

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

July 31, 2025

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	22,152,089		
Total Available	537,170,072	165,000,478		
Expenditures	394,321,683	7,295,888	3,666,066	
Ending Fund Balance	\$142,848,389	\$157,704,590	\$3,666,066	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$55,599,375	\$46,551	(\$55,552,824)	0.08%
Property Taxes - Voted Leeway	42,778,054	36,170	(42,741,884)	0.08%
Property Taxes - Board Local Levy	9,313,601	9,985	(9,303,616)	0.11%
Vehicle Fees in Lieu of Taxes	9,536,364	0	(9,536,364)	0.00%
Interest on Investments	9,682,000	0	(9,682,000)	0.00%
Other Local Sources	10,208,315	24,178	(10,184,137)	0.24%
Total Local Sources	137,117,709	116,884	(137,000,825)	0.09%

State Sources:

Minimum School Program	148,370,444	12,628,248	(135,742,196)	8.51%
Flexible Allocation	13,415,830	1,118,333	(12,297,497)	8.34%
Transportation Reimbursement	4,876,733	406,394	(4,470,339)	8.33%
Enhancement for Accelerated Students	199,421	0	(199,421)	0.00%
Youth in Custody	1,178,095	0	(1,178,095)	0.00%
Concurrent Enrollment	673,793	0	(673,793)	0.00%
Teachers' Supplies and Materials	590,030	0	(590,030)	0.00%
Student Health & Counseling Support	1,007,029	0	(1,007,029)	0.00%
Educator Salary Adjustment	24,636,324	2,053,027	(22,583,297)	8.33%
School Trust Lands	5,623,343	5,623,343	0	100.00%
Teacher & Student Success	11,705,556	0	(11,705,556)	0.00%
Digital Teaching Grant	931,249	0	(931,249)	0.00%
Drivers' Education	182,117	0	(182,117)	0.00%
Beverly Taylor Sorensen	1,007,916	0	(1,007,916)	0.00%
Other State Sources	23,051,301	205,859	(22,845,442)	0.89%
Total State Sources	237,449,181	22,035,205	(215,413,976)	9.28%

Federal Sources:

ESEA Title I	5,948,244	0	(5,948,244)	0.00%
IDEA Part B (Flow Thru)	6,618,220	0	(6,618,220)	0.00%
ESEA Title II (Class Size Reduction)	895,774	0	(895,774)	0.00%
Applied Technology Education	700,673	0	(700,673)	0.00%
Indian Education	136,439	0	(136,439)	0.00%
Title III English	335,886	0	(335,886)	0.00%
Medicaid Outreach	2,767,657	0	(2,767,657)	0.00%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	2,201,900	0	(2,201,900)	0.00%
Total Federal Sources	19,754,793	0	(19,754,793)	0.00%

FUND TOTAL

\$394,321,683	\$22,152,089	(\$372,169,594)	5.62%
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WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Expenditure Statement

July 31, 2025

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$161,295,049	91,143	\$1,250	\$161,202,656	0.06%
Employee Benefits	77,931,856	343,990	0	77,587,866	0.44%
Contracted Services	3,368,064	294,411	481,571	2,592,082	23.04%
Travel and Workshops	1,065,444	8,755	4,433	1,052,256	1.24%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	256,724	1,183,100	23,997,388	5.66%
Textbooks	1,689,699	229,363	844,035	616,300	63.53%
Total Instructional	271,233,574	1,224,386	2,514,390	267,494,798	1.38%
Support Services:					
Counseling & Health Services:					
Salaries	14,139,447	49,975	0	14,089,472	0.35%
Employee Benefits	7,096,350	22,115	0	7,074,235	0.31%
Contracted Services	1,816,893	6,274	0	1,810,619	0.35%
Supplies and Materials	330,976	5,265	0	325,711	1.59%
Equipment	0	0	0	0	0.00%
Total Counseling & Health	23,383,666	83,629	0	23,300,037	0.36%
Media Services & Supervision:					
Salaries	10,737,456	600,094	0	10,137,362	5.59%
Employee Benefits	5,016,870	268,607	0	4,748,263	5.35%
Supplies and Materials	904,681	6,763	23,401	874,517	3.33%
Library Books	320,250	29,478	14,328	276,444	13.68%
Audio Visual Materials	136,500	1,213	423	134,864	1.20%
Total Media & Supervision	17,115,757	906,155	38,152	16,171,451	5.52%
District Administration:					
Salaries	434,943	34,969	0	399,974	8.04%
Employee Benefits	279,878	22,178	0	257,700	7.92%
Legal Services	42,000	0	0	42,000	0.00%
Travel and Conferences	52,500	26	3,125	49,349	6.00%
Association Dues	43,050	0	220	42,830	0.51%
Supplies and Materials	19,740	20,970	1,118	(2,348)	111.90%
Total District Administration	872,111	78,143	4,463	789,505	9.47%
School Administration:					
Salaries	18,588,352	995,508	0	17,592,844	5.36%
Employee Benefits	10,025,814	466,533	0	9,559,281	4.65%
Association Dues	40,000	0	0	40,000	0.00%
Accreditation	52,400	0	0	52,400	0.00%
Travel and Conferences	153,300	179	0	153,121	0.12%
Supplies and Materials	0	0	0	0	#DIV/0!
Total School Administration	28,859,866	1,462,221	0	27,397,645	5.07%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$5,037,436	\$416,213	\$0	\$4,621,223	8.26%
Employee Benefits	2,440,842	198,629	0	2,242,213	8.14%
Purchased Services	435,729	331	31,829	403,569	7.38%
Tort Liability	640,872	0	0	640,872	0.00%
Travel and Conferences	43,785	637	0	43,148	1.45%
Wellness Program	20,000	0	0	20,000	0.00%
Supplies and Materials	1,158,100	154,892	116,010	887,198	23.39%
Total Business	9,776,764	770,702	147,839	8,858,224	9.40%
Operation & Maintenance Services:					
Salaries	14,388,668	1,108,359	0	13,280,309	7.70%
Employee Benefits	6,837,988	770,494	0	6,067,494	11.27%
Contracted Services	334,425	16,739	113,881	203,806	39.06%
Property Insurance	947,394	0	0	947,394	0.00%
Water and Sewer	2,146,975	173,942	0	1,973,033	8.10%
Waste Removal	446,805	0	0	446,805	0.00%
Telephone	664,587	2,470	0	662,117	0.37%
Heat	595,403	0	0	595,403	0.00%
Electricity	4,384,643	218,602	0	4,166,041	4.99%
Supplies and Materials	2,217,858	176,223	88,724	1,952,911	11.95%
Total Operation and Maintenance	32,964,746	2,466,830	202,605	30,295,311	8.10%
Transportation Services:					
Salaries	4,692,509	103,924	0	4,588,585	2.21%
Employee Benefits	1,799,351	174,189	0	1,625,162	9.68%
Contracted Services	149,310	210	17,815	131,285	12.07%
Utilities	38,850	60	0	38,790	0.15%
Travel & Conferences	400,050	219	0	399,831	0.05%
Supplies	162,750	2,684	101,474	58,592	64.00%
Fuel & Oil	1,070,579	0	312,483	758,096	29.19%
Repair Parts	381,150	22,536	326,845	31,769	91.67%
Purchase of Buses	1,417,500	0	0	1,417,500	0.00%
Driver Training	3,150	0	0	3,150	0.00%
Total Transportation	10,115,199	303,823	758,618	9,052,758	10.50%
FUND TOTAL	\$394,321,683	\$7,295,888	\$3,666,066	\$383,359,729	2.78%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

July 31, 2025

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	66,504	(92,379,479)
Sale of Bonds		55,899,236	55,899,236
Total Available	152,084,521	115,604,278	(36,480,243)
Expenditures	109,401,298	559,856	108,841,442
Ending Fund Balance (Deficit)	\$42,683,223	\$115,044,422	\$72,361,199

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$65,727	(\$77,668,570)	0.08%
Vehicle Fees in Lieu	6,861,686	0	(6,861,686)	0.00%
Interest on Investments	3,600,000	0	(3,600,000)	0.00%
Other Local Sources	1,500,000	200	(1,499,800)	0.01%
State Capital Enrollment Growth	0	0	0	0.00%
Sale of Equipment	1,000,000	577	(999,423)	100.00%
Sale of Land	1,750,000	0	(1,750,000)	0.00%
Other Revenues	0	0	0	100.00%
FUND TOTAL	\$92,445,983	\$66,504	#####	0.07%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$51,165	\$581,704	8.08%
Professional Services	7,285,018	2,248	7,282,770	0.03%
Sites and Improvements	25,009,460	25,009	24,984,451	0.10%
Buildings	48,110,334	36,002	48,074,332	0.07%
Priority Equipment	3,949,236	445,432	3,503,804	11.28%
New School Equipment	289,886	0	289,886	0.00%
Asbestos Removal	20,000	0	20,000	0.00%
Paying Agent Fees	5,000	0	0	0.00%
Bond Principal	18,640,000	0	18,640,000	0.00%
Bond Interest	5,459,495	0	5,459,495	0.00%
FUND TOTAL	\$109,401,298	\$559,856	#####	0.51%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

July 31, 2025

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	42,539	(1,157,461)	3.54%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$42,539	(\$1,307,461)	3.15%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$49,574	\$1,250,426	3.81%
Equipment & Site Improvements	50,000	0	50,000	0.00%
FUND TOTAL	\$1,350,000	\$49,574	\$1,300,426	3.67%

WASHINGTON COUNTY SCHOOL DISTRICT**School Lunch Fund****Revenue Statement****July 31, 2025**

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$3,977	(\$3,233,441)	0.00%
Adult Lunch Sales	63,210	0	(63,210)	0.00%
State Reimbursement	3,000,000	0	(3,000,000)	0.00%
Federal Reimbursement	6,900,000	0	(6,900,000)	0.00%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
FUND TOTAL	\$14,200,628	\$3,977	#####	0.03%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$32,983	\$5,487,311	0.60%
Employee Benefits	2,707,700	95,061	2,612,639	3.51%
Purchased Food	6,300,000	6,224	6,293,776	0.10%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	4,990	693,324	0.71%
Equipment	200,000	0	200,000	0.00%
Indirect Costs	1,008,673	0	1,008,673	0.00%
FUND TOTAL	\$17,434,981	\$139,258	\$17,295,723	0.80%