

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

April 30, 2017

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$14,706,319	\$14,706,319		
Revenues	195,882,023	177,461,694		
<b>Total Available</b>	<b>210,588,342</b>	<b>192,168,013</b>		
Expenditures	195,882,022	146,794,509	1,003,149	
<b>Ending Fund Balance</b>	<b>\$14,706,320</b>	<b>\$45,373,504</b>	<b>\$1,003,149</b>	

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
<b>Local Sources:</b>				
Property Taxes - Basic Program	\$20,618,713	\$21,261,506	\$642,793	103.12%
Property Taxes - Voted Leeway	13,540,648	13,956,465	415,817	103.07%
Property Taxes - Board Local Levy	20,040,158	20,704,619	664,461	103.32%
Vehicle Fees in Lieu of Taxes	5,719,383	3,577,881	(2,141,502)	62.56%
Interest on Investments	200,000	10,459	(189,541)	5.23%
Other Local Sources	5,610,236	1,325,164	(4,285,072)	23.62%
<b>Total Local Sources</b>	<b>65,729,138</b>	<b>60,836,093</b>	<b>(4,893,045)</b>	<b>92.56%</b>

### State Sources:

Minimum School Program	95,105,866	92,482,286	(2,623,580)	97.24%
Social Security & Retirement	350,886	298,041	(52,845)	84.94%
Transportation Reimbursement	3,759,759	3,142,215	(617,544)	83.57%
Enhancement for Accelerated Students	173,467	193,950	20,483	111.81%
Enhancement for At-Risk Students	1,006,922	833,013	(173,910)	82.73%
Youth in Custody	649,747	576,878	(72,869)	88.79%
Concurrent Enrollment	171,779	134,740	(37,039)	78.44%
Teachers' Supplies and Materials	286,617	289,637	3,020	101.05%
Educator Salary Adjustment	7,789,053	6,738,081	(1,050,972)	86.51%
School Trust Lands	1,881,645	2,457,945	576,300	130.63%
K-3 Reading Achievement	528,411	458,075	(70,336)	86.69%
Drivers' Education	190,000	108,750	(81,250)	57.24%
Extended Day Kindergarten	346,626	313,907	(32,720)	90.56%
Other State Sources	3,540,532	2,859,059	(681,473)	80.75%
<b>Total State Sources</b>	<b>115,781,310</b>	<b>110,886,576</b>	<b>(4,894,734)</b>	<b>95.77%</b>

### Federal Sources:

ESEA Title I	6,248,000	3,705,532	(2,542,468)	59.31%
IDEA Part B (Flow Thru)	4,081,000	157,810	(3,923,190)	3.87%
ESEA Title II (Class Size Reduction)	664,410	322,671	(341,739)	48.57%
Applied Technology Education	367,732	65,948	(301,784)	17.93%
Indian Education	102,564	39,895	(62,669)	38.90%
Title III English	107,301	130,183	22,882	121.33%
ESEA Title II Math-Science	114,102	116,489	2,387	102.09%
Title I Migrant Education	162,206	0	(162,206)	0.00%
Medicaid Outreach	2,079,982	912,064	(1,167,918)	43.85%
PILT Forest Reserve	226,276	14,036	(212,240)	6.20%
Other Federal Sources	218,002	274,397	56,395	125.87%
<b>Total Federal Sources</b>	<b>14,371,575</b>	<b>5,739,025</b>	<b>(8,632,550)</b>	<b>39.93%</b>

### FUND TOTAL

<b>\$195,882,023</b>	<b>\$177,461,694</b>	<b>(\$18,420,329)</b>	<b>90.60%</b>
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**WASHINGTON COUNTY SCHOOL DISTRICT**  
**Maintenance & Operation Fund**  
**Expenditure Statement**  
**April 30, 2017**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Instructional Services:</b>					
Salaries	\$80,196,500	\$60,214,353	\$1,580	\$19,980,567	75.09%
Employee Benefits	41,088,722	29,668,672	0	11,420,050	72.21%
Contracted Services	2,758,039	1,444,350	46,858	1,266,831	54.07%
Travel and Workshops	900,000	545,658	16,824	337,519	62.50%
Payment to Colorado City	0	0	0	0	0.00%
Supplies and Materials	6,559,375	3,571,159	795,188	2,193,028	66.57%
Textbooks	950,000	417,060	59,209	473,731	50.13%
Instructional Equipment	800,000	430,105	594,477	(224,583)	128.07%
<b>Total Instructional</b>	<b>133,252,636</b>	<b>96,291,357</b>	<b>1,514,136</b>	<b>35,447,143</b>	<b>73.40%</b>
<b>Support Services:</b>					
<b>Counseling &amp; Health Services:</b>					
Salaries	5,623,987	4,444,827	0	1,179,160	79.03%
Employee Benefits	2,832,596	2,220,895	0	611,701	78.40%
Contracted Services	1,450,000	890,557	1,400	558,043	61.51%
Supplies and Materials	100,000	57,684	4,853	37,464	62.54%
Equipment	5,000	0	0	5,000	0.00%
<b>Total Counseling &amp; Health</b>	<b>10,011,583</b>	<b>7,613,963</b>	<b>6,253</b>	<b>2,391,367</b>	<b>76.11%</b>
<b>Media Services &amp; Supervision:</b>					
Salaries	6,204,630	5,140,460	0	1,064,170	82.85%
Employee Benefits	3,111,763	2,438,360	0	673,403	78.36%
Supplies and Materials	755,000	544,845	55,083	155,073	79.46%
Library Books	400,000	342,847	58,573	(1,420)	100.36%
Audio Visual Materials	170,000	90,616	5,841	73,543	56.74%
<b>Total Media &amp; Supervision</b>	<b>10,641,393</b>	<b>8,557,129</b>	<b>119,496</b>	<b>1,964,768</b>	<b>81.54%</b>
<b>District Administration:</b>					
Salaries	273,732	224,443	0	49,289	81.99%
Employee Benefits	173,012	146,609	0	26,403	84.74%
Legal Services	23,000	69,341	2,414	(48,755)	311.98%
Travel and Conferences	47,000	37,528	0	9,472	79.85%
Association Dues	33,000	31,354	0	1,646	95.01%
Supplies and Materials	30,000	14,182	33	15,785	47.38%
<b>Total District Administration</b>	<b>579,744</b>	<b>523,456</b>	<b>2,447</b>	<b>53,841</b>	<b>90.71%</b>
<b>School Administration:</b>					
Salaries	8,809,839	7,490,290	0	1,319,549	85.02%
Employee Benefits	4,931,607	3,987,889	0	943,718	80.86%
Association Dues	48,000	35,718	0	12,282	74.41%
Travel and Conferences	155,000	82,388	0	72,612	53.15%
<b>Total School Administration</b>	<b>13,944,446</b>	<b>11,596,285</b>	<b>0</b>	<b>2,348,161</b>	<b>83.16%</b>

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
<b>Business Services:</b>					
Salaries	\$1,730,750	\$1,541,392	\$0	\$189,358	89.06%
Employee Benefits	929,696	838,434	0	91,262	90.18%
Purchased Services	200,000	193,633	150	6,217	96.89%
Tort Liability	275,000	233,816	0	41,184	85.02%
Travel and Conferences	43,000	27,314	0	15,686	63.52%
Supplies and Materials	535,000	312,234	2,647	220,119	58.86%
<b>Total Business</b>	<b>3,713,446</b>	<b>3,146,822</b>	<b>2,797</b>	<b>563,826</b>	<b>84.82%</b>
<b>Operation &amp; Maintenance Services:</b>					
Salaries	7,073,452	5,974,080	0	1,099,372	84.46%
Employee Benefits	4,284,873	3,335,604	0	949,269	77.85%
Contracted Services	360,000	142,057	7,700	210,243	41.60%
Property Insurance	366,335	345,503	0	20,832	94.31%
Water and Sewer	858,500	782,230	0	76,270	91.12%
Waste Removal	254,510	184,503	0	70,007	72.49%
Telephone	265,000	183,855	0	81,145	69.38%
Heat	269,352	272,617	0	(3,265)	101.21%
Electricity	3,282,500	2,409,408	0	873,092	73.40%
Supplies and Materials	1,225,000	975,939	28,195	220,866	81.97%
<b>Total Operation and Maintenance</b>	<b>18,239,522</b>	<b>14,605,797</b>	<b>35,895</b>	<b>3,597,830</b>	<b>80.27%</b>
<b>Transportation Services:</b>					
Salaries	3,053,064	2,457,116	0	595,948	80.48%
Employee Benefits	1,350,484	972,684	0	377,800	72.02%
Contracted Services	85,000	289,951	6,598	(211,550)	348.88%
Utilities	25,704	16,580	0	9,124	64.51%
Travel & Conferences	25,000	3,458	6,895	14,647	41.41%
Supplies	65,000	56,338	1,251	7,411	88.60%
Fuel & Oil	575,000	433,029	3,500	138,471	75.92%
Repair Parts	310,000	223,441	29,358	57,201	81.55%
Purchase of Buses	0	0	0	0	0.00%
Driver Training	10,000	7,103	0	2,897	71.03%
<b>Total Transportation</b>	<b>5,499,252</b>	<b>4,459,700</b>	<b>47,602</b>	<b>991,949</b>	<b>81.96%</b>
<b>FUND TOTAL</b>	<b>\$195,882,022</b>	<b>\$146,794,509</b>	<b>\$1,728,627</b>	<b>\$47,358,886</b>	<b>75.82%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Capital Outlay Fund

### Fund Summary

April 30, 2017

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$17,861,591	\$17,861,591	\$0
Revenues	4,943,116	4,665,337	(277,779)
Sale of Bonds	38,500,000	39,698,180	1,198,180
<b>Total Available</b>	<b>61,304,707</b>	<b>62,225,108</b>	<b>920,401</b>
Expenditures	49,836,902	37,383,319	12,453,583
<b>Ending Fund Balance (Deficit)</b>	<b>\$11,467,805</b>	<b>\$24,841,789</b>	<b>\$13,373,984</b>

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$3,311,304	\$3,423,853	\$112,549	103.40%
Vehicle Fees in Lieu	342,607	218,590	(124,017)	63.80%
Interest on Investments	200,000	0	(200,000)	0.00%
Other Local Sources	100,000	400,055	300,055	400.05%
State Capital Enrollment Growth	679,205	566,004	(113,201)	83.33%
Sale of Equipment	10,000	30,005	20,005	300.05%
Other Revenues	300,000	26,830	(273,170)	100.00%
<b>FUND TOTAL</b>	<b>\$4,943,116</b>	<b>\$4,665,337</b>	<b>(\$277,779)</b>	<b>94.38%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$332,200	\$251,642	\$80,559	75.75%
Professional Services	3,387,685	5,750,173	(2,362,488)	169.74%
Sites and Improvements	2,971,000	1,913,398	1,057,602	64.40%
Buildings	38,070,500	26,365,074	11,705,426	69.25%
Priority Equipment	4,005,517	2,658,687	1,346,830	66.38%
New School Equipment	850,000	290,707	559,293	34.20%
Asbestos Removal	20,000	1,575	18,425	7.88%
Bond Selling Expense	200,000	152,064	47,936	76.03%
<b>FUND TOTAL</b>	<b>\$49,836,902</b>	<b>\$37,383,319</b>	<b>\$12,453,583</b>	<b>75.01%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Debt Service Fund

### Fund Summary

April 30, 2017

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$3,421,054	\$3,421,054	\$0
Revenues	36,418,592	35,167,616	(1,250,976)
<b>Total Available</b>	<b>39,839,646</b>	<b>38,588,670</b>	<b>(1,250,976)</b>
Expenditures	35,164,226	35,121,280	42,946
<b>Ending Fund Balance (Deficit)</b>	<b>\$4,675,420</b>	<b>\$3,467,390</b>	<b>(\$1,208,030)</b>

### Revenue Statement

Adopted Budget	Received	Balance	% Received
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Property Taxes	\$32,005,167	\$33,054,854	(1,049,687)	103.28%
Vehicle Fees in Lieu	3,413,425	2,112,762	1,300,663	61.90%
Issuance of Refunding Bonds	1,000,000	0	1,000,000	0.00%

<b>FUND TOTAL</b>	<b>\$36,418,592</b>	<b>\$35,167,616</b>	<b>\$1,250,976</b>	<b>96.57%</b>
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**Expenditure Statement**

Bonds Retired	25,690,000	25,177,975	512,025	98.01%
Bond Interest	9,445,376	9,830,590	(385,214)	104.08%
CIB & Bank Loan	19,000	108,000	(87,000)	557.89%
CIB & Bank Interest	3,600	1,715	1,885	47.64%
Paying Agent Fees	6,250	5,000	1,250	80.00%

<b>FUND TOTAL</b>	<b>\$35,164,226</b>	<b>\$35,121,280</b>	<b>\$42,946</b>	<b>99.88%</b>
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# WASHINGTON COUNTY SCHOOL DISTRICT

## Education Foundation Fund

### Revenue Statement

April 30, 2017

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$32,000	\$0	(\$32,000)	0.00%
Contributions	480,000	446,190	(33,810)	92.96%
Interest on Investments	45,000	0	(45,000)	0.00%
Incentives for Excellence	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$557,000</b>	<b>\$446,190</b>	<b>(\$110,810)</b>	<b>80.11%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$330,000	\$408,072	(\$78,072)	123.66%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar	20,000	0	20,000	0.00%
<b>FUND TOTAL</b>	<b>\$400,000</b>	<b>\$408,072</b>	<b>(\$8,072)</b>	<b>102.02%</b>

## Non K-12 Programs Fund

### Revenue Statement

April 30, 2017

	Adopted Budget	Received	Balance	% Received
Adult Ed Fees	30,000	107,490	77,490	0.00%
State Handicapped Pre-School	2,031,328	2,288,041	256,713	112.64%
Adult High School Completion	337,875	281,563	(56,312)	83.33%
Grades K-12 Program	204,072	0	(204,072)	0.00%
EHA Title VI-B (Pre-School)	654,305	50,738	(603,567)	7.75%
Adult Basic Education	149,295	81,355	(67,940)	0.00%
<b>FUND TOTAL</b>	<b>\$3,406,875</b>	<b>\$2,809,186</b>	<b>(\$597,689)</b>	<b>82.46%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$1,868,132	\$1,332,628	\$535,504	71.33%
Employee Benefits	916,158	678,991	237,167	74.11%
Contracted Services	78,000	19,349	58,651	24.81%
Supplies and Materials	204,800	202,587	2,213	98.92%
Transfer to Dixie College	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$3,067,090</b>	<b>\$2,233,555</b>	<b>\$833,535</b>	<b>72.82%</b>

**WASHINGTON COUNTY SCHOOL DISTRICT****School Lunch Fund****Revenue Statement****April 30, 2017**

	<b>Adopted Budget</b>	<b>Received</b>	<b>Balance</b>	<b>% Received</b>
Student Lunch Sales	\$1,924,214	\$1,922,395	(\$1,819)	99.91%
Adult Lunch Sales	76,000	56,642	(19,358)	74.53%
State Reimbursement	1,731,306	865,262	(866,044)	49.98%
Federal Reimbursement	5,720,495	4,763,815	(956,680)	83.28%
USDA Commodities	625,000	0	(625,000)	0.00%
<b>FUND TOTAL</b>	<b>\$10,077,015</b>	<b>\$7,608,115</b>	<b>(\$2,468,900)</b>	<b>75.50%</b>

**Expenditure Statement**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Budget Balance</b>	<b>% Expended</b>
Salaries	\$2,899,416	\$2,335,175	\$564,241	80.54%
Employee Benefits	1,497,342	1,099,442	397,900	73.43%
Purchased Food	4,000,000	2,634,677	1,365,323	65.87%
USDA Commodities	625,000	0	625,000	0.00%
Supplies and Other	432,600	306,342	126,258	70.81%
Equipment	40,000	550	39,450	1.38%
Indirect Costs	575,000	0	575,000	0.00%
<b>FUND TOTAL</b>	<b>\$10,069,358</b>	<b>\$6,376,186</b>	<b>\$3,693,172</b>	<b>63.32%</b>

		Over \$10,000 Report - April 2017							
			SCHOOL	SCHOOL				Account	
DATE	VENDOR ID	VENDOR NAME	CODE	NAME	PO #	DESCRIPTION	ACCOUNT #	Description	AMOUNT
4/13/17	V02473	ST GEORGE FORD	S950	WCSD	A0070277	2017 Fusion SE Hybrid	9200400950-735	Non-bus vehicles	\$307,600.00
4/13/17	V02079	PRECISION LANDSCAPE & MA	S720	Pine View High	A0071718	Sprinklers on new stadium entrance, shrubs & plants, concrete curbing, rock	0050100720-612	School Checking Account	\$25,364.30
4/17/17	V02027	ADVANCEPIERRE FOODS	S960	Food Services	A0071930	School Lunch	4900000000-8140	School Lunch	\$16,335.05
4/3/17	V03230	CONTRACT PAPER GROUP INC	S960	Warehouse	A0072385	Cardstock, Copy Paper, Colored paper	1000000000-8140	General Supplies	\$27,539.12
4/10/17	V01311	INSIGHT PUBLIC SECTOR IN	S820	Technology	A0072406	Cisco Catalyst	1130400820-745	Networking Equipment	\$56,981.66
4/10/17	V008040	CONVERGEONE INC	S820	Technology	A0072409	Cisco Catalyst	1130400820-745	Networking Equipment	\$22,220.00
4/10/17	V07368	SIX FLAGS MAGIC MOUNTAIN	S703	Desert Hills High	A0072414	Tickets and Meals	0050100703-612	School Checking Account	\$12,472.50
4/11/17	V007798	PIONEER FLOOR COVERINGS	S810	Maintenance - Snow Canyon High	A0072447	VCT installation labor & supplies	1185261725-690	Custodial Supplies	\$13,581.86
4/17/17	V007581	HORNBLOWER CRUISES AND	S703	Desert Hills High	A0072514	Cruise for Grad Night	0050100703-612	School Checking Account	\$14,138.10
4/17/17	V02868	WALLACE PACKAGING LLC	S960	Warehouse/Food Services	A0072532	Cutlery, Sporks	4900000000-8140	School Lunch	\$11,714.50