

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

January 31, 2024

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	250,720,719		
Total Available	463,145,829	360,308,505		
Expenditures	353,558,043	175,485,008	1,003,149	
Ending Fund Balance	\$109,587,786	\$184,823,497	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	%

Local Sources:

Property Taxes - Basic Program	\$50,447,688	49,951,183	(496,505)	99.02%
Property Taxes - Voted Leeway	38,463,671	38,060,577	(403,094)	98.95%
Property Taxes - Board Local Levy	10,333,523	10,245,899	(87,624)	99.15%
Vehicle Fees in Lieu of Taxes	9,398,071	3,801,480	(5,596,591)	40.45%
Interest on Investments	2,100,000	530,185	(1,569,815)	25.25%
Other Local Sources	10,201,242	1,318,618	(8,882,624)	12.93%
Total Local Sources	120,944,195	103,907,943	(17,036,252)	85.91%

State Sources:

Minimum School Program	149,699,853	\$102,763,091	(46,936,762)	68.65%
Transportation Reimbursement	5,082,983	2,965,074	(2,117,909)	58.33%
Enhancement for Accelerated Students	251,331	268,546	17,215	106.85%
Youth in Custody	1,093,036	1,180,009	86,973	107.96%
Concurrent Enrollment	549,963	312,303	(237,660)	56.79%
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	11,777,221	(8,299,429)	58.66%
School Trust Lands	5,472,297	5,976,532	504,235	109.21%
Teacher & Student Success	9,338,490	7,153,092	(2,185,398)	76.60%
K-3 Reading Achievement	411,613	229,607	(182,006)	55.78%
Drivers' Education	256,695	125,440	(131,255)	48.87%
Beverly Taylor Sorenson	1,031,109	606,468	(424,641)	58.82%
Other State Sources	18,725,406	7,866,047	(10,859,359)	42.01%
Total State Sources	213,397,407	141,604,436	(71,792,971)	66.36%

Federal Sources:

ESEA Title I	6,273,871	1,173,093	(5,100,778)	18.70%
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	1,341,755	(1,158,245)	53.67%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	2,418,422	654,142	137.08%
Total Federal Sources	19,216,441	5,208,340	(14,008,101)	27.10%

FUND TOTAL **\$353,558,043** **\$250,720,719** **(\$102,837,325)** **70.91%**

WASHINGTON COUNTY SCHOOL DISTRICT
Maintenance & Operation Fund
Expenditure Statement
January 31, 2024

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	73,288,816	\$0	\$70,480,386	50.98%
Employee Benefits	69,274,426	33,948,990	0	35,325,436	49.01%
Contracted Services	3,529,280	1,483,031	618,388	1,427,861	59.54%
Travel and Workshops	1,139,296	285,613	13,220	840,463	26.23%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	6,346,238	1,824,745	9,832,145	45.39%
Textbooks	6,341,506	801,828	511,039	5,028,639	20.70%
Total Instructional	<u>242,503,088</u>	<u>116,154,515</u>	<u>2,967,392</u>	<u>123,381,181</u>	<u>49.12%</u>
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	6,481,194	0	7,004,036	48.06%
Employee Benefits	6,823,707	3,220,304	0	3,603,403	47.19%
Contracted Services	1,442,486	813,284	16,000	613,202	57.49%
Supplies and Materials	306,483	63,578	9,925	232,979	23.98%
Equipment	0	4,599	3,940	(8,539)	0.00%
Total Counseling & Health	<u>22,057,906</u>	<u>10,582,959</u>	<u>29,865</u>	<u>11,445,082</u>	<u>48.11%</u>
Media Services & Supervision:					
Salaries	9,706,547	5,354,041	0	4,352,506	55.16%
Employee Benefits	4,453,502	2,450,164	0	2,003,338	55.02%
Supplies and Materials	464,839	188,803	148,011	128,025	72.46%
Library Books	366,228	181,797	16,222	168,209	54.07%
Audio Visual Materials	136,500	78,834	7,827	49,838	63.49%
Total Media & Supervision	<u>15,127,616</u>	<u>8,253,640</u>	<u>172,061</u>	<u>6,701,915</u>	<u>55.70%</u>
District Administration:					
Salaries	585,891	233,273	0	352,618	39.82%
Employee Benefits	325,649	140,474	0	185,175	43.14%
Legal Services	105,000	9,451	0	95,549	9.00%
Travel and Conferences	47,420	30,851	0	16,569	65.06%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	9,329	986	13,835	42.71%
Total District Administration	<u>1,132,210</u>	<u>423,598</u>	<u>986</u>	<u>707,626</u>	<u>37.50%</u>
School Administration:					
Salaries	16,561,703	9,124,343	0	7,437,360	55.09%
Employee Benefits	8,825,933	4,799,670	0	4,026,263	54.38%
Association Dues	24,000	24,492	0	(492)	102.05%
Accreditation	30,600	30,457	1,200	(1,057)	103.46%
Travel and Conferences	162,750	39,228	0	123,522	24.10%
Supplies and Materials	16,275	0	0	16,275	
Total School Administration	<u>25,621,261</u>	<u>14,018,190</u>	<u>1,200</u>	<u>11,601,871</u>	<u>54.72%</u>

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$2,599,369	\$0	\$1,793,143	59.18%
Employee Benefits	2,223,423	1,293,381	0	930,042	58.17%
Purchased Services	191,339	97,403	17,443	76,493	60.02%
Tort Liability	650,449	613,881	0	36,568	94.38%
Travel and Conferences	35,700	16,361	0	19,339	45.83%
Wellness Program	20,000	4,282	0	15,718	21.41%
Supplies and Materials	869,060	591,205	160,199	117,656	86.46%
Total Business	8,382,483	5,215,882	177,642	2,988,959	64.34%
Operation & Maintenance Services:					
Salaries	12,304,990	7,136,085	0	5,168,905	57.99%
Employee Benefits	5,965,216	3,634,979	0	2,330,237	60.94%
Contracted Services	452,110	181,673	85,473	184,964	59.09%
Property Insurance	807,029	907,990	0	(100,961)	112.51%
Water and Sewer	1,537,947	900,584	0	637,363	58.56%
Waste Removal	478,839	199,058	0	279,781	41.57%
Telephone	452,020	192,969	0	259,051	42.69%
Heat	624,097	292,854	0	331,243	46.92%
Electricity	4,509,138	2,034,198	0	2,474,940	45.11%
Supplies and Materials	1,750,095	1,059,588	32,291	658,216	62.39%
Total Operation and Maintenance	28,881,481	16,539,978	117,764	12,223,739	57.68%
Transportation Services:					
Salaries	4,522,640	2,392,692	0	2,129,948	52.90%
Employee Benefits	1,768,808	914,972	0	853,836	51.73%
Contracted Services	276,150	194,443	8,507	73,200	73.49%
Utilities	42,000	17,847	0	24,153	42.49%
Travel & Conferences	328,650	12,220	0	316,430	3.72%
Supplies	110,250	120,081	44,659	(54,489)	149.42%
Fuel & Oil	1,288,350	470,823	111,961	705,566	45.23%
Repair Parts	359,100	172,930	123,655	62,516	82.59%
Purchase of Buses	1,155,000	0	0	1,155,000	0.00%
Driver Training	1,050	240	0	810	22.82%
Total Transportation	9,851,998	4,296,247	288,781	5,266,970	46.54%
FUND TOTAL	\$353,558,043	\$175,485,008	\$3,755,691	\$174,317,344	50.70%

WASHINGTON COUNTY SCHOOL DISTRICT
Capital Outlay Fund
Fund Summary
January 31, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	76,125,717	(6,211,092)
Sale of Bonds		55,899,236	55,899,236
 Total Available	90,176,067	139,864,210	49,688,143
Expenditures	50,742,721	16,851,982	33,890,739
 Ending Fund Balance (Deficit)	\$39,433,346	\$123,012,228	\$83,578,882

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$68,880,934	(\$1,013,871)	98.55%
Vehicle Fees in Lieu	6,618,743	2,677,253	(3,941,490)	40.45%
Interest on Investments	1,572,633	0	(1,572,633)	0.00%
Other Local Sources	1,181,767	10,834	(1,170,933)	0.92%
State Capital Enrollment Growth	668,861	390,169	(278,692)	58.33%
Sale of Equipment	1,200,000	835,040	(364,960)	69.59%
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	\$76,125,717	(\$6,211,092)	92.46%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$269,092	\$218,137	55.23%
Professional Services	4,206,000	2,182,852	2,023,148	51.90%
Sites and Improvements	11,660,000	2,102,324	9,557,676	18.03%
Buildings	15,790,000	9,050,116	6,739,884	57.32%
Priority Equipment	4,416,500	2,821,908	1,594,592	63.89%
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	\$16,851,982	\$33,890,739	33.21%
		(\$0)		

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund
Fund Summary
January 31, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	303,557	303,557
 Total Available	13,901,653	14,205,210	303,557
Expenditures	13,901,653	3,654,986	10,246,667

Ending Fund Balance (Deficit)

\$0 \$10,550,223

\$10,550,223

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$0	\$303,557	(303,557)	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	\$303,557	(\$303,557)	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	2,750	57,250	0.00%
FUND TOTAL	\$13,901,653	\$3,654,986	\$10,246,667	26.29%

WASHINGTON COUNTY SCHOOL DISTRICT**Education Foundation Fund****Revenue Statement****January 31, 2024**

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	897,903	(302,097)	74.83%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$897,903	(\$452,097)	66.51%

	Expenditure Statement			
	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$376,231	\$473,769	44.26%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$405,242	\$494,758	45.03%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

January 31, 2024

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$2,890,891	\$1,647,348	(\$1,243,543)	0.00%
Adult Lunch Sales	46,184	29,811	(16,373)	64.55%
State Reimbursement	2,503,602	1,451,784	(1,051,818)	57.99%
Federal Reimbursement	7,150,000	3,543,302	(3,606,698)	49.56%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$6,672,245	(\$7,599,529)	46.75%

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$4,933,552	\$2,546,604	\$2,386,948	51.62%
Employee Benefits	2,306,343	1,175,487	1,130,856	50.97%
Purchased Food	6,500,000	3,435,811	3,064,189	52.86%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	615,368	532,856	53.59%
Equipment	268,025	381,320	(113,295)	142.27%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$8,154,589	\$9,575,148	45.99%