

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

April 30, 2023

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$75,681,675	\$75,681,675		
Revenues	347,063,110	306,765,911		
<hr/>				
Total Available	422,744,785	382,447,586		
Expenditures	347,063,110	241,874,106	1,003,149	
<hr/>				
<b>Ending Fund Balance</b>	<b>\$75,681,675</b>	<b>\$140,573,480</b>	<b>\$1,003,149</b>	

#### Revenue Statement

	Adopted Budget	Received	Balance	% Received
<b>Local Sources:</b>				
Property Taxes - Basic Program	\$54,291,517	\$55,045,468	\$753,951	101.39%
Property Taxes - Voted Leeway	36,150,526	36,652,144	501,618	101.39%
Property Taxes - Board Local Levy	9,694,914	9,867,042	172,128	101.78%
Vehicle Fees in Lieu of Taxes	7,857,553	5,902,001	(1,955,552)	75.11%
Interest on Investments	932,758	15,682	(917,076)	1.68%
Other Local Sources	8,705,412	2,915,977	(5,789,435)	33.50%
<b>Total Local Sources</b>	<b>117,632,680</b>	<b>110,398,314</b>	<b>(7,234,366)</b>	<b>93.85%</b>
<hr/>				
<b>State Sources:</b>				
Minimum School Program	138,242,289	126,913,933	(11,328,356)	91.81%
Transportation Reimbursement	4,798,584	3,815,072	(983,512)	79.50%
Enhancement for Accelerated Students	203,539	313,932	110,393	154.24%
Youth in Custody	950,181	1,074,873	124,692	113.12%
Concurrent Enrollment	404,660	376,915	(27,745)	93.14%
Teachers' Supplies and Materials	288,827	361,740	72,913	125.24%
Student Health & Counseling Support	1,127,571	649,974	(477,597)	57.64%
Educator Salary Adjustment	10,066,215	8,250,985	(1,815,230)	81.97%
School Trust Lands	5,295,005	5,523,165	228,160	104.31%
Teacher & Student Success	6,348,471	9,750,300	3,401,829	153.59%
K-3 Reading Achievement	423,334	309,169	(114,165)	73.03%
Drivers' Education	429,339	449,491	20,152	104.69%
Extended Day Kindergarten	1,270,773	3,021,632	1,750,859	237.78%
Beverly Taylor Sorensen	895,668	810,620	(85,048)	90.50%
Other State Sources	9,407,630	9,966,705	559,075	105.94%
<b>Total State Sources</b>	<b>180,152,086</b>	<b>171,588,506</b>	<b>(8,563,580)</b>	<b>95.25%</b>
<hr/>				
<b>Federal Sources:</b>				
ESEA Title I	5,500,603	3,264,073	(2,236,530)	59.34%
IDEA Part B (Flow Thru)	6,896,058	90,298	(6,805,760)	1.31%
ESEA Title II (Class Size Reduction)	663,942	583,077	(80,865)	87.82%
Applied Technology Education	493,387	0	(493,387)	0.00%
Indian Education	141,224	91,934	(49,290)	65.10%
Title III English	280,835	101,873	(178,962)	36.27%
Title I Migrant Education	73,078	16,350	(56,729)	22.37%
Medicaid Outreach	2,987,733	2,783,739	(203,994)	93.17%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	32,091,484	17,847,747	(14,243,737)	55.62%
<b>Total Federal Sources</b>	<b>49,278,344</b>	<b>24,779,092</b>	<b>(24,499,252)</b>	<b>50.28%</b>
<hr/>				
<b>FUND TOTAL</b>	<b>\$347,063,110</b>	<b>\$306,765,911</b>	<b>(\$40,297,199)</b>	<b>88.39%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT**

**Maintenance & Operation Fund**

**Expenditure Statement**

**April 30, 2023**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Instructional Services:</b>					
Salaries	\$130,977,777	\$97,970,420	\$0	\$33,007,357	74.80%
Employee Benefits	64,697,437	46,983,602	0	17,713,835	72.62%
Contracted Services	4,883,636	3,759,475	567,814	556,347	88.61%
Travel and Workshops	1,120,707	550,718	13,202	556,787	50.32%
Payment to Colorado City	364,000	0	0	364,000	0.00%
Supplies and Materials	41,249,588	12,615,327	2,151,962	26,482,298	35.80%
Textbooks	5,892,081	2,694,516	546,194	2,651,371	55.00%
<b>Total Instructional</b>	<b>249,185,226</b>	<b>164,574,058</b>	<b>3,279,172</b>	<b>81,331,996</b>	<b>67.36%</b>
<b>Support Services:</b>					
<b>Counseling &amp; Health Services:</b>					
Salaries	10,728,951	9,109,305	0	1,619,646	84.90%
Employee Benefits	5,566,263	4,586,780	0	979,483	82.40%
Contracted Services	1,507,966	917,669	0	590,297	60.85%
Supplies and Materials	176,582	176,457	9,846	(9,721)	105.50%
Equipment	0	5,348	3,940	(9,288)	0.00%
<b>Total Counseling &amp; Health</b>	<b>17,979,762</b>	<b>14,795,558</b>	<b>13,786</b>	<b>3,170,419</b>	<b>82.37%</b>
<b>Media Services &amp; Supervision:</b>					
Salaries	8,807,761	6,976,928	0	1,830,833	79.21%
Employee Benefits	4,169,379	3,268,002	0	901,377	78.38%
Supplies and Materials	300,386	177,855	36,503	86,028	71.36%
Library Books	351,955	230,906	20,971	100,078	71.57%
Audio Visual Materials	131,349	107,842	4,662	18,844	85.65%
<b>Total Media &amp; Supervision</b>	<b>13,760,830</b>	<b>10,761,534</b>	<b>62,137</b>	<b>2,937,160</b>	<b>78.66%</b>
<b>District Administration:</b>					
Salaries	382,168	325,373	0	56,795	85.14%
Employee Benefits	271,828	208,047	0	63,781	76.54%
Legal Services	78,000	35,505	0	42,495	45.52%
Travel and Conferences	36,400	36,492	4,200	(4,292)	111.79%
Association Dues	45,760	220	0	45,540	0.48%
Supplies and Materials	19,552	12,486	2,962	4,104	79.01%
<b>Total District Administration</b>	<b>833,708</b>	<b>618,124</b>	<b>7,162</b>	<b>208,422</b>	<b>75.00%</b>
<b>School Administration:</b>					
Salaries	15,069,796	11,932,582	0	3,137,214	79.18%
Employee Benefits	8,324,224	6,529,063	0	1,795,161	78.43%
Association Dues	56,292	23,162	0	33,130	41.15%
Accreditation	8,500	20,413	0	(11,913)	240.16%
Travel and Conferences	187,379	92,222	0	95,157	49.22%
Supplies and Materials	0	518	0	(518)	
<b>Total School Administration</b>	<b>23,646,191</b>	<b>18,597,960</b>	<b>0</b>	<b>5,048,231</b>	<b>78.65%</b>

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Business Services:</b>					
Salaries	\$3,862,591	\$3,253,713	\$0	\$608,878	84.24%
Employee Benefits	1,972,614	1,666,809	0	305,805	84.50%
Purchased Services	286,656	142,209	9,208	135,239	52.82%
Tort Liability	556,635	26,631	0	530,004	4.78%
Travel and Conferences	45,240	28,721	525	15,994	64.65%
Wellness Program	100,000	9,901	0	90,099	9.90%
Supplies and Materials	812,608	300,017	53,792	458,799	43.54%
<b>Total Business</b>	<b>7,636,344</b>	<b>5,428,001</b>	<b>63,525</b>	<b>2,144,818</b>	<b>71.91%</b>
<b>Operation &amp; Maintenance Services:</b>					
Salaries	10,892,827	8,878,982	0	2,013,845	81.51%
Employee Benefits	5,719,127	4,680,010	0	1,039,117	81.83%
Contracted Services	246,480	182,509	39,633	24,339	90.13%
Property Insurance	515,422	0	0	515,422	0.00%
Water and Sewer	1,649,237	1,009,349	0	639,888	61.20%
Waste Removal	489,008	281,736	0	207,272	57.61%
Telephone	514,883	349,089	9,586	156,208	69.66%
Heat	361,636	652,775	0	(291,139)	180.51%
Electricity	4,342,780	3,057,446	0	1,285,334	70.40%
Supplies and Materials	1,777,984	2,141,700	402,907	(766,623)	143.12%
<b>Total Operation and Maintenance</b>	<b>26,509,384</b>	<b>21,233,596</b>	<b>452,126</b>	<b>4,823,662</b>	<b>81.80%</b>
<b>Transportation Services:</b>					
Salaries	3,963,417	2,973,889	0	989,528	75.03%
Employee Benefits	1,602,849	1,202,703	0	400,146	75.04%
Contracted Services	116,480	399,886	7,262	(290,669)	349.54%
Utilities	36,400	27,585	0	8,815	75.78%
Travel & Conferences	17,160	12,091	0	5,069	70.46%
Supplies	134,160	74,459	41,244	18,458	86.24%
Fuel & Oil	1,323,479	893,218	41,953	388,309	70.66%
Repair Parts	312,000	280,754	29,340	1,907	99.39%
Purchase of Buses	0	0	0	0	0.00%
Driver Training	5,720	692	0	5,028	12.10%
<b>Total Transportation</b>	<b>7,511,665</b>	<b>5,865,276</b>	<b>119,799</b>	<b>1,526,590</b>	<b>79.68%</b>
<b>FUND TOTAL</b>	<b>\$347,063,110</b>	<b>\$241,874,106</b>	<b>\$3,997,706</b>	<b>\$101,191,298</b>	<b>70.84%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT**

**Capital Outlay Fund**

**Fund Summary**

**April 30, 2023**

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$30,291,906	\$30,291,906	\$0
Revenues	7,989,322	12,297,119	4,307,797
Sale of Bonds	8,474,224	5,166,000	(3,308,224)
<b>Total Available</b>	<b>46,755,452</b>	<b>47,755,025</b>	<b>999,573</b>
<b>Expenditures</b>	<b>33,374,117</b>	<b>25,756,920</b>	<b>7,617,197</b>
<b>Ending Fund Balance (Deficit)</b>	<b>\$13,381,335</b>	<b>\$21,998,105</b>	<b>\$8,616,770</b>

**Revenue Statement**

	Adopted Budget	Received	Balance	%
				Received
Property Taxes	\$5,225,394	\$5,302,312	\$76,918	101.47%
Vehicle Fees in Lieu	408,819	307,981	(100,838)	75.33%
Interest on Investments	600,000	0	(600,000)	0.00%
Other Local Sources	145,544	0	(145,544)	0.00%
State Capital Enrollment Growth	1,059,565	882,971	(176,594)	83.33%
Sale of Equipment	550,000	434,293	(115,707)	78.96%
Sale of Land	0	1,102,104	1,102,104	100.00%
Other Revenues	0	4,267,457	4,267,457	100.00%
<b>FUND TOTAL</b>	<b>\$7,989,322</b>	<b>\$12,297,119</b>	<b>\$4,307,797</b>	<b>153.92%</b>

**Expenditure Statement**

	Adopted Budget	Expenditures	Budget Balance	%
				Expended
Salaries & Benefits	\$440,004	\$368,640	\$71,364	83.78%
Professional Services	1,310,842	1,152,416	158,426	87.91%
Sites and Improvements	2,457,500	2,255,820	201,680	91.79%
Buildings	25,706,271	16,594,728	9,111,543	64.56%
Priority Equipment	2,519,500	5,115,761	(2,596,261)	203.05%
New School Equipment	720,000	238,236	481,764	33.09%
Asbestos Removal	20,000	7,569	12,431	37.85%
Bond Selling Expense	200,000	23,750	176,250	11.88%
<b>FUND TOTAL</b>	<b>\$33,374,117</b>	<b>\$25,756,920</b>	<b>\$7,617,197</b>	<b>77.18%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT**

**Debt Service Fund**

**Fund Summary**

**April 30, 2023**

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$3,769,108	\$3,769,108	\$0
Revenues	58,847,966	65,476,372	6,628,406
<b>Total Available</b>	<b>62,617,074</b>	<b>69,245,480</b>	<b>6,628,406</b>
<b>Expenditures</b>	<b>59,785,895</b>	<b>58,959,089</b>	<b>826,806</b>
<b>Ending Fund Balance (Deficit)</b>	<b>\$2,831,179</b>	<b>\$10,286,391</b>	<b>\$7,455,212</b>

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$61,000,000	\$61,881,323	(881,323)	101.44%
Vehicle Fees in Lieu	4,772,126	3,595,049	1,177,077	75.33%
Other Local Sources	960,840	0	960,840	0.00%
Issuance of Refunding Bonds	(7,885,000)	0	(7,885,000)	0.00%
<b>FUND TOTAL</b>	<b>\$58,847,966</b>	<b>\$65,476,372</b>	<b>(\$6,628,406)</b>	<b>111.26%</b>

### Expenditure Statement

Bonds Retired	50,270,000	49,436,000	834,000	98.34%
Bond Interest	9,449,145	9,517,339	(68,194)	100.72%
Paying Agent Fees	6,750	5,750	1,000	85.19%
Bond Selling Expense	60,000	0	60,000	0.00%
<b>FUND TOTAL</b>	<b>\$59,785,895</b>	<b>\$58,959,089</b>	<b>\$826,806</b>	<b>98.62%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT**

**Education Foundation Fund**

**Revenue Statement**

**April 30, 2023**

	<b>Adopted Budget</b>	<b>Received</b>	<b>Balance</b>	<b>% Received</b>
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	850,000	843,706	(6,294)	99.26%
Interest on Investments	50,000	0	(50,000)	0.00%
<b>FUND TOTAL</b>	<b>\$900,000</b>	<b>\$843,706</b>	<b>(\$56,294)</b>	<b>93.75%</b>

**Expenditure Statement**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Budget Balance</b>	<b>% Expended</b>
Supplies and Materials	\$850,000	\$641,450	\$208,550	75.46%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar		0	0	0.00%
<b>FUND TOTAL</b>	<b>\$900,000</b>	<b>\$641,450</b>	<b>\$258,550</b>	<b>71.27%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## School Lunch Fund

### Revenue Statement

April 30, 2023

	Adopted			%
	Budget	Received	Balance	Received
Student Lunch Sales	\$2,600,000	\$2,538,413	(\$61,587)	0.00%
Adult Lunch Sales	70,000	40,833	(29,167)	58.33%
State Reimbursement	2,944,000	1,433,498	(1,510,502)	48.69%
Federal Reimbursement	6,500,000	5,137,593	(1,362,407)	79.04%
USDA Commodities	972,635	0	(972,635)	0.00%
<b>FUND TOTAL</b>	<b>\$13,086,635</b>	<b>\$9,150,337</b>	<b>(\$3,936,298)</b>	<b>69.92%</b>

### Expenditure Statement

	Adopted		Budget	%
	Budget	Expenditures	Balance	Expended
Salaries	\$4,293,383	\$3,306,248	\$987,135	77.01%
Employee Benefits	2,143,928	1,601,476	542,452	74.70%
Purchased Food	5,000,000	5,451,895	(451,895)	109.04%
USDA Commodities	972,635	0	972,635	0.00%
Supplies and Other	714,000	763,830	(49,830)	106.98%
Equipment	125,000	224,620	(99,620)	179.70%
Indirect Costs	685,811	0	685,811	0.00%
<b>FUND TOTAL</b>	<b>\$13,934,757</b>	<b>\$11,348,070</b>	<b>\$2,586,687</b>	<b>81.44%</b>