

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

February 29, 2024

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	273,460,219		
Total Available	463,145,829	383,048,005		
Expenditures	353,558,043	202,287,617	1,003,149	
Ending Fund Balance	\$109,587,786	\$180,760,388	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	%

Local Sources:

Property Taxes - Basic Program	\$50,447,688	50,877,381	429,693	100.85%
Property Taxes - Voted Leeway	38,463,671	38,761,932	298,261	100.78%
Property Taxes - Board Local Levy	10,333,523	10,437,193	103,670	101.00%
Vehicle Fees in Lieu of Taxes	9,398,071	4,437,681	(4,960,390)	47.22%
Interest on Investments	2,100,000	606,528	(1,493,472)	28.88%
Other Local Sources	10,201,242	1,946,666	(8,254,576)	19.08%
Total Local Sources	120,944,195	107,067,382	(13,876,813)	88.53%

State Sources:

Minimum School Program	149,699,853	\$117,651,304	(32,048,549)	78.59%
Transportation Reimbursement	5,082,983	3,231,735	(1,851,248)	63.58%
Enhancement for Accelerated Students	251,331	297,047	45,716	118.19%
Youth in Custody	1,093,036	1,180,009	86,973	107.96%
Concurrent Enrollment	549,963	356,917	(193,046)	64.90%
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	13,459,681	(6,616,969)	67.04%
School Trust Lands	5,472,297	5,976,532	504,235	109.21%
Teacher & Student Success	9,338,490	7,931,300	(1,407,190)	84.93%
K-3 Reading Achievement	411,613	262,408	(149,205)	63.75%
Drivers' Education	256,695	240,170	(16,525)	93.56%
Beverly Taylor Sorensen	1,031,109	688,343	(342,766)	66.76%
Other State Sources	18,725,406	9,199,721	(9,525,685)	49.13%
Total State Sources	213,397,407	160,856,175	(52,541,232)	75.38%

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	89,207	(162,186)	35.48%
Title I Migrant Education	156,744	0	(156,744)	0.00%
Medicaid Outreach	2,500,000	1,521,750	(978,250)	60.87%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	2,477,542	713,262	140.43%
Total Federal Sources	19,216,441	5,536,662	(13,679,779)	28.81%

FUND TOTAL	\$353,558,043	\$273,460,219	(\$80,097,824)	77.35%
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WASHINGTON COUNTY SCHOOL DISTRICT
Maintenance & Operation Fund
Expenditure Statement
February 29, 2024

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	84,937,482	\$0	\$58,831,720	59.08%
Employee Benefits	69,274,426	39,364,899	0	29,909,527	56.82%
Contracted Services	3,529,280	1,758,569	585,372	1,185,339	66.41%
Travel and Workshops	1,139,296	356,488	3,830	778,978	31.63%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	7,241,716	1,709,790	9,051,622	49.72%
Textbooks	6,341,506	822,278	513,593	5,005,635	21.07%
Total Instructional	<u>242,503,088</u>	<u>134,481,432</u>	<u>2,812,585</u>	<u>105,209,070</u>	<u>56.62%</u>
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	7,514,051	0	5,971,179	55.72%
Employee Benefits	6,823,707	3,750,175	0	3,073,532	54.96%
Contracted Services	1,442,486	852,053	0	590,433	59.07%
Supplies and Materials	306,483	75,696	3,760	227,028	25.92%
Equipment	0	5,613	3,940	(9,553)	0.00%
Total Counseling & Health	<u>22,057,906</u>	<u>12,197,589</u>	<u>7,700</u>	<u>9,852,618</u>	<u>55.33%</u>
Media Services & Supervision:					
Salaries	9,706,547	6,124,473	0	3,582,074	63.10%
Employee Benefits	4,453,502	2,807,510	0	1,645,992	63.04%
Supplies and Materials	464,839	248,753	123,449	92,637	80.07%
Library Books	366,228	206,717	20,232	139,279	61.97%
Audio Visual Materials	136,500	94,946	7,710	33,843	75.21%
Total Media & Supervision	<u>15,127,616</u>	<u>9,482,400</u>	<u>151,391</u>	<u>5,493,825</u>	<u>63.68%</u>
District Administration:					
Salaries	585,891	265,379	0	320,512	45.29%
Employee Benefits	325,649	160,726	0	164,923	49.36%
Legal Services	105,000	11,872	0	93,128	11.31%
Travel and Conferences	47,420	34,765	0	12,655	73.31%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	9,461	854	13,835	42.71%
Total District Administration	<u>1,132,210</u>	<u>482,423</u>	<u>854</u>	<u>648,933</u>	<u>42.68%</u>
School Administration:					
Salaries	16,561,703	10,438,993	0	6,122,710	63.03%
Employee Benefits	8,825,933	5,509,502	0	3,316,431	62.42%
Association Dues	24,000	24,492	0	(492)	102.05%
Accreditation	30,600	31,833	1,200	(2,433)	107.95%
Travel and Conferences	162,750	56,528	0	106,222	34.73%
Supplies and Materials	16,275	3,000	0	13,275	
Total School Administration	<u>25,621,261</u>	<u>16,064,348</u>	<u>1,200</u>	<u>9,555,713</u>	<u>62.70%</u>

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$2,956,707	\$0	\$1,435,805	67.31%
Employee Benefits	2,223,423	1,473,668	0	749,755	66.28%
Purchased Services	191,339	141,649	8,235	41,455	78.33%
Tort Liability	650,449	613,881	0	36,568	94.38%
Travel and Conferences	35,700	17,187	0	18,513	48.14%
Wellness Program	20,000	5,452	0	14,549	27.26%
Supplies and Materials	869,060	616,398	159,326	93,336	89.26%
 Total Business	 8,382,483	 5,824,941	 167,561	 2,389,981	 71.49%
Operation & Maintenance Services:					
Salaries	12,304,990	8,127,844	0	4,177,146	66.05%
Employee Benefits	5,965,216	4,115,160	0	1,850,056	68.99%
Contracted Services	452,110	203,087	69,708	179,316	60.34%
Property Insurance	807,029	907,990	0	(100,961)	112.51%
Water and Sewer	1,537,947	984,556	0	553,391	64.02%
Waste Removal	478,839	239,572	0	239,267	50.03%
Telephone	452,020	221,397	0	230,623	48.98%
Heat	624,097	413,163	0	210,934	66.20%
Electricity	4,509,138	2,381,028	0	2,128,110	52.80%
Supplies and Materials	1,750,095	1,157,565	39,728	552,802	68.41%
 Total Operation and Maintenance	 28,881,481	 18,751,361	 109,436	 10,020,684	 65.30%
Transportation Services:					
Salaries	4,522,640	2,780,245	0	1,742,395	61.47%
Employee Benefits	1,768,808	1,046,057	0	722,751	59.14%
Contracted Services	276,150	251,658	8,268	16,224	94.12%
Utilities	42,000	22,354	0	19,646	53.22%
Travel & Conferences	328,650	15,596	0	313,054	4.75%
Supplies	110,250	122,831	43,732	(56,312)	151.08%
Fuel & Oil	1,288,350	557,664	89,680	641,006	50.25%
Repair Parts	359,100	206,479	120,139	32,482	90.95%
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	 5,003,123	 261,819	 4,587,056	 53.44%
 FUND TOTAL	 \$353,558,043	 \$202,287,617	 \$3,512,546	 \$147,757,880	 58.21%

WASHINGTON COUNTY SCHOOL DISTRICT
Capital Outlay Fund
Fund Summary
February 29, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	77,849,468	(4,487,341)
Sale of Bonds		55,899,236	55,899,236
 Total Available	90,176,067	141,587,962	51,411,895
Expenditures	50,742,721	32,095,668	18,647,053
 Ending Fund Balance (Deficit)	\$39,433,346	\$109,492,293	\$70,058,947

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$70,100,387	\$205,582	100.29%
Vehicle Fees in Lieu	6,618,743	3,125,309	(3,493,434)	47.22%
Interest on Investments	1,572,633	0	(1,572,633)	0.00%
Other Local Sources	1,181,767	10,938	(1,170,829)	0.93%
State Capital Enrollment Growth	668,861	445,907	(222,954)	66.67%
Sale of Equipment	1,200,000	835,440	(364,560)	69.62%
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	\$77,849,468	(\$4,487,341)	94.55%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$305,789	\$181,440	62.76%
Professional Services	4,206,000	2,549,861	1,656,139	60.62%
Sites and Improvements	11,660,000	2,169,752	9,490,248	18.61%
Buildings	15,790,000	9,789,648	6,000,352	62.00%
Priority Equipment	4,416,500	3,444,539	971,961	77.99%
New School Equipment	400,000	429,759	(29,759)	107.44%
Asbestos Removal	20,000	2,714	17,286	13.57%
Bond Principal	6,458,347	9,751,300	(3,292,953)	150.99%
Bond Interest	7,304,645	3,652,305	3,652,340	50.00%
 FUND TOTAL	\$50,742,721	\$32,095,668	\$18,647,053	63.25%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

February 29, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	362,034	362,034
 Total Available	13,901,653	14,263,687	362,034
Expenditures	13,901,653	14,263,686	(362,033)

Ending Fund Balance (Deficit)	\$0	\$0	\$0
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Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$0	\$362,034	(362,034)	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	\$362,034	(\$362,034)	0.00%
Expenditure Statement				
Bonds Retired	13,841,653	10,608,700	3,232,953	76.64%
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	\$14,263,686	(\$362,033)	102.60%

WASHINGTON COUNTY SCHOOL DISTRICT**Education Foundation Fund****Revenue Statement****February 29, 2024**

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	1,096,884	(103,116)	91.41%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$1,096,884	(\$253,116)	81.25%

	Expenditure Statement			
	Adopted Budget	Budget Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$403,924	\$446,076	47.52%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$432,934	\$467,066	48.10%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

February 29, 2024

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$2,890,891	\$1,956,155	(\$934,736)	0.00%
Adult Lunch Sales	46,184	33,158	(13,026)	71.79%
State Reimbursement	2,503,602	1,774,679	(728,923)	70.89%
Federal Reimbursement	7,150,000	4,260,964	(2,889,036)	59.59%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$8,024,955	(\$6,246,819)	56.23%

Expenditure Statement

	Adopted Budget	Budget Expenditures	Balance	% Expended
Salaries	\$4,933,552	\$2,962,380	\$1,971,172	60.05%
Employee Benefits	2,306,343	1,353,985	952,358	58.71%
Purchased Food	6,500,000	4,099,941	2,400,059	63.08%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	687,318	460,906	59.86%
Equipment	268,025	461,265	(193,240)	172.10%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$9,564,889	\$8,164,848	53.95%