

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

August 31, 2023

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	57,947,455		
Total Available	463,145,829	167,535,241		
Expenditures	353,558,043	34,334,240	1,003,149	
Ending Fund Balance	\$109,587,786	\$133,201,002	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	%

Local Sources:

Property Taxes - Basic Program	\$50,447,688	\$6,222	(\$50,441,466)	0.01%
Property Taxes - Voted Leeway	38,463,671	6,090	(38,457,581)	0.02%
Property Taxes - Board Local Levy	10,333,523	4,652	(10,328,871)	0.05%
Vehicle Fees in Lieu of Taxes	9,398,071	792,984	(8,605,087)	8.44%
Interest on Investments	2,100,000	0	(2,100,000)	0.00%
Other Local Sources	10,201,242	459,152	(9,742,090)	4.50%
Total Local Sources	120,944,195	1,269,100	(119,675,095)	1.05%

State Sources:

Minimum School Program	149,699,853	37,176,710	(112,523,143)	24.83%
Transportation Reimbursement	5,082,983	847,164	(4,235,819)	16.67%
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	3,346,108	(16,730,542)	16.67%
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	60,400	(351,214)	14.67%
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	4,570,280	(14,155,126)	24.41%
Total State Sources	213,397,407	54,793,141	(158,604,266)	25.68%

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	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	0	(251,393)	0.00%
Title I Migrant Education	156,744	0	(156,744)	0.00%
Medicaid Outreach	2,500,000	533,701	(1,966,299)	21.35%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	1,351,514	(412,766)	76.60%
Total Federal Sources	19,216,441	1,885,215	(17,331,226)	9.81%

FUND TOTAL **\$353,558,043** **\$57,947,455** **(\$295,610,588)** **16.39%**

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

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	12,809,224	\$0	\$130,959,978	8.91%
Employee Benefits	69,274,426	6,156,857	0	63,117,569	8.89%
Contracted Services	3,529,280	232,240	437,398	2,859,642	18.97%
Travel and Workshops	1,139,296	49,538	3,776	1,085,982	4.68%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	1,528,633	1,617,879	14,856,616	17.48%
Textbooks	6,341,506	279,653	725,162	5,336,690	15.85%
Total Instructional	242,503,088	21,056,146	2,784,215	218,662,727	9.83%
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	1,056,072	0	12,429,158	7.83%
Employee Benefits	6,823,707	526,154	0	6,297,553	7.71%
Contracted Services	1,442,486	28,482	0	1,414,004	1.97%
Supplies and Materials	306,483	7,560	4,937	293,985	4.08%
Equipment	0	0	3,940	(3,940)	0.00%
Total Counseling & Health	22,057,906	1,618,268	8,877	20,430,760	7.38%
Media Services & Supervision:					
Salaries	9,706,547	1,283,383	0	8,423,164	13.22%
Employee Benefits	4,453,502	596,540	0	3,856,962	13.39%
Supplies and Materials	464,839	24,374	174,203	266,263	42.72%
Library Books	366,228	17,079	13,464	335,685	8.34%
Audio Visual Materials	136,500	21,131	3,984	111,385	18.40%
Total Media & Supervision	15,127,616	1,942,507	191,650	12,993,459	14.11%
District Administration:					
Salaries	585,891	62,961	0	522,930	10.75%
Employee Benefits	325,649	40,114	0	285,535	12.32%
Legal Services	105,000	0	0	105,000	0.00%
Travel and Conferences	47,420	5,434	0	41,986	11.46%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	4,515	1,825	17,810	26.25%
Total District Administration	1,132,210	113,245	1,825	1,017,140	10.16%
School Administration:					
Salaries	16,561,703	2,272,308	0	14,289,395	13.72%
Employee Benefits	8,825,933	1,154,208	0	7,671,725	13.08%
Association Dues	24,000	0	16,092	7,908	67.05%
Accreditation	30,600	0	1,200	29,400	3.92%
Travel and Conferences	162,750	7,651	0	155,099	4.70%
Supplies and Materials	16,275	0	0	16,275	
Total School Administration	25,621,261	3,434,168	17,292	22,169,801	13.47%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$732,760	\$0	\$3,659,752	16.68%
Employee Benefits	2,223,423	366,528	0	1,856,895	16.48%
Purchased Services	191,339	13,794	38,208	139,337	27.18%
Tort Liability	650,449	20,686	0	629,763	3.18%
Travel and Conferences	35,700	925	0	34,775	2.59%
Wellness Program	20,000	2,016	0	17,984	10.08%
Supplies and Materials	869,060	242,096	144,197	482,767	44.45%
Total Business	8,382,483	1,378,805	182,405	6,821,273	18.62%
Operation & Maintenance Services:					
Salaries	12,304,990	1,948,332	0	10,356,658	15.83%
Employee Benefits	5,965,216	1,161,507	0	4,803,709	19.47%
Contracted Services	452,110	63,636	149,513	238,961	47.15%
Property Insurance	807,029	0	0	807,029	0.00%
Water and Sewer	1,537,947	158,235	0	1,379,712	10.29%
Waste Removal	478,839	10,813	0	468,026	2.26%
Telephone	452,020	21,318	0	430,702	4.72%
Heat	624,097	12,597	0	611,500	2.02%
Electricity	4,509,138	394,819	0	4,114,319	8.76%
Supplies and Materials	1,750,095	303,794	152,597	1,293,705	26.08%
Total Operation and Maintenance	28,881,481	4,075,050	302,109	24,504,321	15.16%
Transportation Services:					
Salaries	4,522,640	373,424	0	4,149,216	8.26%
Employee Benefits	1,768,808	259,205	0	1,509,603	14.65%
Contracted Services	276,150	11,224	9,626	255,300	7.55%
Utilities	42,000	5,303	0	36,697	12.63%
Travel & Conferences	328,650	2,664	0	325,986	0.81%
Supplies	110,250	16,227	49,523	44,500	59.64%
Fuel & Oil	1,288,350	5,258	131,456	1,151,637	10.61%
Repair Parts	359,100	42,746	198,017	118,337	67.05%
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	716,051	388,622	8,747,325	11.21%
FUND TOTAL	\$353,558,043	\$34,334,240	\$3,876,995	\$315,346,808	10.81%

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

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	4,028,260	(78,308,549)
Sale of Bonds		55,899,236	55,899,236
 Total Available	 90,176,067	 67,766,753	 (22,409,314)
Expenditures	50,742,721	5,508,409	45,234,312
 Ending Fund Balance (Deficit)	 \$39,433,346	 \$62,258,344	 \$22,824,998

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$26,825	(\$69,867,980)	0.04%
Vehicle Fees in Lieu	6,618,743	558,472	(6,060,271)	8.44%
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	111,477	(557,384)	16.67%
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	3,331,486	3,331,486	100.00%
 FUND TOTAL	 \$82,336,809	 \$4,028,260	 (\$78,308,549)	 4.89%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$79,263	\$407,966	16.27%
Professional Services	4,206,000	199,039	4,006,961	4.73%
Sites and Improvements	11,660,000	920,739	10,739,261	7.90%
Buildings	15,790,000	2,966,475	12,823,525	18.79%
Priority Equipment	4,416,500	1,084,089	3,332,411	24.55%
New School Equipment	400,000	258,803	141,197	64.70%
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	 \$5,508,409	 \$45,234,312	 10.86%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund
Fund Summary
August 31, 2023

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	(12,993)	(12,993)
 Total Available	 13,901,653	 13,888,660	 (12,993)
Expenditures	13,901,653	3,654,486	10,247,167

Ending Fund Balance (Deficit)

\$0 \$10,234,173

\$10,234,173

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$0	(\$12,993)	12,993	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	(\$12,993)	\$12,993	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****August 31, 2023**

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	79,293	(1,120,707)	6.61%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$79,293	(\$1,270,707)	5.87%

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$68,350	\$781,650	8.04%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$97,361	\$802,639	10.82%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

August 31, 2023

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$2,890,891	\$242,592	(\$2,648,299)	0.00%
Adult Lunch Sales	46,184	7,875	(38,309)	17.05%
State Reimbursement	2,503,602	780,444	(1,723,158)	31.17%
Federal Reimbursement	7,150,000	0	(7,150,000)	0.00%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$1,030,911	(\$13,240,863)	7.22%

Expenditure Statement

	Adopted Budget	Budget Expenditures	Budget Balance	% Expended
Salaries	\$4,933,552	\$353,368	\$4,580,184	7.16%
Employee Benefits	2,306,343	253,594	2,052,749	11.00%
Purchased Food	6,500,000	270,393	6,229,607	4.16%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	147,147	1,001,077	12.82%
Equipment	268,025	144,389	123,636	53.87%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$1,168,891	\$16,560,846	6.59%