

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

January 31, 2017

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$14,706,319	\$14,706,319		
Revenues	195,882,023	132,597,738		
Total Available	210,588,342	147,304,057		
Expenditures	195,882,022	100,152,697	1,003,149	
Ending Fund Balance	\$14,706,320	\$47,151,360	\$1,003,149	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$20,618,713	\$20,680,922	\$62,209	100.30%
Property Taxes - Voted Leeway	13,540,648	13,575,960	35,312	100.26%
Property Taxes - Board Local Levy	20,040,158	20,132,355	92,197	100.46%
Vehicle Fees in Lieu of Taxes	5,719,383	2,509,462	(3,209,921)	43.88%
Interest on Investments	200,000	5,944	(194,056)	2.97%
Other Local Sources	5,610,236	879,918	(4,730,318)	15.68%
Total Local Sources	65,729,138	57,784,560	(7,944,578)	87.91%

State Sources:

Minimum School Program	95,105,866	59,465,260	(35,640,606)	62.53%
Social Security & Retirement	350,886	178,832	(172,054)	50.97%
Transportation Reimbursement	3,759,759	1,885,329	(1,874,430)	50.14%
Enhancement for Accelerated Students	173,467	132,538	(40,929)	76.41%
Enhancement for At-Risk Students	1,006,922	499,808	(507,115)	49.64%
Youth in Custody	649,747	576,878	(72,869)	88.79%
Concurrent Enrollment	171,779	85,890	(85,889)	50.00%
Teachers' Supplies and Materials	286,617	289,637	3,020	101.05%
Educator Salary Adjustment	7,789,053	4,042,849	(3,746,204)	51.90%
School Trust Lands	1,881,645	2,457,945	576,300	130.63%
K-3 Reading Achievement	528,411	274,861	(253,550)	52.02%
Drivers' Education	190,000	31,420	(158,580)	16.54%
Extended Day Kindergarten	346,626	198,365	(148,262)	57.23%
Other State Sources	3,540,532	1,911,465	(1,629,067)	53.99%
Total State Sources	115,781,310	72,031,076	(43,750,234)	62.21%

Federal Sources:

ESEA Title I	6,248,000	1,694,471	(4,553,529)	27.12%
IDEA Part B (Flow Thru)	4,081,000	157,810	(3,923,190)	3.87%
ESEA Title II (Class Size Reduction)	664,410	0	(664,410)	0.00%
Applied Technology Education	367,732	65,948	(301,784)	17.93%
Indian Education	102,564	0	(102,564)	0.00%
Title III English	107,301	108,141	840	100.78%
ESEA Title II Math-Science	114,102	33,229	(80,873)	29.12%
Title I Migrant Education	162,206	0	(162,206)	0.00%
Medicaid Outreach	2,079,982	513,518	(1,566,464)	24.69%
PILT Forest Reserve	226,276	0	(226,276)	0.00%
Other Federal Sources	218,002	208,985	(9,017)	95.86%
Total Federal Sources	14,371,575	2,782,102	(11,589,473)	19.36%

FUND TOTAL

\$195,882,023	\$132,597,738	(\$63,284,285)	67.69%
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WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Expenditure Statement

January 31, 2017

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$80,196,500	\$40,385,914	\$0	\$39,810,586	50.36%
Employee Benefits	41,088,722	20,033,511	0	21,055,211	48.76%
Contracted Services	2,758,039	1,052,849	162,335	1,542,855	44.06%
Travel and Workshops	900,000	322,862	2,300	574,838	36.13%
Payment to Colorado City	0	0	0	0	0.00%
Supplies and Materials	6,559,375	2,398,483	720,839	3,440,053	47.56%
Textbooks	950,000	392,838	67,125	490,037	48.42%
Instructional Equipment	800,000	405,426	65,979	328,595	58.93%
Total Instructional	133,252,636	64,991,883	1,018,578	67,242,175	49.54%
Support Services:					
Counseling & Health Services:					
Salaries	5,623,987	2,981,391	0	2,642,596	53.01%
Employee Benefits	2,832,596	1,477,359	0	1,355,237	52.16%
Contracted Services	1,450,000	538,824	0	911,176	37.16%
Supplies and Materials	100,000	36,157	6,846	56,997	43.00%
Equipment	5,000	0	0	5,000	0.00%
Total Counseling & Health	10,011,583	5,033,730	6,846	4,971,007	50.35%
Media Services & Supervision:					
Salaries	6,204,630	3,599,506	0	2,605,124	58.01%
Employee Benefits	3,111,763	1,701,693	0	1,410,070	54.69%
Supplies and Materials	755,000	489,421	10,267	255,312	66.18%
Library Books	400,000	200,927	48,068	151,005	62.25%
Audio Visual Materials	170,000	63,322	14,938	91,740	46.04%
Total Media & Supervision	10,641,393	6,054,869	73,273	4,513,251	57.59%
District Administration:					
Salaries	273,732	254,445	0	19,287	92.95%
Employee Benefits	173,012	148,057	0	24,955	85.58%
Legal Services	23,000	39,907	0	(16,907)	173.51%
Travel and Conferences	47,000	19,099	0	27,901	40.64%
Association Dues	33,000	30,920	668	1,412	95.72%
Supplies and Materials	30,000	10,784	33	19,183	36.06%
Total District Administration	579,744	503,211	701	75,832	86.92%
School Administration:					
Salaries	8,809,839	5,213,121	0	3,596,718	59.17%
Employee Benefits	4,931,607	2,760,225	0	2,171,382	55.97%
Association Dues	48,000	33,372	0	14,628	69.52%
Travel and Conferences	155,000	52,045	180	102,775	33.69%
Total School Administration	13,944,446	8,058,762	180	5,885,504	57.79%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$1,730,750	\$1,001,217	\$0	\$729,533	57.85%
Employee Benefits	929,696	527,260	0	402,436	56.71%
Purchased Services	200,000	140,806	220	58,974	70.51%
Tort Liability	275,000	233,816	0	41,184	85.02%
Travel and Conferences	43,000	17,877	0	25,123	41.57%
Supplies and Materials	535,000	68,889	3,611	462,500	13.55%
Total Business	3,713,446	1,989,865	3,831	1,719,749	53.69%
Operation & Maintenance Services:					
Salaries	7,073,452	4,238,965	0	2,834,487	59.93%
Employee Benefits	4,284,873	2,425,116	0	1,859,757	56.60%
Contracted Services	360,000	103,313	16,714	239,974	33.34%
Property Insurance	366,335	345,503	0	20,832	94.31%
Water and Sewer	858,500	644,460	0	214,040	75.07%
Waste Removal	254,510	120,797	0	133,713	47.46%
Telephone	265,000	132,484	0	132,516	49.99%
Heat	269,352	130,494	0	138,858	48.45%
Electricity	3,282,500	1,697,854	0	1,584,646	51.72%
Supplies and Materials	1,225,000	668,573	48,981	507,447	58.58%
Total Operation and Maintenance	18,239,522	10,507,559	65,694	7,666,269	57.97%
Transportation Services:					
Salaries	3,053,064	1,651,834	0	1,401,230	54.10%
Employee Benefits	1,350,484	699,452	0	651,032	51.79%
Contracted Services	85,000	186,944	12,265	(114,209)	234.36%
Utilities	25,704	11,546	0	14,158	44.92%
Travel & Conferences	25,000	3,483	0	21,517	13.93%
Supplies	65,000	53,049	1,638	10,314	84.13%
Fuel & Oil	575,000	265,161	6,228	303,611	47.20%
Repair Parts	310,000	137,379	45,645	126,976	59.04%
Purchase of Buses	0	0	0	0	0.00%
Driver Training	10,000	3,970	0	6,031	39.70%
Total Transportation	5,499,252	3,012,817	65,775	2,420,659	55.98%
FUND TOTAL	\$195,882,022	\$100,152,697	\$1,234,879	\$94,494,446	51.76%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

January 31, 2017

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$17,861,591	\$17,861,591	\$0
Revenues	4,943,116	4,229,322	(713,794)
Sale of Bonds	38,500,000	39,698,180	1,198,180
Total Available	61,304,707	61,789,093	484,386
Expenditures	49,836,902	23,545,160	26,291,742
Ending Fund Balance (Deficit)	\$11,467,805	\$38,243,933	\$26,776,128

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$3,311,304	\$3,328,171	\$16,867	100.51%
Vehicle Fees in Lieu	342,607	153,315	(189,292)	44.75%
Interest on Investments	200,000	0	(200,000)	0.00%
Other Local Sources	100,000	365,092	265,092	365.09%
State Capital Enrollment Growth	679,205	339,603	(339,602)	50.00%
Sale of Equipment	10,000	16,311	6,311	163.11%
Other Revenues	300,000	26,830	(273,170)	100.00%
FUND TOTAL	\$4,943,116	\$4,229,322	(\$713,794)	85.56%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$332,200	\$178,513	\$153,687	53.74%
Professional Services	3,387,685	3,850,401	(462,716)	113.66%
Sites and Improvements	2,971,000	534,315	2,436,685	17.98%
Buildings	38,070,500	16,986,780	21,083,720	44.62%
Priority Equipment	4,005,517	1,627,402	2,378,115	40.63%
New School Equipment	850,000	104,878	745,122	12.34%
Asbestos Removal	20,000	1,575	18,425	7.88%
Bond Selling Expense	200,000	261,295	(61,295)	130.65%
FUND TOTAL	\$49,836,902	\$23,545,160	\$26,291,742	47.24%

WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Fund

Fund Summary

January 31, 2017

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$3,421,054	\$3,421,054	\$0
Revenues	36,418,592	33,622,956	(2,795,636)
Total Available	39,839,646	37,044,010	(2,795,636)
Expenditures	35,164,226	4,859,539	30,304,687
Ending Fund Balance (Deficit)	\$4,675,420	\$32,184,471	\$27,509,051

Revenue Statement

Adopted Budget	Received	Balance	% Received
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Property Taxes	\$32,005,167	\$32,141,102	(135,935)	100.42%
Vehicle Fees in Lieu	3,413,425	1,481,854	1,931,571	43.41%
Issuance of Refunding Bonds	1,000,000	0	1,000,000	0.00%

FUND TOTAL	\$36,418,592	\$33,622,956	\$2,795,636	92.32%
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Expenditure Statement

Bonds Retired	25,690,000		25,690,000	0.00%
Bond Interest	9,445,376	4,749,449	4,695,927	50.28%
CIB & Bank Loan	19,000	106,000	(87,000)	557.89%
CIB & Bank Interest	3,600	1,715	1,885	47.64%
Paying Agent Fees	6,250	2,375	3,875	38.00%

FUND TOTAL	\$35,164,226	\$4,859,539	\$30,304,687	13.82%
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WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

January 31, 2017

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$32,000	\$0	(\$32,000)	0.00%
Contributions	480,000	349,402	(130,598)	72.79%
Interest on Investments	45,000	0	(45,000)	0.00%
Incentives for Excellence	0	0	0	0.00%
FUND TOTAL	\$557,000	\$349,402	(\$207,598)	62.73%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$330,000	\$304,250	\$25,750	92.20%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar	20,000	0	20,000	0.00%
FUND TOTAL	\$400,000	\$304,250	\$95,750	76.06%

Non K-12 Programs Fund

Revenue Statement

January 31, 2017

	Adopted Budget	Received	Balance	% Received
Adult Ed Fees	30,000	101,490	71,490	0.00%
State Handicapped Pre-School	2,031,328	1,610,931	(420,397)	79.30%
Adult High School Completion	337,875	168,938	(168,937)	50.00%
Grades K-12 Program	204,072	0	(204,072)	0.00%
EHA Title VI-B (Pre-School)	654,305	3,046	(651,259)	0.47%
Adult Basic Education	149,295	35,768	(113,527)	0.00%
FUND TOTAL	\$3,406,875	\$1,920,173	(\$1,486,702)	56.36%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$1,868,132	\$903,895	\$964,237	48.38%
Employee Benefits	916,158	452,756	463,402	49.42%
Contracted Services	78,000	14,600	63,400	18.72%
Supplies and Materials	204,800	155,166	49,634	75.76%
Transfer to Dixie College	0	0	0	0.00%
FUND TOTAL	\$3,067,090	\$1,526,417	\$1,540,673	49.77%

WASHINGTON COUNTY SCHOOL DISTRICT**School Lunch Fund****Revenue Statement****January 31, 2017**

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$1,924,214	\$1,081,025	(\$843,189)	56.18%
Adult Lunch Sales	76,000	34,643	(41,357)	45.58%
State Reimbursement	1,731,306	443,344	(1,287,962)	25.61%
Federal Reimbursement	5,720,495	2,427,794	(3,292,701)	42.44%
USDA Commodities	625,000	0	(625,000)	0.00%
FUND TOTAL	\$10,077,015	\$3,986,806	(\$6,090,209)	39.56%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$2,899,416	\$1,567,138	\$1,332,278	54.05%
Employee Benefits	1,497,342	761,948	735,394	50.89%
Purchased Food	4,000,000	1,733,401	2,266,599	43.34%
USDA Commodities	625,000	0	625,000	0.00%
Supplies and Other	432,600	202,819	229,781	46.88%
Equipment	40,000	550	39,450	1.38%
Indirect Costs	575,000	0	575,000	0.00%
FUND TOTAL	\$10,069,358	\$4,265,855	\$5,803,503	42.36%

Janaury 2017									
DATE	VENDOR	VENDOR NAME	SCHOOL CODE	SCHOOL NAME	PO #	DESCRIPTION	ACCOUNT #	Account Description	AMOUNT
1/11/17	V007798	PIONEER FLOOR COVERINGS	S810	Warehouse	A0069356	Flooring Materials	9250400116-720	Bond-New Const East	\$167,317.24
1/19/17	V01390	JENNIE-O TURKEY STORE	S960	Food Service	A0070270	School Lunches	4900000000-8140	School Lunches	\$11,803.14
1/30/17	V05834	BONGARDS CREAMERIES	S960	Food Service	A0070273	School Lunches	4900000000-8140	School Lunches	\$20,407.40
1/9/17	V01315	PIONEER FLOOR COVERINGS	S810	Warehouse	A0070411	Majestic Elem Const.	9250400143-720	Bond-New Const East Fields	\$10,326.64
1/4/17	V007798	LES OLSON COMPANY	S116	East/Legacy	A0070638	MX-565N-Copier	9200400116-650	Capital - Supplies	\$184,140.75
1/4/17	V01551	PIONEER FLOOR COVERINGS	S810	Warehouse	A0070665	Flooring Materials	9250400720-720	Bond-PVHS ROTC Const.	\$15,810.00
1/6/17	V007798	WILD COYOTE LLC	S960	Food Service	A0070699	School Lunches	4900000000-8140	School Lunches	\$14,099.48
1/6/17	V02941	WAXIE SANITARY SUPPLY	S960	Warehouse	A0070715	Misc Supplies	1000000000-8140	General Supplies	\$22,400.00
1/9/17	V02887	CDW-G INC	S403	Desert Hills Middle	A0070719	HP Chromebooks	5420100403-650	Trust Lands - Technology	\$10,651.29
1/12/17	V00495	U.S. BANK CORPORATE PAYM	S960	Warehouse	A0070788	Copy Paper	1000000000-8140	Instruction - Copy Paper	\$19,556.00
1/27/17	V05036	CAMFIL FARR INC.	S810	Maintenance	A0070808	Pleated Air Filters	9200400950-688	Capitla - Air Filters	\$19,773.60
1/17/17	V05353	JENNIE-O TURKEY STORE	S960	Food Service	A0070886	School Lunches	4900000000-8140	School Lunches	\$15,194.86
1/17/17	V01390	JTM PROVISIONS CO	S960	Food Service	A0070887	School Lunches	4900000000-8140	School Lunches	\$16,303.00
1/17/17	V03144	CHEF'S CORNER	S960	Food Service	A0070888	School Lunches	4900000000-8140	School Lunches	\$11,266.90
1/17/17	V05343	ADVANCEPIERRE FOODS	S960	Food Service	A0070890	School Lunches	4900000000-8140	School Lunches	\$20,319.28
1/17/17	V02027	YANG'S 5TH TASTE	S960	Food Service	A0070892	School Lunches	4900000000-8140	School Lunches	\$20,823.45
1/18/17	V01569	HOUGHTON MIFFLIN COMPANY	V02880	SPED	A0070922	Psych Testing	7524100950-611	Advanced Instructional	\$20,563.20
1/18/17	V01256	BUD MAHAS CONSTRUCTION	S810	Maintenance	A0070925	Remove&Install Grease Int.	9200400950-725	Capital - Emergency Repairs	\$28,696.50
1/18/17	V00393	BUD MAHAS CONSTRUCTION	S810	Maintenance	A0070926	DHS Fire Waterline Break	9200400950-725	Capital - Emergency Repairs	\$11,611.00
1/23/17	V007962	TAHOE SUPPLY COMPANY	S408	Hurricane Middle	A0070983	Maintenance Supplies	1185262408-680	Maintenance - Supplies	\$15,081.00
1/24/17	V06968	NEWSOLA INC	S950	District	A0071006	Newsela PRO License	1110100950-610	Alternative Language-Supply	\$16,249.00
1/25/17	V02887	WAXIE SANITARY SUPPLY	S960	Warehouse	A0071018	Misc Supplies	1000000000-8140	Misc Supplies	\$15,300.00
1/24/17	V007527	DIXIE DIRECT SAVINGS	S147	Crimson View	A0071021	Dixie Direct Books	0050100147-612	General Class-School Ck Acct	\$13,564.68
1/25/17	V007569	MARRIOTT SPRINGHILL	S950	District	A0071037	Hotel Title 1 Conf. - Cali	7801221950-580	Travel	\$13,405.00
1/25/17	V02887	WAXIE SANITARY SUPPLY	S704	Dixie High	A0071039	Ride On Scrubber	1185261704-730	Maintenance - Equipment	\$16,875.84
1/25/17	V02173	REALITYWORKS INC	S960	Warehouse	A0071083	RealCare Sft Side Chrg Case	6915400950-740	Voc Admin - Infrastuct Equip	\$14,633.22
1/27/17	V06979	CTL CORPORATION	S116	East/Legacy	A0071098	Chromebooks	5420100116-650	Trust Lands - Technology	\$14,239.96
1/27/17	V01420	JOSTENS	S704	Dixie High	A0071113	1st Deposit Yearbooks	0050100704-612	General Class-School Ch Acct	\$18,900.00
2/14/17	V01552	LEWIS BUS GROUP	S800	Transportation	A0071416	Bus Purchase	9200400950-782	Bus Purchase - six	\$613,500.00
2/14/17	V00389	BRYSON SALES & SERVICE	S800	Transportation	A0071415	Bus Purchase	9200400950-782	Bus Purchase - six	\$614,270.00