

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

November 30, 2024

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$121,221,895	\$121,221,895		
Revenues	380,180,081	132,054,026		
Total Available	501,401,976	253,275,921		
Expenditures	380,180,081	129,593,512	2,934,539	
<b>Ending Fund Balance</b>	<b>\$121,221,895</b>	<b>\$123,682,409</b>	<b>\$2,934,539</b>	

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
<b>Local Sources:</b>				
Property Taxes - Basic Program	\$52,033,971	\$4,217,007	(\$47,816,964)	8.10%
Property Taxes - Voted Leeway	40,429,804	3,266,215	(37,163,589)	8.08%
Property Taxes - Board Local Levy	11,160,696	905,883	(10,254,813)	8.12%
Vehicle Fees in Lieu of Taxes	9,562,647	2,693,203	(6,869,444)	28.16%
Interest on Investments	8,800,000	282,481	(8,517,519)	3.21%
Other Local Sources	9,722,765	1,387,640	(8,335,125)	14.27%
<b>Total Local Sources</b>	<b>131,709,883</b>	<b>12,752,428</b>	<b>(118,957,455)</b>	<b>9.68%</b>

### State Sources:

Minimum School Program	161,472,522	86,385,072	(75,087,450)	53.50%
Transportation Reimbursement	4,849,825	2,020,761	(2,829,064)	41.67%
Enhancement for Accelerated Students	185,159	73,660	(111,499)	39.78%
Youth in Custody	882,136	131,401	(750,735)	14.90%
Concurrent Enrollment	641,972	0	(641,972)	0.00%
Teachers' Supplies and Materials	617,866	709,391	91,525	114.81%
Student Health & Counseling Support	1,128,997	0	(1,128,997)	0.00%
Educator Salary Adjustment	21,387,086	8,935,180	(12,451,906)	41.78%
School Trust Lands	5,434,318	5,908,727	474,409	108.73%
Teacher & Student Success	10,144,334	5,720,190	(4,424,144)	56.39%
K-3 Reading Achievement	0	0	0	0.00%
Drivers' Education	362,416	199,551	(162,865)	55.06%
Beverly Taylor Sorensen	1,033,062	429,873	(603,189)	41.61%
Other State Sources	17,661,982	6,862,493	(10,799,489)	38.85%
<b>Total State Sources</b>	<b>225,801,675</b>	<b>117,376,300</b>	<b>(108,425,375)</b>	<b>51.98%</b>

### Federal Sources:

ESEA Title I	5,901,932	792,725	(5,109,207)	13.43%
IDEA Part B (Flow Thru)	8,537,782	33,932	(8,503,850)	0.40%
ESEA Title II (Class Size Reduction)	829,165	0	(829,165)	0.00%
Applied Technology Education	591,248	0	(591,248)	0.00%
Indian Education	169,511	19,687	(149,824)	11.61%
Title III English	326,315	0	(326,315)	0.00%
Title I Migrant Education	0	0	0	0.00%
Medicaid Outreach	2,819,356	214,259	(2,605,097)	7.60%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	3,343,214	864,695	(2,478,519)	25.86%
<b>Total Federal Sources</b>	<b>22,668,523</b>	<b>1,925,298</b>	<b>(20,743,225)</b>	<b>8.49%</b>

### FUND TOTAL

<b>\$380,180,081</b>	<b>\$132,054,026</b>	<b>(\$248,126,055)</b>	<b>34.73%</b>
----------------------	----------------------	------------------------	---------------

**WASHINGTON COUNTY SCHOOL DISTRICT****Maintenance & Operation Fund****Expenditure Statement****November 30, 2024**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Instructional Services:</b>					
Salaries	\$153,858,584	52,056,790	\$0	\$101,801,794	33.83%
Employee Benefits	74,727,296	24,318,877	0	50,408,419	32.54%
Contracted Services	3,695,398	1,134,463	726,792	1,834,144	50.37%
Travel and Workshops	1,061,127	208,016	4,886	848,225	20.06%
Payment to Colorado City	406,246	0	0	406,246	0.00%
Supplies and Materials	24,564,612	5,698,223	1,201,583	17,664,806	28.09%
Textbooks	2,118,383	954,466	167,653	996,264	52.97%
Total Instructional	260,431,646	84,370,835	2,100,913	173,959,898	33.20%
<b>Support Services:</b>					
<b>Counseling &amp; Health Services:</b>					
Salaries	13,788,480	4,691,188	0	9,097,292	34.02%
Employee Benefits	7,137,604	2,340,808	0	4,796,796	32.80%
Contracted Services	1,658,521	625,155	0	1,033,366	37.69%
Supplies and Materials	424,053	118,450	2,380	303,223	28.49%
Equipment	0	2,697	0	(2,697)	0.00%
Total Counseling & Health	23,008,658	7,778,300	2,380	15,227,979	33.82%
<b>Media Services &amp; Supervision:</b>					
Salaries	10,017,388	4,046,054	0	5,971,334	40.39%
Employee Benefits	4,630,736	1,854,692	0	2,776,044	40.05%
Supplies and Materials	387,102	310,826	40,261	36,016	90.70%
Library Books	273,000	133,299	16,236	123,465	54.77%
Audio Visual Materials	147,000	58,021	3,771	85,208	42.04%
Total Media & Supervision	15,455,226	6,402,891	60,268	8,992,067	41.82%
<b>District Administration:</b>					
Salaries	458,514	179,043	0	279,471	39.05%
Employee Benefits	279,352	106,580	0	172,772	38.15%
Legal Services	52,500	15,918	0	36,582	30.32%
Travel and Conferences	57,750	9,012	0	48,738	15.60%
Association Dues	42,525	220	0	42,305	0.52%
Supplies and Materials	18,900	4,073	3,561	11,266	40.39%
Total District Administration	909,541	314,846	3,561	591,134	35.01%
<b>School Administration:</b>					
Salaries	17,767,739	6,837,132	0	10,930,607	38.48%
Employee Benefits	9,467,838	3,462,185	0	6,005,653	36.57%
Association Dues	39,750	16,052	8,100	15,598	60.76%
Accreditation	30,600	4,000	1,200	25,400	16.99%
Travel and Conferences	152,250	27,984	0	124,266	18.38%
Supplies and Materials	3,150	592	0	2,558	18.78%
Total School Administration	27,461,327	10,347,945	9,300	17,104,082	37.72%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
<b>Business Services:</b>					
Salaries	\$4,794,761	\$2,042,236	\$0	\$2,752,525	42.59%
Employee Benefits	2,368,175	989,281	0	1,378,894	41.77%
Purchased Services	245,283	108,088	29,536	107,659	56.11%
Tort Liability	644,575	610,354	0	34,221	94.69%
Travel and Conferences	42,000	7,158	0	34,842	17.04%
Wellness Program	20,000	3,427	0	16,573	17.13%
Supplies and Materials	1,179,190	595,223	62,553	521,414	55.78%
Total Business	9,293,984	4,355,768	92,088	4,846,128	47.86%
<b>Operation &amp; Maintenance Services:</b>					
Salaries	13,231,660	5,454,289	0	7,777,371	41.22%
Employee Benefits	6,389,966	2,807,483	0	3,582,483	43.94%
Contracted Services	343,350	122,833	164,015	56,502	83.54%
Property Insurance	953,390	902,280	0	51,110	94.64%
Water and Sewer	1,438,185	995,329	0	442,856	69.21%
Waste Removal	455,175	122,225	0	332,950	26.85%
Telephone	515,525	116,275	0	399,250	22.55%
Heat	650,213	96,586	0	553,627	14.85%
Electricity	4,484,550	1,635,151	0	2,849,399	36.46%
Supplies and Materials	2,366,859	831,377	68,514	1,466,967	38.02%
Total Operation and Maintenance	30,828,873	13,083,829	232,529	17,512,515	43.19%
<b>Transportation Services:</b>					
Salaries	4,826,469	1,638,188	0	3,188,281	33.94%
Employee Benefits	1,901,459	711,346	0	1,190,113	37.41%
Contracted Services	220,190	136,444	4,598	79,148	64.05%
Utilities	35,111	11,905	0	23,206	33.91%
Travel & Conferences	2,625	6,316	0	(3,691)	240.62%
Supplies	142,380	57,165	54,822	30,393	78.65%
Fuel & Oil	1,106,350	266,062	196,455	643,834	41.81%
Repair Parts	472,500	110,826	177,625	184,049	61.05%
Purchase of Buses	4,082,812	0	0	4,082,812	0.00%
Driver Training	930	847	0	83	91.08%
Total Transportation	12,790,826	2,939,099	433,500	9,418,227	26.37%
<b>FUND TOTAL</b>	<b>\$380,180,081</b>	<b>\$129,593,512</b>	<b>\$2,934,539</b>	<b>\$247,652,030</b>	<b>34.86%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT****Capital Outlay Fund****Fund Summary****November 30, 2024**

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$54,347,301	\$54,347,301	\$0
Revenues	87,783,065	10,497,488	(77,285,577)
Sale of Bonds		55,899,236	55,899,236
Total Available	142,130,366	120,744,025	(21,386,341)
Expenditures	96,061,445	17,888,211	78,173,234
<b>Ending Fund Balance (Deficit)</b>	<b>\$46,068,921</b>	<b>\$102,855,814</b>	<b>\$56,786,893</b>

**Revenue Statement**

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$73,468,420	\$5,941,720	(\$67,526,700)	8.09%
Vehicle Fees in Lieu	6,779,794	1,909,447	(4,870,347)	28.16%
Interest on Investments	3,100,000	0	(3,100,000)	0.00%
Other Local Sources	1,200,000	9,219	(1,190,781)	0.77%
State Capital Enrollment Growth	634,851	249,425	(385,426)	39.29%
Sale of Equipment	0	572,935	572,935	100.00%
Sale of Land	1,600,000	0	(1,600,000)	0.00%
Other Revenues	1,000,000	1,814,742	814,742	100.00%
<b>FUND TOTAL</b>	<b>\$87,783,065</b>	<b>\$10,497,488</b>	<b>(\$77,285,577)</b>	<b>11.96%</b>

**Expenditure Statement**

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$533,818	\$216,771	\$317,047	40.61%
Professional Services	5,190,000	715,983	4,474,017	13.80%
Sites and Improvements	20,901,798	1,917,354	18,984,444	9.17%
Buildings	36,795,802	9,616,591	27,179,211	26.14%
Priority Equipment	6,808,632	2,214,476	4,594,156	32.52%
New School Equipment	0	15,072	(15,072)	0.00%
Asbestos Removal	20,000	4,039	15,961	20.20%
Paying Agent Fees	5,000	2,250	0	45.00%
Bond Principal	19,435,000	0	19,435,000	0.00%
Bond Interest	6,371,395	3,185,673	3,185,722	50.00%
<b>FUND TOTAL</b>	<b>\$96,061,445</b>	<b>\$17,888,211</b>	<b>\$78,170,484</b>	<b>18.62%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT****Debt Service Fund****Fund Summary****November 30, 2024**

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$0	\$0	\$0
Revenues	0	0	0
Total Available	0	0	0
Expenditures	0	0	0
<b>Ending Fund Balance (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Revenue Statement**

Adopted Budget	Received	Balance	% Received
-------------------	----------	---------	---------------

Property Taxes	\$0	\$0	0	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%
	<hr/>			
<b>FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
	<hr/>			

Expenditure Statement

Bonds Retired	0	0	0	0.00%
Bond Interest	0	0	0	0.00%
Paying Agent Fees	0	0	0	0.00%
Bond Selling Expense	0	0	0	0.00%
	<hr/>			
<b>FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
	<hr/>			

# WASHINGTON COUNTY SCHOOL DISTRICT

## Education Foundation Fund

### Revenue Statement

November 30, 2024

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	438,864	(761,136)	36.57%
Interest on Investments	150,000	0	(150,000)	0.00%
<b>FUND TOTAL</b>	<b>\$1,350,000</b>	<b>\$438,864</b>	<b>(\$911,136)</b>	<b>32.51%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$950,000	\$360,927	\$589,073	37.99%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar		0	0	0.00%
<b>FUND TOTAL</b>	<b>\$1,000,000</b>	<b>\$360,927</b>	<b>\$639,073</b>	<b>36.09%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## School Lunch Fund

### Revenue Statement

November 30, 2024

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$2,959,007	\$1,166,288	(\$1,792,719)	0.00%
Adult Lunch Sales	40,857	19,046	(21,811)	46.62%
State Reimbursement	2,245,321	638,878	(1,606,443)	28.45%
Federal Reimbursement	7,836,260	1,938,608	(5,897,652)	24.74%
USDA Commodities	1,250,000	0	(1,250,000)	0.00%
<b>FUND TOTAL</b>	<b>\$14,331,445</b>	<b>\$3,762,820</b>	<b>(\$10,568,625)</b>	<b>26.26%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,097,444	\$1,815,670	\$3,281,774	35.62%
Employee Benefits	2,424,852	864,189	1,560,663	35.64%
Purchased Food	6,700,000	2,670,721	4,029,279	39.86%
USDA Commodities	1,250,000	0	1,250,000	0.00%
Supplies and Other	980,150	355,128	625,022	36.23%
Equipment	250,000	176,426	73,574	70.57%
Indirect Costs	809,433	274	809,159	0.00%
<b>FUND TOTAL</b>	<b>\$17,511,879</b>	<b>\$5,882,409</b>	<b>\$11,629,470</b>	<b>33.59%</b>