

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

May 31, 2025

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$121,221,895	\$121,221,895		
Revenues	380,180,081	356,810,726		
Total Available	501,401,976	478,032,621		
Expenditures	380,180,081	302,771,089	3,661,388	
Ending Fund Balance	\$121,221,895	\$175,261,531	\$3,661,388	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$52,033,971	\$53,076,654	\$1,042,683	102.00%
Property Taxes - Voted Leeway	40,429,804	41,210,139	780,335	101.93%
Property Taxes - Board Local Levy	11,160,696	11,392,103	231,407	102.07%
Vehicle Fees in Lieu of Taxes	9,562,647	6,566,651	(2,995,996)	68.67%
Interest on Investments	8,800,000	5,309,368	(3,490,632)	60.33%
Other Local Sources	9,722,765	3,326,868	(6,395,897)	34.22%
Total Local Sources	131,709,883	120,881,782	(10,828,101)	91.78%

State Sources:

Minimum School Program	161,472,522	170,275,821	8,803,299	105.45%
Transportation Reimbursement	4,849,825	4,989,640	139,815	102.88%
Enhancement for Accelerated Students	185,159	359,400	174,241	194.10%
Youth in Custody	882,136	1,305,989	423,853	148.05%
Concurrent Enrollment	641,972	588,232	(53,740)	91.63%
Teachers' Supplies and Materials	617,866	709,391	91,525	114.81%
Student Health & Counseling Support	1,128,997	510,236	(618,761)	45.19%
Educator Salary Adjustment	21,387,086	19,646,362	(1,740,724)	91.86%
School Trust Lands	5,434,318	5,908,727	474,409	108.73%
Teacher & Student Success	10,144,334	10,789,437	645,103	106.36%
K-3 Reading Achievement	0	0	0	0.00%
Drivers' Education	362,416	372,996	10,580	102.92%
Beverly Taylor Sorensen	1,033,062	922,637	(110,425)	89.31%
Other State Sources	17,661,982	11,678,191	(5,983,791)	66.12%
Total State Sources	225,801,675	228,057,061	2,255,386	101.00%

Federal Sources:

ESEA Title I	5,901,932	3,767,533	(2,134,399)	63.84%
IDEA Part B (Flow Thru)	8,537,782	311,500	(8,226,282)	3.65%
ESEA Title II (Class Size Reduction)	829,165	395,568	(433,597)	47.71%
Applied Technology Education	591,248	540,119	(51,129)	91.35%
Indian Education	169,511	76,615	(92,896)	45.20%
Title III English	326,315	185,008	(141,307)	56.70%
Title I Migrant Education	0	0	0	0.00%
Medicaid Outreach	2,819,356	1,140,933	(1,678,423)	40.47%
PILT Forest Reserve	150,000	15,744	(134,256)	10.50%
Other Federal Sources	3,343,214	1,438,862	(1,904,352)	43.04%
Total Federal Sources	22,668,523	7,871,883	(14,796,640)	34.73%

FUND TOTAL

\$380,180,081	\$356,810,726	(\$23,369,355)	93.85%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****May 31, 2025**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$153,858,584	126,750,374	\$0	\$27,108,210	82.38%
Employee Benefits	74,727,296	59,159,392	0	15,567,904	79.17%
Contracted Services	3,695,398	2,424,629	499,095	771,674	79.12%
Travel and Workshops	1,061,127	603,043	5,030	453,054	57.30%
Payment to Colorado City	406,246	0	0	406,246	0.00%
Supplies and Materials	24,564,612	11,673,807	811,092	12,079,712	50.82%
Textbooks	2,118,383	2,461,503	1,949,463	(2,292,583)	208.22%
Total Instructional	260,431,646	203,072,748	3,264,680	54,094,218	79.23%
Support Services:					
Counseling & Health Services:					
Salaries	13,788,480	11,198,715	0	2,589,765	81.22%
Employee Benefits	7,137,604	5,706,483	0	1,431,121	79.95%
Contracted Services	1,658,521	1,560,636	0	97,885	94.10%
Supplies and Materials	424,053	166,796	5,138	252,119	40.55%
Equipment	0	4,884	0	(4,884)	0.00%
Total Counseling & Health	23,008,658	18,637,513	5,138	4,366,007	81.02%
Media Services & Supervision:					
Salaries	10,017,388	9,075,623	0	941,765	90.60%
Employee Benefits	4,630,736	4,181,880	0	448,856	90.31%
Supplies and Materials	387,102	584,693	35,645	(233,236)	160.25%
Library Books	273,000	269,592	9,921	(6,513)	102.39%
Audio Visual Materials	147,000	107,448	432	39,120	73.39%
Total Media & Supervision	15,455,226	14,219,236	45,998	1,189,992	92.30%
District Administration:					
Salaries	458,514	383,383	0	75,131	83.61%
Employee Benefits	279,352	240,142	0	39,210	85.96%
Legal Services	52,500	35,806	0	16,694	68.20%
Travel and Conferences	57,750	48,471	0	9,279	83.93%
Association Dues	42,525	40,275	0	2,250	94.71%
Supplies and Materials	18,900	11,548	4,563	2,789	85.24%
Total District Administration	909,541	759,626	4,563	145,352	84.02%
School Administration:					
Salaries	17,767,739	15,175,268	0	2,592,471	85.41%
Employee Benefits	9,467,838	7,985,956	0	1,481,882	84.35%
Association Dues	39,750	24,152		15,598	60.76%
Accreditation	30,600	29,273	1,200	127	99.59%
Travel and Conferences	152,250	68,806	0	83,444	45.19%
Supplies and Materials	3,150	350	0	2,800	11.11%
Total School Administration	27,461,327	23,283,805	1,200	4,176,322	84.79%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$4,794,761	\$4,425,790	\$0	\$368,971	92.30%
Employee Benefits	2,368,175	2,162,558	0	205,617	91.32%
Purchased Services	245,283	312,242	17,523	(84,482)	134.44%
Tort Liability	644,575	610,354	0	34,221	94.69%
Travel and Conferences	42,000	19,961	0	22,039	47.53%
Wellness Program	20,000	12,050	0	7,950	60.25%
Supplies and Materials	1,179,190	1,067,551	58,813	52,826	95.52%
Total Business	9,293,984	8,610,506	76,336	607,143	93.47%
Operation & Maintenance Services:					
Salaries	13,231,660	11,724,109	0	1,507,551	88.61%
Employee Benefits	6,389,966	5,881,222	0	508,744	92.04%
Contracted Services	343,350	316,849	84,439	(57,939)	116.87%
Property Insurance	953,390	902,280	0	51,110	94.64%
Water and Sewer	1,438,185	1,542,430	0	(104,245)	107.25%
Waste Removal	455,175	359,412	0	95,763	78.96%
Telephone	515,525	392,741	0	122,784	76.18%
Heat	650,213	425,996	0	224,217	65.52%
Electricity	4,484,550	3,717,911	0	766,639	82.90%
Supplies and Materials	2,366,859	1,594,412	25,362	747,085	68.44%
Total Operation and Maintenance	30,828,873	26,857,363	109,801	3,861,709	87.47%
Transportation Services:					
Salaries	4,826,469	4,084,044	0	742,425	84.62%
Employee Benefits	1,901,459	1,541,164	0	360,295	81.05%
Contracted Services	220,190	464,298	10,762	(254,870)	215.75%
Utilities	35,111	29,468	0	5,643	83.93%
Travel & Conferences	2,625	27,176	0	(24,551)	1035.27%
Supplies	142,380	115,812	12,475	14,094	90.10%
Fuel & Oil	1,106,350	736,618	33,338	336,394	69.59%
Repair Parts	472,500	328,947	97,098	46,456	90.17%
Purchase of Buses	4,082,812	0	0	4,082,812	0.00%
Driver Training	930	2,766	0	(1,836)	297.45%
Total Transportation	12,790,826	7,330,293	153,672	5,306,861	58.51%
FUND TOTAL	\$380,180,081	\$302,771,089	\$3,661,388	\$73,747,603	80.60%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

May 31, 2025

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$54,347,301	\$54,347,301	\$0
Revenues	87,783,065	86,308,256	(1,474,809)
Sale of Bonds		55,899,236	55,899,236
Total Available	142,130,366	196,554,793	54,424,427
Expenditures	96,061,445	63,534,991	32,526,454
Ending Fund Balance (Deficit)	\$46,068,921	\$133,019,802	\$86,950,881

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$73,468,420	\$74,907,672	\$1,439,252	101.96%
Vehicle Fees in Lieu	6,779,794	4,655,671	(2,124,123)	68.67%
Interest on Investments	3,100,000	2,273,636	(826,364)	73.34%
Other Local Sources	1,200,000	134,368	(1,065,632)	11.20%
State Capital Enrollment Growth	634,851	476,271	(158,580)	75.02%
Sale of Equipment	0	2,045,897	2,045,897	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%
FUND TOTAL	\$87,783,065	\$86,308,256	(\$1,474,809)	98.32%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$533,818	\$509,459	\$24,359	95.44%
Professional Services	5,190,000	1,888,522	3,301,478	36.39%
Sites and Improvements	20,901,798	2,925,882	17,975,916	14.00%
Buildings	36,795,802	26,296,239	10,499,563	71.47%
Priority Equipment	6,808,632	6,049,676	758,956	88.85%
New School Equipment	0	25,560	(25,560)	0.00%
Asbestos Removal	20,000	29,340	(9,340)	146.70%
Paying Agent Fees	5,000	5,000	0	100.00%
Bond Principal	19,435,000	19,435,000	0	100.00%
Bond Interest	6,371,395	6,370,311	1,084	99.98%
FUND TOTAL	\$96,061,445	\$63,534,991	\$32,526,454	66.14%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

May 31, 2025

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	1,277,754	77,754	106.48%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$1,277,754	(\$72,246)	94.65%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$950,000	\$939,701	\$10,299	98.92%
Equipment & Site Improvements	50,000	0	50,000	0.00%
Sterling Scholar		0	0	0.00%
FUND TOTAL	\$1,000,000	\$939,701	\$60,299	93.97%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

May 31, 2025

	Adopted			%
	Budget	Received	Balance	Received
Student Lunch Sales	\$2,959,007	\$2,885,254	(\$73,753)	0.00%
Adult Lunch Sales	40,857	59,532	18,675	145.71%
State Reimbursement	2,245,321	1,667,761	(577,560)	74.28%
Federal Reimbursement	7,836,260	5,681,829	(2,154,431)	72.51%
USDA Commodities	1,250,000	108,245	(1,141,755)	8.66%
FUND TOTAL	\$14,331,445	\$10,402,621	(\$3,928,824)	72.59%

Expenditure Statement

	Adopted		Budget	%
	Budget	Expenditures	Balance	Expended
Salaries	\$5,097,444	\$4,486,158	\$611,286	88.01%
Employee Benefits	2,424,852	2,049,857	374,995	84.54%
Purchased Food	6,700,000	5,880,798	819,202	87.77%
USDA Commodities	1,250,000	0	1,250,000	0.00%
Supplies and Other	980,150	730,441	249,709	74.52%
Equipment	250,000	200,164	49,836	80.07%
Indirect Costs	809,433	1,979	807,454	0.00%
FUND TOTAL	\$17,511,879	\$13,349,398	\$4,162,481	76.23%