

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

October 31, 2021

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$53,636,707	\$53,636,707		
Revenues	298,765,886	82,907,395		
Total Available	352,402,593	136,544,102		
Expenditures	298,765,886	78,062,023	1,003,149	
Ending Fund Balance	\$53,636,707	\$58,482,079	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$38,788,544	\$134,485	(\$38,654,059)	0.35%
Property Taxes - Voted Leeway	25,687,778	89,389	(25,598,389)	0.35%
Property Taxes - Board Local Levy	17,070,696	69,297	(17,001,399)	0.41%
Vehicle Fees in Lieu of Taxes	7,434,195	1,684,023	(5,750,172)	22.65%
Interest on Investments	500,000	463	(499,537)	0.09%
Other Local Sources	8,259,975	1,095,959	(7,164,017)	13.27%
Total Local Sources	97,741,188	3,073,616	(94,667,572)	3.14%

State Sources:

Minimum School Program	134,772,292	60,033,197	(74,739,095)	44.54%
Transportation Reimbursement	4,798,584	1,599,528	(3,199,056)	33.33%
Enhancement for Accelerated Students	168,028	42,418	(125,610)	25.24%
Youth in Custody	994,910	546,954	(447,956)	54.98%
Concurrent Enrollment	404,660	0	(404,660)	0.00%
Teachers' Supplies and Materials	275,439	220,351	(55,088)	80.00%
Student Health & Counseling Support	913,984	275,005	(638,979)	30.09%
Educator Salary Adjustment	9,543,551	3,108,626	(6,434,925)	32.57%
School Trust Lands	4,628,009	5,357,094	729,085	115.75%
Teacher & Student Success	6,860,197	3,294,121	(3,566,076)	48.02%
K-3 Reading Achievement	391,326	130,442	(260,884)	33.33%
Drivers' Education	429,339	114,860	(314,479)	26.75%
Extended Day Kindergarten	1,264,104	548,050	(716,054)	43.35%
Beverly Taylor Sorensen	744,642	19,682	(724,960)	2.64%
Other State Sources	6,402,938	3,779,566	(2,623,372)	59.03%
Total State Sources	172,592,003	79,069,894	(93,522,109)	45.81%

Federal Sources:

ESEA Title I	5,263,085	2,704	(5,260,381)	0.05%
IDEA Part B (Flow Thru)	5,873,924	25,286	(5,848,638)	0.43%
ESEA Title II (Class Size Reduction)	663,727	78,845	(584,882)	11.88%
Applied Technology Education	452,004	39,827	(412,177)	8.81%
Indian Education	137,070		(137,070)	0.00%
Title III English	161,562	44,922	(116,640)	27.80%
Title I Migrant Education	142,565		(142,565)	0.00%
Medicaid Outreach	1,828,772	538,411	(1,290,361)	29.44%
PILT Forest Reserve	150,000		(150,000)	0.00%
Other Federal Sources	13,759,986	33,892	(13,726,094)	0.25%
Total Federal Sources	28,432,695	763,886	(27,668,809)	2.69%

FUND TOTAL

	\$298,765,886	\$82,907,395	(\$215,858,491)	27.75%
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WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Expenditure Statement

October 31, 2021

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$120,616,369	\$29,411,725	\$0	\$91,204,644	24.38%
Employee Benefits	60,506,407	14,656,930	0	45,849,477	24.22%
Contracted Services	4,281,517	1,324,643	1,634,472	1,322,402	69.11%
Travel and Workshops	509,579	61,114	11,776	436,689	14.30%
Payment to Colorado City	234,000	0	0	234,000	0.00%
Supplies and Materials	20,797,327	5,136,651	3,600,866	12,059,810	42.01%
Textbooks	1,963,776	985,439	130,723	847,614	56.84%
Total Instructional	208,908,975	51,576,503	5,377,836	151,954,636	27.26%
Support Services:					
Counseling & Health Services:					
Salaries	10,203,607	2,590,489	0	7,613,118	25.39%
Employee Benefits	5,198,095	1,329,317	0	3,868,778	25.57%
Contracted Services	1,247,268	290,316	0	956,952	23.28%
Supplies and Materials	73,214	33,052	9,314	30,848	57.87%
Equipment	0	0	0	0	0.00%
Total Counseling & Health	16,722,184	4,243,175	9,314	12,469,695	25.43%
Media Services & Supervision:					
Salaries	7,605,634	2,379,157	0	5,226,477	31.28%
Employee Benefits	3,636,147	1,147,629	0	2,488,518	31.56%
Supplies and Materials	297,024	56,325	26,860	213,838	28.01%
Library Books	361,214	106,747	41,207	213,260	40.96%
Audio Visual Materials	129,419	37,960	7,274	84,185	34.95%
Total Media & Supervision	12,029,438	3,727,818	75,342	8,226,278	31.62%
District Administration:					
Salaries	374,401	110,801	0	263,600	29.59%
Employee Benefits	264,676	79,371	0	185,305	29.99%
Legal Services	107,560	16,864	0	90,696	15.68%
Travel and Conferences	20,800	7,198	0	13,602	34.60%
Association Dues	43,680	220	7,676	35,784	18.08%
Supplies and Materials	15,392	837	3,533	11,022	28.39%
Total District Administration	826,509	215,290	11,209	600,010	27.40%
School Administration:					
Salaries	13,414,691	4,028,185	0	9,386,506	30.03%
Employee Benefits	7,682,833	2,231,682	0	5,451,151	29.05%
Association Dues	53,132	0	0	53,132	0.00%
Accreditation	7,500	0	0	7,500	0.00%
Travel and Conferences	127,920	24,959	999	101,962	20.29%
Supplies and Materials	0	13,869	0	(13,869)	
Total School Administration	21,286,076	6,298,695	999	14,986,382	29.60%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$3,825,194	\$1,152,645	\$0	\$2,672,549	30.13%
Employee Benefits	1,952,273	603,785	0	1,348,488	30.93%
Purchased Services	194,480	32,673	29,938	131,870	32.19%
Tort Liability	539,073	535,226	0	3,847	99.29%
Travel and Conferences	40,560	3,810	525	36,225	10.69%
Wellness Program	100,000	37,780	0	62,220	37.78%
Supplies and Materials	390,568	60,791	14,867	314,910	19.37%
Total Business	7,042,148	2,426,710	45,330	4,570,108	35.10%
Operation & Maintenance Services:					
Salaries	10,347,045	3,156,965	0	7,190,080	30.51%
Employee Benefits	5,431,704	1,864,253	0	3,567,451	34.32%
Contracted Services	499,322	71,881	106,777	320,664	35.78%
Property Insurance	407,706	495,598	0	(87,892)	121.56%
Water and Sewer	1,617,791	539,445	0	1,078,346	33.34%
Waste Removal	458,409	53,808	0	404,601	11.74%
Telephone	447,405	99,013	30,963	317,430	29.05%
Heat	336,897	64,965	0	271,932	19.28%
Electricity	3,886,914	1,099,672	0	2,787,242	28.29%
Supplies and Materials	1,457,272	424,230	54,715	978,327	32.87%
Total Operation and Maintenance	24,890,465	7,869,830	192,455	16,828,180	32.39%
Transportation Services:					
Salaries	3,438,789	914,892	0	2,523,897	26.61%
Employee Benefits	1,551,162	477,336	0	1,073,826	30.77%
Contracted Services	110,364	64,396	11,578	34,391	68.84%
Utilities	28,184	8,636	0	19,548	30.64%
Travel & Conferences	8,112	2,027	0	6,085	24.99%
Supplies	84,760	10,385	21,489	52,886	37.61%
Fuel & Oil	608,400	161,696	13,834	432,870	28.85%
Repair Parts	182,000	64,512	42,215	75,272	58.64%
Purchase of Buses	1,040,000	0	0	1,040,000	0.00%
Driver Training	8,320	122	0	8,198	1.47%
Total Transportation	7,060,091	1,704,002	89,116	5,266,973	25.40%
FUND TOTAL	\$298,765,886	\$78,062,023	\$5,801,599	\$214,902,264	28.07%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

October 31, 2021

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$21,398,833	\$21,398,833	\$0
Revenues	8,577,769	809,517	(7,768,252)
Sale of Bonds	21,600,000	55,899,236	34,299,236
Total Available	51,576,602	78,107,586	26,530,984
Expenditures	43,219,685	13,017,319	30,202,366
Ending Fund Balance (Deficit)	\$8,356,917	\$65,090,267	\$56,733,350

Revenue Statement

	Adopted Budget	Received	Balance	%
				Received
Property Taxes	\$4,880,678	\$18,047	(\$4,862,631)	0.37%
Vehicle Fees in Lieu	444,945	100,791	(344,154)	22.65%
Interest on Investments	400,000	0	(400,000)	0.00%
Other Local Sources	145,544	0	(145,544)	0.00%
State Capital Enrollment Growth	1,256,602	418,869	(837,733)	33.33%
Sale of Equipment	450,000	271,810	(178,190)	60.40%
Sale of Land	1,000,000	0	(1,000,000)	0.00%
Other Revenues	0	0	0	100.00%
FUND TOTAL	\$8,577,769	\$809,517	(\$7,768,252)	9.44%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	%
				Expended
Salaries & Benefits	\$406,016	\$133,669	\$272,347	32.92%
Professional Services	1,917,000	336,747	1,580,253	17.57%
Sites and Improvements	2,142,000	1,656,110	485,890	77.32%
Buildings	33,598,415	9,239,116	24,359,299	27.50%
Priority Equipment	4,566,254	1,218,515	3,347,739	26.69%
New School Equipment	370,000	432,402	(62,402)	116.87%
Asbestos Removal	20,000	761	19,239	3.81%
Bond Selling Expense	200,000	0	200,000	0.00%
FUND TOTAL	\$43,219,685	\$13,017,319	\$30,202,366	30.12%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

October 31, 2021

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$3,870,949	\$3,870,949	\$0
Revenues	59,796,520	1,297,172	(58,499,348)
Total Available	63,667,469	5,168,121	(58,499,348)
Expenditures	60,252,579	5,276,128	54,976,451
Ending Fund Balance (Deficit)	\$3,414,890	(\$108,008)	(\$3,522,898)

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$53,700,000	\$187,993	53,512,007	0.35%
Vehicle Fees in Lieu	4,896,520	1,109,179	3,787,341	22.65%
Other Local Sources	1,200,000	0	1,200,000	0.00%
Issuance of Refunding Bonds	0	0	0	0.00%
FUND TOTAL	\$59,796,520	\$1,297,172	\$58,499,348	2.17%

Expenditure Statement

Bonds Retired	49,620,000	0	49,620,000	0.00%
Bond Interest	10,527,329	5,273,628	5,253,701	50.09%
Paying Agent Fees	5,250	2,500	2,750	47.62%
Bond Selling Expense	100,000	0	100,000	0.00%
FUND TOTAL	\$60,252,579	\$5,276,128	\$54,976,451	8.76%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

October 31, 2021

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	800,000	179,492	(620,508)	22.44%
Interest on Investments	45,000	0	(45,000)	0.00%
FUND TOTAL	\$845,000	\$179,492	(\$665,508)	21.24%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$795,000	\$226,575	\$568,425	28.50%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$845,000	\$226,575	\$618,425	26.81%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

October 31, 2021

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$0	(\$7,805)	(\$7,805)	0.00%
Adult Lunch Sales	50,000	4,738	(45,262)	9.48%
State Reimbursement	2,400,000	473,003	(1,926,997)	19.71%
Federal Reimbursement	9,500,000	2,740,720	(6,759,280)	28.85%
USDA Commodities	800,000	0	(800,000)	0.00%
FUND TOTAL	\$12,750,000	\$3,210,655	(\$9,539,345)	25.18%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$4,047,409	\$960,783	\$3,086,626	23.74%
Employee Benefits	1,951,076	545,829	1,405,247	27.98%
Purchased Food	4,800,000	959,634	3,840,366	19.99%
USDA Commodities	900,000	0	900,000	0.00%
Supplies and Other	1,065,000	186,570	878,430	17.52%
Equipment	158,541	31,829	126,712	20.08%
Indirect Costs	707,432	0	707,432	0.00%
FUND TOTAL	\$13,629,458	\$2,684,646	\$10,944,812	19.70%