 30, 2023**

	Adopted			%
	Budget	Received	Balance	Received
Student Lunch Sales	\$2,890,891	\$529,291	(\$2,361,600)	0.00%
Adult Lunch Sales	46,184	15,140	(31,044)	32.78%
State Reimbursement	2,503,602	895,957	(1,607,645)	35.79%
Federal Reimbursement	7,150,000	392,535	(6,757,465)	5.49%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$1,832,924	(\$12,438,850)	12.84%

Expenditure Statement

	Adopted		Budget	%
	Budget	Expenditures	Balance	Expended
Salaries	\$4,933,552	\$770,039	\$4,163,513	15.61%
Employee Benefits	2,306,343	432,241	1,874,102	18.74%
Purchased Food	6,500,000	1,079,647	5,420,353	16.61%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	282,366	865,858	24.59%
Equipment	268,025	152,108	115,917	56.75%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$2,716,401	\$15,013,336	15.32%