

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

April 30, 2024

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$109,587,786	\$109,587,786		
Revenues	353,558,043	317,139,602		
Total Available	463,145,829	426,727,388		
Expenditures	353,558,043	257,083,307	1,003,149	
Ending Fund Balance	\$109,587,786	\$169,644,081	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$50,447,688	51,305,344	857,656	101.70%
Property Taxes - Voted Leeway	38,463,671	39,082,479	618,808	101.61%
Property Taxes - Board Local Levy	10,333,523	10,529,523	196,000	101.90%
Vehicle Fees in Lieu of Taxes	9,398,071	5,438,420	(3,959,651)	57.87%
Interest on Investments	2,100,000	4,403,812	2,303,812	209.71%
Other Local Sources	10,201,242	3,695,465	(6,505,777)	36.23%
Total Local Sources	120,944,195	114,455,043	(6,489,152)	94.63%

State Sources:

Minimum School Program	149,699,853	\$143,695,467	(6,004,386)	95.99%
Transportation Reimbursement	5,082,983	4,217,930	(865,053)	82.98%
Enhancement for Accelerated Students	251,331	354,048	102,717	140.87%
Youth in Custody	1,093,036	1,232,951	139,915	112.80%
Concurrent Enrollment	549,963	446,147	(103,816)	81.12%
Teachers' Supplies and Materials	284,041	381,007	96,966	134.14%
Student Health & Counseling Support	1,123,940	570,998	(552,942)	50.80%
Educator Salary Adjustment	20,076,650	16,824,602	(3,252,048)	83.80%
School Trust Lands	5,472,297	5,976,532	504,235	109.21%
Teacher & Student Success	9,338,490	9,487,715	149,225	101.60%
K-3 Reading Achievement	411,613	328,010	(83,603)	79.69%
Drivers' Education	256,695	343,214	86,519	133.71%
Beverly Taylor Sorensen	1,031,109	852,095	(179,014)	82.64%
Other State Sources	18,725,406	9,775,718	(8,949,688)	52.21%
Total State Sources	213,397,407	194,486,434	(18,910,973)	91.14%

Federal Sources:

ESEA Title I	6,273,871	2,691,083	(3,582,788)	42.89%
IDEA Part B (Flow Thru)	6,541,233	134,412	(6,406,821)	2.05%
ESEA Title II (Class Size Reduction)	894,954	494,693	(400,261)	55.28%
Applied Technology Education	517,621	142,259	(375,362)	27.48%
Indian Education	154,848	59,863	(94,985)	38.66%
Title III English	251,393	126,808	(124,585)	50.44%
Title I Migrant Education	156,744	0	(156,744)	0.00%
Medicaid Outreach	2,500,000	1,701,745	(798,255)	68.07%
PILT Forest Reserve	161,497	0	(161,497)	0.00%
Other Federal Sources	1,764,280	2,847,261	1,082,981	161.38%
Total Federal Sources	19,216,441	8,198,125	(11,018,316)	42.66%

FUND TOTAL

\$353,558,043	\$317,139,602	(\$36,418,441)	89.70%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****April 30, 2024**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$143,769,202	108,304,930	\$0	\$35,464,272	75.33%
Employee Benefits	69,274,426	50,289,074	0	18,985,352	72.59%
Contracted Services	3,529,280	2,649,030	544,968	335,282	90.50%
Travel and Workshops	1,139,296	479,268	6,236	653,792	42.61%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	18,003,128	9,440,461	2,479,947	6,082,720	66.21%
Textbooks	6,341,506	942,086	3,505,969	1,893,452	70.14%
Total Instructional	242,503,088	172,104,849	6,537,120	63,861,119	73.67%
Support Services:					
Counseling & Health Services:					
Salaries	13,485,230	9,589,105	0	3,896,125	71.11%
Employee Benefits	6,823,707	4,807,083	0	2,016,624	70.45%
Contracted Services	1,442,486	1,204,524	0	237,962	83.50%
Supplies and Materials	306,483	86,366	6,282	213,835	30.23%
Equipment	0	6,741	0	(6,741)	0.00%
Total Counseling & Health	22,057,906	15,693,820	6,282	6,357,804	71.18%
Media Services & Supervision:					
Salaries	9,706,547	7,667,821	0	2,038,726	79.00%
Employee Benefits	4,453,502	3,528,635	0	924,867	79.23%
Supplies and Materials	464,839	437,268	22,852	4,719	98.98%
Library Books	366,228	264,948	29,153	72,126	80.31%
Audio Visual Materials	136,500	99,669	5,650	31,181	77.16%
Total Media & Supervision	15,127,616	11,998,341	57,656	3,071,619	79.70%
District Administration:					
Salaries	585,891	329,591	0	256,301	56.25%
Employee Benefits	325,649	201,206	0	124,443	61.79%
Legal Services	105,000	18,442	0	86,558	17.56%
Travel and Conferences	47,420	41,529	225	5,666	88.05%
Association Dues	44,100	220	0	43,880	0.50%
Supplies and Materials	24,150	9,955	399	13,796	42.87%
Total District Administration	1,132,210	600,944	624	530,643	53.13%
School Administration:					
Salaries	16,561,703	13,070,763	0	3,490,940	78.92%
Employee Benefits	8,825,933	6,922,192	0	1,903,741	78.43%
Association Dues	24,000	24,492	0	(492)	102.05%
Accreditation	30,600	36,226	1,200	(6,826)	122.31%
Travel and Conferences	162,750	77,023	0	85,727	47.33%
Supplies and Materials	16,275	3,000	0	13,275	
Total School Administration	25,621,261	20,133,696	1,200	5,486,365	78.59%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,392,512	\$3,687,884	\$0	\$704,628	83.96%
Employee Benefits	2,223,423	1,840,986	0	382,437	82.80%
Purchased Services	191,339	177,858	7,668	5,813	96.96%
Tort Liability	650,449	613,881	0	36,568	94.38%
Travel and Conferences	35,700	22,255	0	13,445	62.34%
Wellness Program	20,000	5,837	0	14,163	29.18%
Supplies and Materials	869,060	671,645	159,035	38,380	95.58%
Total Business	8,382,483	7,020,345	166,704	1,195,434	85.74%
Operation & Maintenance Services:					
Salaries	12,304,990	10,127,094	0	2,177,896	82.30%
Employee Benefits	5,965,216	5,073,147	0	892,069	85.05%
Contracted Services	452,110	235,950	56,594	159,566	64.71%
Property Insurance	807,029	907,990	0	(100,961)	112.51%
Water and Sewer	1,537,947	1,081,495	0	456,452	70.32%
Waste Removal	478,839	314,987	0	163,852	65.78%
Telephone	452,020	387,987	0	64,033	85.83%
Heat	624,097	604,660	0	19,437	96.89%
Electricity	4,509,138	2,973,687	0	1,535,451	65.95%
Supplies and Materials	1,750,095	1,446,452	24,713	278,930	84.06%
Total Operation and Maintenance	28,881,481	23,153,450	81,307	5,646,724	80.45%
Transportation Services:					
Salaries	4,522,640	3,531,778	0	990,862	78.09%
Employee Benefits	1,768,808	1,307,758	0	461,050	73.93%
Contracted Services	276,150	366,686	7,810	(98,346)	135.61%
Utilities	42,000	28,068	0	13,932	66.83%
Travel & Conferences	328,650	18,693	0	309,957	5.69%
Supplies	110,250	126,402	42,454	(58,606)	153.16%
Fuel & Oil	1,288,350	724,709	45,842	517,800	59.81%
Repair Parts	359,100	273,424	91,402	(5,726)	101.59%
Purchase of Buses	1,155,000	0	0	1,155,000	0.00%
Driver Training	1,050	345	0	705	32.83%
Total Transportation	9,851,998	6,377,863	187,508	3,286,627	66.64%
FUND TOTAL	\$353,558,043	\$257,083,307	\$7,038,400	\$89,436,336	74.70%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

April 30, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$7,839,258	\$7,839,258	\$0
Revenues	82,336,809	81,458,461	(878,348)
Sale of Bonds		55,899,236	55,899,236
Total Available	90,176,067	145,196,955	55,020,888
Expenditures	50,742,721	35,462,640	15,280,081
Ending Fund Balance (Deficit)	\$39,433,346	\$109,734,315	\$70,300,969

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$69,894,805	\$70,617,365	\$722,560	101.03%
Vehicle Fees in Lieu	6,618,743	3,830,095	(2,788,648)	57.87%
Interest on Investments	1,572,633	1,548,790	(23,843)	98.48%
Other Local Sources	1,181,767	66,334	(1,115,433)	5.61%
State Capital Enrollment Growth	668,861	557,384	(111,477)	83.33%
Sale of Equipment	1,200,000	1,507,007	307,007	125.58%
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	\$81,458,461	(\$878,348)	98.93%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$487,229	\$379,182	\$108,047	77.82%
Professional Services	4,206,000	3,136,492	1,069,509	74.57%
Sites and Improvements	11,660,000	2,392,806	9,267,194	20.52%
Buildings	15,790,000	10,903,499	4,886,501	69.05%
Priority Equipment	4,416,500	4,394,109	22,391	99.49%
New School Equipment	400,000	430,124	(30,124)	107.53%
Asbestos Removal	20,000	3,540	16,460	17.70%
Bond Principal	6,458,347	6,518,347	(60,000)	100.93%
Bond Interest	7,304,645	7,304,542	103	100.00%
FUND TOTAL	\$50,742,721	\$35,462,640	\$15,280,081	69.89%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

April 30, 2024

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$13,901,653	\$13,901,653	\$0
Revenues	0	434,070	434,070
Total Available	13,901,653	14,335,723	434,070
Expenditures	13,901,653	13,846,653	55,000

Ending Fund Balance (Deficit)	\$0	\$489,070	\$489,070
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Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$0	\$434,070	(434,070)	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	\$434,070	(\$434,070)	0.00%

Expenditure Statement

Bonds Retired	13,841,653	13,841,653	0	100.00%
Bond Interest	0	0	0	0.00%
Paying Agent Fees	0	0	0	0.00%
Bond Selling Expense	60,000	5,000	55,000	0.00%
FUND TOTAL	\$13,901,653	\$13,846,653	\$55,000	99.60%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

April 30, 2024

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	1,202,004	2,004	100.17%
Interest on Investments	150,000	48,444	(101,556)	32.30%
FUND TOTAL	\$1,350,000	\$1,250,448	(\$99,552)	92.63%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$850,000	\$651,207	\$198,793	76.61%
Equipment & Site Improvements	50,000	29,010	20,990	58.02%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$900,000	\$680,217	\$219,783	75.58%

WASHINGTON COUNTY SCHOOL DISTRICT**School Lunch Fund****Revenue Statement****April 30, 2024**

	Adopted			%
	Budget	Received	Balance	Received
Student Lunch Sales	\$2,890,891	\$2,663,394	(\$227,497)	0.00%
Adult Lunch Sales	46,184	41,401	(4,783)	89.64%
State Reimbursement	2,503,602	2,315,761	(187,841)	92.50%
Federal Reimbursement	7,150,000	5,523,717	(1,626,283)	77.25%
USDA Commodities	1,681,097	0	(1,681,097)	0.00%
FUND TOTAL	\$14,271,774	\$10,544,273	(\$3,727,501)	73.88%

Expenditure Statement

	Adopted		Budget	%
	Budget	Expenditures	Balance	Expended
Salaries	\$4,933,552	\$3,767,720	\$1,165,832	76.37%
Employee Benefits	2,306,343	1,705,067	601,276	73.93%
Purchased Food	6,500,000	5,551,900	948,100	85.41%
USDA Commodities	1,681,097	0	1,681,097	0.00%
Supplies and Other	1,148,224	927,600	220,624	80.79%
Equipment	268,025	393,203	(125,178)	146.70%
Indirect Costs	892,496	0	892,496	0.00%
FUND TOTAL	\$17,729,737	\$12,345,491	\$5,384,246	69.63%