

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

October 31, 2025

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	106,645,862		
Total Available	537,170,072	249,494,251		
Expenditures	394,321,683	100,685,462	2,929,429	
Ending Fund Balance	\$142,848,389	\$148,808,789	\$2,929,429	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$55,599,375	\$242,703	(\$55,356,672)	0.44%
Property Taxes - Voted Leeway	42,778,054	185,626	(42,592,428)	0.43%
Property Taxes - Board Local Levy	9,313,601	49,988	(9,263,613)	0.54%
Vehicle Fees in Lieu of Taxes	9,536,364	2,088,667	(7,447,697)	21.90%
Interest on Investments	9,682,000	204,495	(9,477,505)	2.11%
Other Local Sources	10,208,315	1,560,989	(8,647,326)	15.29%
Total Local Sources	137,117,709	4,332,467	(132,785,242)	3.16%

State Sources:

Minimum School Program	148,370,444	66,158,677	(82,211,767)	44.59%
Flexible Allocation	13,415,830	4,473,333	(8,942,497)	33.34%
Transportation Reimbursement	4,876,733	1,625,578	(3,251,155)	33.33%
Enhancement for Accelerated Students	199,421	84,062	(115,359)	42.15%
Youth in Custody	1,178,095	105,413	(1,072,682)	8.95%
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	8,313,000	(16,323,324)	33.74%
School Trust Lands	5,623,343	5,945,382	322,039	105.73%
Teacher & Student Success	11,705,556	5,336,236	(6,369,320)	45.59%
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	8,584,626	(14,466,675)	37.24%
Total State Sources	237,449,181	101,535,909	(135,913,272)	42.76%

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	634,001	(2,133,656)	22.91%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	2,201,900	143,485	(2,058,415)	6.52%
Total Federal Sources	19,754,793	777,487	(18,977,306)	3.94%

FUND TOTAL

\$394,321,683	\$106,645,862	(\$287,675,821)	27.05%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****October 31, 2025**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$161,295,049	39,737,960	\$0	\$121,557,089	24.64%
Employee Benefits	77,931,856	18,802,892	0	59,128,964	24.13%
Contracted Services	3,368,064	1,083,367	822,156	1,462,540	56.58%
Travel and Workshops	1,065,444	216,770	3,886	844,788	20.71%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	3,596,419	794,345	21,046,448	17.26%
Textbooks	1,689,699	1,178,372	356,266	155,062	90.82%
Total Instructional	271,233,574	64,615,781	1,976,653	204,641,140	24.55%
Support Services:					
Counseling & Health Services:					
Salaries	14,139,447	3,400,873	0	10,738,574	24.05%
Employee Benefits	7,096,350	1,738,939	0	5,357,411	24.50%
Contracted Services	1,816,893	459,202	0	1,357,691	25.27%
Supplies and Materials	330,976	35,266	6,112	289,597	12.50%
Equipment	0	5,643	0	(5,643)	0.00%
Total Counseling & Health	23,383,666	5,639,923	6,112	17,737,630	24.15%
Media Services & Supervision:					
Salaries	10,737,456	3,157,701	0	7,579,755	29.41%
Employee Benefits	5,016,870	1,476,435	0	3,540,435	29.43%
Supplies and Materials	904,681	142,712	32,335	729,634	19.35%
Library Books	320,250	126,784	16,793	176,673	44.83%
Audio Visual Materials	136,500	44,357	419	91,724	32.80%
Total Media & Supervision	17,115,757	4,947,989	49,547	12,118,221	29.20%
District Administration:					
Salaries	434,943	141,489	0	293,454	32.53%
Employee Benefits	279,878	94,603	0	185,275	33.80%
Legal Services	42,000	4,675	0	37,325	11.13%
Travel and Conferences	52,500	13,833	0	38,667	26.35%
Association Dues	43,050	220	0	42,830	0.51%
Supplies and Materials	19,740	25,661	1,499	(7,420)	137.59%
Total District Administration	872,111	280,481	1,499	590,131	32.33%
School Administration:					
Salaries	18,588,352	5,461,491	0	13,126,861	29.38%
Employee Benefits	10,025,814	2,870,448	0	7,155,366	28.63%
Association Dues	40,000	16,052	0	23,948	40.13%
Accreditation	52,400	16,070	0	36,330	30.67%
Travel and Conferences	153,300	27,142	0	126,158	17.70%
Supplies and Materials	0	0	0	0	0.00%
Total School Administration	28,859,866	8,391,202	0	20,468,664	29.08%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$5,037,436	\$1,678,978	\$0	\$3,358,458	33.33%
Employee Benefits	2,440,842	817,132	0	1,623,710	33.48%
Purchased Services	435,729	(14,218)	27,836	422,112	3.13%
Tort Liability	640,872	526,520	0	114,352	82.16%
Travel and Conferences	43,785	12,391	200	31,194	28.76%
Wellness Program	20,000	3,845	0	16,155	19.23%
Supplies and Materials	1,158,100	360,913	15,334	781,853	32.49%
Total Business	9,776,764	3,385,562	43,370	6,347,832	35.07%
Operation & Maintenance Services:					
Salaries	14,388,668	4,443,703	0	9,944,965	30.88%
Employee Benefits	6,837,988	2,390,876	0	4,447,112	34.96%
Contracted Services	334,425	108,216	100,392	125,818	62.38%
Property Insurance	947,394	1,078,470	0	(131,076)	113.84%
Water and Sewer	2,146,975	845,111	0	1,301,864	39.36%
Waste Removal	446,805	49,760	0	397,045	11.14%
Telephone	664,587	105,870	0	558,717	15.93%
Heat	595,403	59,407	0	535,996	9.98%
Electricity	4,384,643	1,399,995	0	2,984,648	31.93%
Supplies and Materials	2,217,858	722,676	244,291	1,250,891	43.60%
Total Operation and Maintenance	32,964,746	11,204,084	344,682	21,415,980	35.03%
Transportation Services:					
Salaries	4,692,509	1,234,591	0	3,457,918	26.31%
Employee Benefits	1,799,351	575,518	0	1,223,833	31.98%
Contracted Services	149,310	72,605	9,830	66,875	55.21%
Utilities	38,850	10,758	0	28,092	27.69%
Travel & Conferences	400,050	5,465	0	394,585	1.37%
Supplies	162,750	17,655	94,821	50,274	69.11%
Fuel & Oil	1,070,579	175,420	212,947	682,213	36.28%
Repair Parts	381,150	127,810	189,968	63,372	83.37%
Purchase of Buses	1,417,500	0	0	1,417,500	0.00%
Driver Training	3,150	618	0	2,532	19.62%
Total Transportation	10,115,199	2,220,440	507,565	7,387,194	26.97%
FUND TOTAL	\$394,321,683	\$100,685,462	\$2,929,429	\$290,706,792	26.28%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

October 31, 2025

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	3,235,592	(89,210,391)
Sale of Bonds		55,899,236	55,899,236
Total Available	152,084,521	118,773,366	(33,311,155)
Expenditures	109,401,298	18,429,710	90,971,588
Ending Fund Balance (Deficit)	\$42,683,223	\$100,343,656	\$57,660,433

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$338,580	(\$77,395,717)	0.44%
Vehicle Fees in Lieu	6,861,686	1,507,656	(5,354,030)	21.97%
Interest on Investments	3,600,000	0	(3,600,000)	0.00%
Other Local Sources	1,500,000	201,910	(1,298,090)	13.46%
State Capital Enrollment Growth	0	0	0	0.00%
Sale of Equipment	1,000,000	610,352	(389,648)	61.04%
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	\$3,235,592	(\$89,210,391)	3.50%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$205,782	\$427,087	32.52%
Professional Services	7,285,018	863,497	6,421,521	11.85%
Sites and Improvements	25,009,460	953,728	24,055,732	3.81%
Buildings	48,110,334	11,651,158	36,459,176	24.22%
Priority Equipment	3,949,236	2,022,175	1,927,061	51.20%
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	\$18,429,710	\$90,968,838	16.85%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

October 31, 2025

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	326,261	(873,739)	27.19%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$326,261	(\$1,023,739)	24.17%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$331,611	\$968,389	25.51%
Equipment & Site Improvements	50,000	0	50,000	0.00%
FUND TOTAL	\$1,350,000	\$331,611	\$1,018,389	24.56%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

October 31, 2025

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$898,030	(\$2,339,388)	27.74%
Adult Lunch Sales	63,210	13,021	(50,189)	20.60%
State Reimbursement	3,000,000	329,329	(2,670,671)	10.98%
Federal Reimbursement	6,900,000	1,208,866	(5,691,134)	17.52%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
FUND TOTAL	\$14,200,628	\$2,449,246	(\$11,751,382)	17.25%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$1,340,410	\$4,179,884	24.28%
Employee Benefits	2,707,700	706,084	2,001,616	26.08%
Purchased Food	6,300,000	2,045,661	4,254,339	32.47%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	258,653	439,661	37.04%
Equipment	200,000	34,363	165,637	17.18%
Indirect Costs	1,008,673	0	1,008,673	0.00%
FUND TOTAL	\$17,434,981	\$4,385,171	\$13,049,810	25.15%