

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

September 30, 2025

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	78,715,420		
Total Available	537,170,072	221,563,809		
Expenditures	394,321,683	70,435,395	3,490,930	
<b>Ending Fund Balance</b>	<b>\$142,848,389</b>	<b>\$151,128,414</b>	<b>\$3,490,930</b>	

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
<b>Local Sources:</b>				
Property Taxes - Basic Program	\$55,599,375	\$175,764	(\$55,423,611)	0.32%
Property Taxes - Voted Leeway	42,778,054	134,070	(42,643,984)	0.31%
Property Taxes - Board Local Levy	9,313,601	35,792	(9,277,809)	0.38%
Vehicle Fees in Lieu of Taxes	9,536,364	1,578,877	(7,957,487)	16.56%
Interest on Investments	9,682,000	130,970	(9,551,030)	1.35%
Other Local Sources	10,208,315	1,397,730	(8,810,585)	13.69%
<b>Total Local Sources</b>	<b>137,117,709</b>	<b>3,453,202</b>	<b>(133,664,507)</b>	<b>2.52%</b>

### State Sources:

Minimum School Program	148,370,444	48,759,303	(99,611,141)	32.86%
Flexible Allocation	13,415,830	3,354,999	(10,060,831)	25.01%
Transportation Reimbursement	4,876,733	1,219,183	(3,657,550)	25.00%
Enhancement for Accelerated Students	199,421	84,062	(115,359)	42.15%
Youth in Custody	1,178,095	103,697	(1,074,398)	8.80%
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	6,259,973	(18,376,351)	25.41%
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	6,731,144	(16,320,157)	29.20%
<b>Total State Sources</b>	<b>237,449,181</b>	<b>74,801,731</b>	<b>(162,647,450)</b>	<b>31.50%</b>

### 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	317,001	(2,450,656)	11.45%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	2,201,900	143,485	(2,058,415)	6.52%
<b>Total Federal Sources</b>	<b>19,754,793</b>	<b>460,486</b>	<b>(19,294,307)</b>	<b>2.33%</b>

<b>FUND TOTAL</b>	<b>\$394,321,683</b>	<b>\$78,715,420</b>	<b>(\$315,606,263)</b>	<b>19.96%</b>
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**WASHINGTON COUNTY SCHOOL DISTRICT****Maintenance & Operation Fund****Expenditure Statement****September 30, 2025**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
<b>Instructional Services:</b>					
Salaries	\$161,295,049	26,588,118	\$0	\$134,706,931	16.48%
Employee Benefits	77,931,856	12,756,804	0	65,175,052	16.37%
Contracted Services	3,368,064	951,028	874,934	1,542,102	54.21%
Travel and Workshops	1,065,444	126,033	1,632	937,779	11.98%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	2,607,983	1,315,693	21,513,536	15.42%
Textbooks	1,689,699	1,067,257	329,754	292,688	82.68%
Total Instructional	271,233,574	44,097,223	2,522,014	224,614,337	17.19%
<b>Support Services:</b>					
<b>Counseling &amp; Health Services:</b>					
Salaries	14,139,447	2,275,600	0	11,863,847	16.09%
Employee Benefits	7,096,350	1,164,894	0	5,931,456	16.42%
Contracted Services	1,816,893	285,901	0	1,530,992	15.74%
Supplies and Materials	330,976	22,925	67	307,985	6.95%
Equipment	0	3,244	0	(3,244)	0.00%
Total Counseling & Health	23,383,666	3,752,564	67	19,631,035	16.05%
<b>Media Services &amp; Supervision:</b>					
Salaries	10,737,456	2,293,084	0	8,444,372	21.36%
Employee Benefits	5,016,870	1,073,652	0	3,943,218	21.40%
Supplies and Materials	904,681	103,496	35,637	765,548	15.38%
Library Books	320,250	83,325	36,320	200,605	37.36%
Audio Visual Materials	136,500	35,841	2,547	98,112	28.12%
Total Media & Supervision	17,115,757	3,589,398	74,504	13,451,855	21.41%
<b>District Administration:</b>					
Salaries	434,943	105,982	0	328,961	24.37%
Employee Benefits	279,878	71,366	0	208,512	25.50%
Legal Services	42,000	1,400	0	40,600	3.33%
Travel and Conferences	52,500	4,255	0	48,245	8.11%
Association Dues	43,050	220	0	42,830	0.51%
Supplies and Materials	19,740	23,946	1,613	(5,818)	129.47%
Total District Administration	872,111	207,169	1,613	663,329	23.94%
<b>School Administration:</b>					
Salaries	18,588,352	3,987,351	0	14,601,001	21.45%
Employee Benefits	10,025,814	2,076,837	0	7,948,977	20.71%
Association Dues	40,000	0	16,052	23,948	40.13%
Accreditation	52,400	16,000	0	36,400	30.53%
Travel and Conferences	153,300	7,220	0	146,080	4.71%
Supplies and Materials	0	0	0	0	0.00%
Total School Administration	28,859,866	6,087,408	16,052	22,756,406	21.15%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
<b>Business Services:</b>					
Salaries	\$5,037,436	\$1,258,808	\$0	\$3,778,628	24.99%
Employee Benefits	2,440,842	612,387	0	1,828,455	25.09%
Purchased Services	435,729	(35,012)	33,467	437,274	-0.35%
Tort Liability	640,872	526,520	0	114,352	82.16%
Travel and Conferences	43,785	4,905	0	38,880	11.20%
Wellness Program	20,000	1,250	0	18,750	6.25%
Supplies and Materials	1,158,100	352,470	21,558	784,072	32.30%
Total Business	9,776,764	2,721,327	55,025	7,000,411	28.40%
<b>Operation &amp; Maintenance Services:</b>					
Salaries	14,388,668	3,341,814	0	11,046,854	23.23%
Employee Benefits	6,837,988	1,853,152	0	4,984,836	27.10%
Contracted Services	334,425	66,196	132,660	135,569	59.46%
Property Insurance	947,394	1,078,470	0	(131,076)	113.84%
Water and Sewer	2,146,975	632,269	0	1,514,706	29.45%
Waste Removal	446,805	49,760	0	397,045	11.14%
Telephone	664,587	32,711	0	631,876	4.92%
Heat	595,403	35,253	0	560,150	5.92%
Electricity	4,384,643	854,335	0	3,530,308	19.48%
Supplies and Materials	2,217,858	568,942	114,369	1,534,548	30.81%
Total Operation and Maintenance	32,964,746	8,512,901	247,029	24,204,816	26.57%
<b>Transportation Services:</b>					
Salaries	4,692,509	810,227	0	3,882,282	17.27%
Employee Benefits	1,799,351	437,628	0	1,361,723	24.32%
Contracted Services	149,310	34,346	10,053	104,910	29.74%
Utilities	38,850	5,552	0	33,298	14.29%
Travel & Conferences	400,050	2,899	0	397,151	0.72%
Supplies	162,750	12,571	96,173	54,005	66.82%
Fuel & Oil	1,070,579	80,079	250,160	740,340	30.85%
Repair Parts	381,150	83,821	218,240	79,088	79.25%
Purchase of Buses	1,417,500	0	0	1,417,500	0.00%
Driver Training	3,150	280	0	2,870	8.89%
Total Transportation	10,115,199	1,467,405	574,627	8,073,167	20.19%
<b>FUND TOTAL</b>	<b>\$394,321,683</b>	<b>\$70,435,395</b>	<b>\$3,490,930</b>	<b>\$320,395,358</b>	<b>18.75%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Capital Outlay Fund

### Fund Summary

September 30, 2025

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	2,019,735	(90,426,248)
Sale of Bonds		55,899,236	55,899,236
<b>Total Available</b>	<b>152,084,521</b>	<b>117,557,508</b>	<b>(34,527,013)</b>
Expenditures	109,401,298	14,113,789	95,287,509
<b>Ending Fund Balance (Deficit)</b>	<b>\$42,683,223</b>	<b>\$103,443,719</b>	<b>\$60,760,496</b>

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$244,812	(\$77,489,485)	0.31%
Vehicle Fees in Lieu	6,861,686	1,139,676	(5,722,010)	16.61%
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	57,952	(942,048)	5.80%
Sale of Land	1,750,000	0	(1,750,000)	0.00%
Other Revenues	0	577,094	577,094	100.00%
<b>FUND TOTAL</b>	<b>\$92,445,983</b>	<b>\$2,019,735</b>	<b>#####</b>	<b>2.18%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$154,297	\$478,572	24.38%
Professional Services	7,285,018	638,330	6,646,688	8.76%
Sites and Improvements	25,009,460	762,382	24,247,078	3.05%
Buildings	48,110,334	8,174,271	39,936,063	16.99%
Priority Equipment	3,949,236	1,651,140	2,298,096	41.81%
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%
<b>FUND TOTAL</b>	<b>\$109,401,298</b>	<b>\$14,113,789</b>	<b>\$95,284,759</b>	<b>12.90%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Education Foundation Fund

### Revenue Statement

September 30, 2025

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	248,980	(951,020)	20.75%
Interest on Investments	150,000	0	(150,000)	0.00%
<b>FUND TOTAL</b>	<b>\$1,350,000</b>	<b>\$248,980</b>	<b>(\$1,101,020)</b>	<b>18.44%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$266,926	\$1,033,074	20.53%
Equipment & Site Improvements	50,000	0	50,000	0.00%
<b>FUND TOTAL</b>	<b>\$1,350,000</b>	<b>\$266,926</b>	<b>\$1,083,074</b>	<b>19.77%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## School Lunch Fund

### Revenue Statement

September 30, 2025

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$561,395	(\$2,676,023)	17.34%
Adult Lunch Sales	63,210	6,365	(56,845)	10.07%
State Reimbursement	3,000,000	6,709	(2,993,291)	0.22%
Federal Reimbursement	6,900,000	0	(6,900,000)	0.00%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
<b>FUND TOTAL</b>	<b>\$14,200,628</b>	<b>\$574,469</b>	<b>#####</b>	<b>4.05%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$879,040	\$4,641,254	15.92%
Employee Benefits	2,707,700	503,240	2,204,460	18.59%
Purchased Food	6,300,000	1,315,322	4,984,678	20.88%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	177,528	520,786	25.42%
Equipment	200,000	34,363	165,637	17.18%
Indirect Costs	1,008,673	0	1,008,673	0.00%
<b>FUND TOTAL</b>	<b>\$17,434,981</b>	<b>\$2,909,494</b>	<b>\$14,525,487</b>	<b>16.69%</b>