

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

August 31, 2025

| | Adopted Budget | Received/ Expended | Encumb. | Balance |
|----------------------------|----------------------|-----------------------|--------------------|---------|
| Beginning Fund Balance | \$142,848,389 | \$142,848,389 | | |
| Revenues | 394,321,683 | 60,073,854 | | |
| Total Available | 537,170,072 | 202,922,243 | | |
| Expenditures | 394,321,683 | 39,988,162 | 3,648,632 | |
| Ending Fund Balance | \$142,848,389 | \$162,934,081 | \$3,648,632 | |

Revenue Statement

| | Adopted Budget | Received | Balance | % Received |
|-----------------------------------|--------------------|------------------|----------------------|---------------|
| Local Sources: | | | | |
| Property Taxes - Basic Program | \$55,599,375 | \$106,079 | (\$55,493,296) | 0.19% |
| Property Taxes - Voted Leeway | 42,778,054 | 81,243 | (42,696,811) | 0.19% |
| Property Taxes - Board Local Levy | 9,313,601 | 20,706 | (9,292,895) | 0.22% |
| Vehicle Fees in Lieu of Taxes | 9,536,364 | 1,083,681 | (8,452,683) | 11.36% |
| Interest on Investments | 9,682,000 | 48,208 | (9,633,792) | 0.50% |
| Other Local Sources | 10,208,315 | 1,222,286 | (8,986,029) | 11.97% |
| Total Local Sources | 137,117,709 | 2,562,204 | (134,555,505) | 1.87% |

State Sources:

| | | | | |
|--------------------------------------|--------------------|-------------------|----------------------|---------------|
| Minimum School Program | 148,370,444 | 36,131,079 | (112,239,365) | 24.35% |
| Flexible Allocation | 13,415,830 | 2,236,666 | (11,179,164) | 16.67% |
| Transportation Reimbursement | 4,876,733 | 812,789 | (4,063,944) | 16.67% |
| Enhancement for Accelerated Students | 199,421 | 84,062 | (115,359) | 42.15% |
| Youth in Custody | 1,178,095 | 101,981 | (1,076,114) | 8.66% |
| Concurrent Enrollment | 673,793 | 0 | (673,793) | 0.00% |
| Teachers' Supplies and Materials | 590,030 | 606,854 | 16,824 | 102.85% |
| Student Health & Counseling Support | 1,007,029 | 0 | (1,007,029) | 0.00% |
| Educator Salary Adjustment | 24,636,324 | 4,206,946 | (20,429,378) | 17.08% |
| School Trust Lands | 5,623,343 | 5,945,382 | 322,039 | 105.73% |
| Teacher & Student Success | 11,705,556 | 1,434,384 | (10,271,172) | 12.25% |
| Digital Teaching Grant | 931,249 | 0 | (931,249) | 0.00% |
| Drivers' Education | 182,117 | 302,749 | 120,632 | 166.24% |
| Beverly Taylor Sorensen | 1,007,916 | 0 | (1,007,916) | 0.00% |
| Other State Sources | 23,051,301 | 5,365,957 | (17,685,344) | 23.28% |
| Total State Sources | 237,449,181 | 57,228,850 | (180,220,331) | 24.10% |

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 | 158,500 | (2,609,157) | 5.73% |
| PILT Forest Reserve | 150,000 | 0 | (150,000) | 0.00% |
| Other Federal Sources | 2,201,900 | 124,300 | (2,077,600) | 5.65% |
| Total Federal Sources | 19,754,793 | 282,800 | (19,471,993) | 1.43% |

FUND TOTAL

| | | | |
|----------------------|---------------------|------------------------|---------------|
| \$394,321,683 | \$60,073,854 | (\$334,247,829) | 15.23% |
|----------------------|---------------------|------------------------|---------------|

WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****August 31, 2025**

| | Adopted Budget | Expenditures | Encumbrances | Budget Balance | % Expended |
|--|---------------------------|---------------------|---------------------|---------------------------|-----------------------|
| Instructional Services: | | | | | |
| Salaries | \$161,295,049 | 13,600,357 | \$1,250 | \$147,693,442 | 8.43% |
| Employee Benefits | 77,931,856 | 6,660,567 | 0 | 71,271,289 | 8.55% |
| Contracted Services | 3,368,064 | 450,978 | 690,718 | 2,226,368 | 33.90% |
| Travel and Workshops | 1,065,444 | 43,193 | 886 | 1,021,365 | 4.14% |
| Payment to Colorado City | 446,250 | 0 | 0 | 446,250 | 0.00% |
| Supplies and Materials | 25,437,212 | 1,439,821 | 1,450,610 | 22,546,781 | 11.36% |
| Textbooks | 1,689,699 | 904,302 | 431,568 | 353,829 | 79.06% |
| Total Instructional | 271,233,574 | 23,099,218 | 2,575,032 | 245,559,323 | 9.47% |
| Support Services: | | | | | |
| Counseling & Health Services: | | | | | |
| Salaries | 14,139,447 | 1,157,137 | 0 | 12,982,310 | 8.18% |
| Employee Benefits | 7,096,350 | 588,879 | 0 | 6,507,471 | 8.30% |
| Contracted Services | 1,816,893 | 7,167 | 0 | 1,809,726 | 0.39% |
| Supplies and Materials | 330,976 | 15,497 | (32) | 315,511 | 4.67% |
| Equipment | 0 | 129 | 0 | (129) | 0.00% |
| Total Counseling & Health | 23,383,666 | 1,768,808 | (32) | 21,614,890 | 7.56% |
| Media Services & Supervision: | | | | | |
| Salaries | 10,737,456 | 1,430,213 | 0 | 9,307,243 | 13.32% |
| Employee Benefits | 5,016,870 | 668,228 | 0 | 4,348,642 | 13.32% |
| Supplies and Materials | 904,681 | 56,251 | 44,310 | 804,120 | 11.12% |
| Library Books | 320,250 | 52,768 | 35,721 | 231,761 | 27.63% |
| Audio Visual Materials | 136,500 | 14,915 | 3,066 | 118,520 | 13.17% |
| Total Media & Supervision | 17,115,757 | 2,222,375 | 83,096 | 14,810,286 | 13.47% |
| District Administration: | | | | | |
| Salaries | 434,943 | 70,476 | 0 | 364,467 | 16.20% |
| Employee Benefits | 279,878 | 46,789 | 0 | 233,089 | 16.72% |
| Legal Services | 42,000 | 700 | 0 | 41,300 | 1.67% |
| Travel and Conferences | 52,500 | 3,865 | 0 | 48,635 | 7.36% |
| Association Dues | 43,050 | 220 | 0 | 42,830 | 0.51% |
| Supplies and Materials | 19,740 | 22,425 | 1,328 | (4,013) | 120.33% |
| Total District Administration | 872,111 | 144,474 | 1,328 | 726,309 | 16.72% |
| School Administration: | | | | | |
| Salaries | 18,588,352 | 2,511,365 | 0 | 16,076,987 | 13.51% |
| Employee Benefits | 10,025,814 | 1,278,481 | 0 | 8,747,333 | 12.75% |
| Association Dues | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Accreditation | 52,400 | 0 | 16,000 | 36,400 | 30.53% |
| Travel and Conferences | 153,300 | 3,023 | 0 | 150,277 | 1.97% |
| Supplies and Materials | 0 | 0 | 0 | 0 | 0.00% |
| Total School Administration | 28,859,866 | 3,792,869 | 16,000 | 25,050,997 | 13.20% |

| | Adopted Budget | Expenditures | Encumbrances | Budget Balance | % Expended |
|--|----------------------|---------------------|--------------------|----------------------|---------------|
| Business Services: | | | | | |
| Salaries | \$5,037,436 | \$838,648 | \$0 | \$4,198,788 | 16.65% |
| Employee Benefits | 2,440,842 | 405,790 | 0 | 2,035,052 | 16.63% |
| Purchased Services | 435,729 | 17,453 | 34,153 | 384,123 | 11.84% |
| Tort Liability | 640,872 | 526,520 | 0 | 114,352 | 82.16% |
| Travel and Conferences | 43,785 | 4,568 | 0 | 39,217 | 10.43% |
| Wellness Program | 20,000 | 1,250 | 0 | 18,750 | 6.25% |
| Supplies and Materials | 1,158,100 | 259,719 | 33,729 | 864,653 | 25.34% |
| Total Business | 9,776,764 | 2,053,949 | 67,881 | 7,654,934 | 21.70% |
| Operation & Maintenance Services: | | | | | |
| Salaries | 14,388,668 | 2,236,945 | 0 | 12,151,723 | 15.55% |
| Employee Benefits | 6,837,988 | 1,310,420 | 0 | 5,527,568 | 19.16% |
| Contracted Services | 334,425 | 40,501 | 121,730 | 172,194 | 48.51% |
| Property Insurance | 947,394 | 1,078,470 | 0 | (131,076) | 113.84% |
| Water and Sewer | 2,146,975 | 467,764 | 0 | 1,679,211 | 21.79% |
| Waste Removal | 446,805 | 11,671 | 0 | 435,134 | 2.61% |
| Telephone | 664,587 | 17,439 | 0 | 647,148 | 2.62% |
| Heat | 595,403 | 15,570 | 0 | 579,833 | 2.62% |
| Electricity | 4,384,643 | 525,843 | 0 | 3,858,800 | 11.99% |
| Supplies and Materials | 2,217,858 | 389,778 | 186,922 | 1,641,158 | 26.00% |
| Total Operation and Maintenance | 32,964,746 | 6,094,401 | 308,653 | 26,561,692 | 19.42% |
| Transportation Services: | | | | | |
| Salaries | 4,692,509 | 408,309 | 0 | 4,284,200 | 8.70% |
| Employee Benefits | 1,799,351 | 300,909 | 0 | 1,498,442 | 16.72% |
| Contracted Services | 149,310 | 2,151 | 11,777 | 135,383 | 9.33% |
| Utilities | 38,850 | 2,432 | 0 | 36,418 | 6.26% |
| Travel & Conferences | 400,050 | 1,550 | 0 | 398,500 | 0.39% |
| Supplies | 162,750 | 8,810 | 97,384 | 56,557 | 65.25% |
| Fuel & Oil | 1,070,579 | 28,482 | 258,875 | 783,223 | 26.84% |
| Repair Parts | 381,150 | 59,241 | 228,637 | 93,271 | 75.53% |
| Purchase of Buses | 1,417,500 | 0 | 0 | 1,417,500 | 0.00% |
| Driver Training | 3,150 | 184 | 0 | 2,966 | 5.84% |
| Total Transportation | 10,115,199 | 812,068 | 596,672 | 8,706,459 | 13.93% |
| FUND TOTAL | \$394,321,683 | \$39,988,162 | \$3,648,632 | \$350,684,889 | 11.07% |

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

August 31, 2025

| | Adopted Budget | Received/ Expended | Balance |
|--------------------------------------|---------------------|-----------------------|---------------------|
| Beginning Fund Balance | \$59,638,538 | \$59,638,538 | \$0 |
| Revenues | 92,445,983 | 1,508,221 | (90,937,762) |
| Sale of Bonds | | 55,899,236 | 55,899,236 |
| Total Available | 152,084,521 | 117,045,994 | (35,038,527) |
| Expenditures | 109,401,298 | 9,094,655 | 100,306,643 |
| Ending Fund Balance (Deficit) | \$42,683,223 | \$107,951,339 | \$65,268,116 |

Revenue Statement

| | Adopted Budget | Received | Balance | % Received |
|---------------------------------|---------------------|--------------------|-----------------------|---------------|
| Property Taxes | \$77,734,297 | \$148,095 | (\$77,586,202) | 0.19% |
| Vehicle Fees in Lieu | 6,861,686 | 782,230 | (6,079,456) | 11.40% |
| 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 | 602 | (999,398) | 0.06% |
| Sale of Land | 1,750,000 | 0 | (1,750,000) | 0.00% |
| Other Revenues | 0 | 577,094 | 577,094 | 100.00% |
| FUND TOTAL | \$92,445,983 | \$1,508,221 | (\$90,937,762) | 1.63% |

Expenditure Statement

| | Adopted Budget | Expenditures | Budget Balance | % Expended |
|------------------------|----------------------|--------------------|----------------------|---------------|
| Salaries & Benefits | \$632,869 | \$102,789 | \$530,080 | 16.24% |
| Professional Services | 7,285,018 | 211,158 | 7,073,860 | 2.90% |
| Sites and Improvements | 25,009,460 | 430,159 | 24,579,301 | 1.72% |
| Buildings | 48,110,334 | 4,450,717 | 43,659,617 | 9.25% |
| Priority Equipment | 3,949,236 | 1,166,462 | 2,782,774 | 29.54% |
| New School Equipment | 289,886 | 0 | 289,886 | 0.00% |
| Asbestos Removal | 20,000 | 7,080 | 12,920 | 35.40% |
| Paying Agent Fees | 5,000 | 2,250 | 0 | 45.00% |
| Bond Principal | 18,640,000 | 0 | 18,640,000 | 0.00% |
| Bond Interest | 5,459,495 | 2,724,040 | 2,735,455 | 49.90% |
| FUND TOTAL | \$109,401,298 | \$9,094,655 | \$100,303,893 | 8.31% |

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

August 31, 2025

| | Adopted Budget | Received | Balance | % Received |
|-------------------------|---------------------------|------------------|----------------------|-----------------------|
| Sterling Scholar | \$0 | \$0 | \$0 | 0.00% |
| Contributions | 1,200,000 | 173,363 | (1,026,637) | 14.45% |
| Interest on Investments | 150,000 | 0 | (150,000) | 0.00% |
| FUND TOTAL | \$1,350,000 | \$173,363 | (\$1,176,637) | 12.84% |

Expenditure Statement

| | Adopted Budget | Expenditures | Budget Balance | % Expended |
|-------------------------------|---------------------------|---------------------|---------------------------|-----------------------|
| Supplies and Materials | \$1,300,000 | \$192,968 | \$1,107,032 | 14.84% |
| Equipment & Site Improvements | 50,000 | 0 | 50,000 | 0.00% |
| FUND TOTAL | \$1,350,000 | \$192,968 | \$1,157,032 | 14.29% |

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

| | Adopted Budget | Received | Balance | % Received |
|-----------------------|---------------------------|------------------|-----------------------|-----------------------|
| Student Lunch Sales | \$3,237,418 | \$442,257 | (\$2,795,161) | 13.66% |
| Adult Lunch Sales | 63,210 | 3,189 | (60,021) | 5.04% |
| 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 | \$445,446 | (\$13,755,182) | 3.14% |

Expenditure Statement

| | Adopted Budget | Expenditures | Budget Balance | % Expended |
|--------------------|---------------------------|---------------------|---------------------------|-----------------------|
| Salaries | \$5,520,294 | \$409,055 | \$5,111,239 | 7.41% |
| Employee Benefits | 2,707,700 | 295,993 | 2,411,707 | 10.93% |
| Purchased Food | 6,300,000 | 478,236 | 5,821,764 | 7.59% |
| USDA Commodities | 1,000,000 | 0 | 1,000,000 | 0.00% |
| Supplies and Other | 698,314 | 95,248 | 603,066 | 13.64% |
| Equipment | 200,000 | 15,474 | 184,526 | 7.74% |
| Indirect Costs | 1,008,673 | 0 | 1,008,673 | 0.00% |
| FUND TOTAL | \$17,434,981 | \$1,294,006 | \$16,140,975 | 7.42% |