

**WASHINGTON COUNTY SCHOOL DISTRICT**  
**Maintenance & Operation Fund**  
**Fund Summary**  
**November 30, 2025**

|                              | Adopted<br>Budget    | Received/<br>Expended | Encumb.   | Balance            |
|------------------------------|----------------------|-----------------------|-----------|--------------------|
| Beginning Fund Balance       | \$142,848,389        | \$142,848,389         |           |                    |
| Revenues                     | 394,321,683          | 133,157,872           |           |                    |
|                              |                      |                       |           |                    |
| Total Available Expenditures | 537,170,072          | 276,006,261           |           |                    |
|                              | 394,321,683          | 137,053,211           | 2,557,219 |                    |
|                              |                      |                       |           |                    |
| <b>Ending Fund Balance</b>   | <b>\$142,848,389</b> | <b>\$138,953,049</b>  |           | <b>\$2,557,219</b> |
|                              |                      |                       |           |                    |

**Revenue Statement**

|                                      | Adopted<br>Budget    | Received             | Balance                | %<br>Received |
|--------------------------------------|----------------------|----------------------|------------------------|---------------|
| <b>Local Sources:</b>                |                      |                      |                        |               |
| Property Taxes - Basic Program       | \$55,599,375         | \$2,284,114          | (\$53,315,261)         | 4.11%         |
| Property Taxes - Voted Leeway        | 42,778,054           | 1,756,108            | (41,021,946)           | 4.11%         |
| Property Taxes - Board Local Levy    | 9,313,601            | 394,814              | (8,918,787)            | 4.24%         |
| Vehicle Fees in Lieu of Taxes        | 9,536,364            | 2,727,043            | (6,809,321)            | 28.60%        |
| Interest on Investments              | 9,682,000            | 240,377              | (9,441,623)            | 2.48%         |
| Other Local Sources                  | 10,208,315           | 1,666,475            | (8,541,840)            | 16.32%        |
| <b>Total Local Sources</b>           | <b>137,117,709</b>   | <b>9,068,931</b>     | <b>(128,048,778)</b>   | <b>6.61%</b>  |
| <b>State Sources:</b>                |                      |                      |                        |               |
| Minimum School Program               | 148,370,444          | 79,910,063           | (68,460,381)           | 53.86%        |
| Flexible Allocation                  | 13,415,830           | 5,610,371            | (7,805,459)            | 41.82%        |
| Transportation Reimbursement         | 4,876,733            | 2,031,972            | (2,844,761)            | 41.67%        |
| Enhancement for Accelerated Students | 199,421              | 84,062               | (115,359)              | 42.15%        |
| Youth in Custody                     | 1,178,095            | 107,128              | (1,070,967)            | 9.09%         |
| 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            | 186,643              | (820,386)              | 18.53%        |
| Educator Salary Adjustment           | 24,636,324           | 10,338,764           | (14,297,560)           | 41.97%        |
| School Trust Lands                   | 5,623,343            | 5,945,382            | 322,039                | 105.73%       |
| Teacher & Student Success            | 11,705,556           | 6,311,699            | (5,393,857)            | 53.92%        |
| Digital Teaching Grant               | 931,249              | 163,900              | (767,349)              | 0.00%         |
| Drivers' Education                   | 182,117              | 302,749              | 120,632                | 166.24%       |
| Beverly Taylor Sorensen              | 1,007,916            | 385,529              | (622,387)              | 38.25%        |
| Other State Sources                  | 23,051,301           | 9,939,323            | (13,111,978)           | 43.12%        |
| <b>Total State Sources</b>           | <b>237,449,181</b>   | <b>121,924,440</b>   | <b>(115,524,741)</b>   | <b>51.35%</b> |
| <b>Federal Sources:</b>              |                      |                      |                        |               |
| ESEA Title I                         | 5,948,244            | 1,140,412            | (4,807,832)            | 19.17%        |
| IDEA Part B (Flow Thru)              | 6,618,220            | 142,151              | (6,476,069)            | 2.15%         |
| 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              | 19,396               | (117,043)              | 14.22%        |
| Title III English                    | 335,886              | 13,905               | (321,981)              | 4.14%         |
| 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            | 214,635              | (1,987,265)            | 9.75%         |
| <b>Total Federal Sources</b>         | <b>19,754,793</b>    | <b>2,164,501</b>     | <b>(17,590,292)</b>    | <b>10.96%</b> |
| <b>FUND TOTAL</b>                    | <b>\$394,321,683</b> | <b>\$133,157,872</b> | <b>(\$261,163,811)</b> | <b>33.77%</b> |

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Expenditure Statement

November 30, 2025

|  | Adopted<br>Budget  | Expenditures      | Encumbrances     | Budget<br>Balance  | %<br>Expended |
|--|--------------------|-------------------|------------------|--------------------|---------------|
| <b>Instructional Services:</b>           |                    |                   |                  |                    |               |
| Salaries                                 | \$161,295,049      | 56,269,960        | \$0              | \$105,025,089      | 34.89%        |
| Employee Benefits                        | 77,931,856         | 25,628,944        | 0                | 52,302,912         | 32.89%        |
| Contracted Services                      | 3,368,064          | 1,395,221         | 668,910          | 1,303,933          | 61.29%        |
| Travel and Workshops                     | 1,065,444          | 306,454           | 3,623            | 755,367            | 29.10%        |
| Payment to Colorado City                 | 446,250            | 0                 | 0                | 446,250            | 0.00%         |
| Supplies and Materials                   | 25,437,212         | 4,049,901         | 962,484          | 20,424,827         | 19.70%        |
| Textbooks                                | 1,689,699          | 1,344,195         | 240,252          | 105,252            | 93.77%        |
| Total Instructional                      | <u>271,233,574</u> | <u>88,994,677</u> | <u>1,875,269</u> | <u>180,363,628</u> | <u>33.50%</u> |
| <b>Support Services:</b>                 |                    |                   |                  |                    |               |
| <b>Counseling &amp; Health Services:</b> |                    |                   |                  |                    |               |
| Salaries                                 | 14,139,447         | 4,812,520         | 0                | 9,326,927          | 34.04%        |
| Employee Benefits                        | 7,096,350          | 2,389,701         | 0                | 4,706,649          | 33.68%        |
| Contracted Services                      | 1,816,893          | 707,397           | 0                | 1,109,496          | 38.93%        |
| Supplies and Materials                   | 330,976            | 40,485            | 6,655            | 283,835            | 14.24%        |
| Equipment                                | 0                  | 5,932             | 0                | (5,932)            | 0.00%         |
| Total Counseling & Health                | <u>23,383,666</u>  | <u>7,956,036</u>  | <u>6,655</u>     | <u>15,420,975</u>  | <u>34.05%</u> |
| <b>Media Services &amp; Supervision:</b> |                    |                   |                  |                    |               |
| Salaries                                 | 10,737,456         | 4,292,557         | 0                | 6,444,899          | 39.98%        |
| Employee Benefits                        | 5,016,870          | 1,948,435         | 0                | 3,068,435          | 38.84%        |
| Supplies and Materials                   | 904,681            | 204,752           | 50,118           | 649,812            | 28.17%        |
| Library Books                            | 320,250            | 142,966           | 19,879           | 157,405            | 50.85%        |
| Audio Visual Materials                   | 136,500            | 51,256            | 600              | 84,644             | 37.99%        |
| Total Media & Supervision                | <u>17,115,757</u>  | <u>6,639,966</u>  | <u>70,596</u>    | <u>10,405,195</u>  | <u>39.21%</u> |
| <b>District Administration:</b>          |                    |                   |                  |                    |               |
| Salaries                                 | 434,943            | 187,057           | 0                | 247,886            | 43.01%        |
| Employee Benefits                        | 279,878            | 119,821           | 0                | 160,057            | 42.81%        |
| Legal Services                           | 42,000             | 5,725             | 0                | 36,275             | 13.63%        |
| Travel and Conferences                   | 52,500             | 16,666            | 0                | 35,834             | 31.74%        |
| 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            | <u>872,111</u>     | <u>355,150</u>    | <u>1,499</u>     | <u>515,462</u>     | <u>40.89%</u> |
| <b>School Administration:</b>            |                    |                   |                  |                    |               |
| Salaries                                 | 18,588,352         | 7,461,644         | 0                | 11,126,708         | 40.14%        |
| Employee Benefits                        | 10,025,814         | 3,818,434         | 0                | 6,207,380          | 38.09%        |
| Association Dues                         | 40,000             | 16,052            | 0                | 23,948             | 40.13%        |
| Accreditation                            | 52,400             | 16,290            | 0                | 36,110             | 31.09%        |
| Travel and Conferences                   | 153,300            | 47,792            | 0                | 105,508            | 31.18%        |
| Supplies and Materials                   | 0                  | 0                 | 0                | 0                  | 0.00%         |
| Total School Administration              | <u>28,859,866</u>  | <u>11,360,212</u> | <u>0</u>         | <u>17,499,654</u>  | <u>39.36%</u> |

|  | Adopted<br>Budget    | Expenditures         | Encumbrances       | Budget<br>Balance    | %<br>Expended |
|--|----------------------|----------------------|--------------------|----------------------|---------------|
| <b>Business Services:</b>                    |                      |                      |                    |                      |               |
| Salaries                                     | \$5,037,436          | \$2,236,438          | \$0                | \$2,800,998          | 44.40%        |
| Employee Benefits                            | 2,440,842            | 1,059,468            | 0                  | 1,381,374            | 43.41%        |
| Purchased Services                           | 435,729              | 4,497                | 27,836             | 403,396              | 7.42%         |
| Tort Liability                               | 640,872              | 526,520              | 0                  | 114,352              | 82.16%        |
| Travel and Conferences                       | 43,785               | 19,135               | 200                | 24,450               | 44.16%        |
| Wellness Program                             | 20,000               | 3,845                | 0                  | 16,155               | 19.23%        |
| Supplies and Materials                       | 1,158,100            | 365,471              | 21,852             | 770,777              | 33.44%        |
| <b>Total Business</b>                        | <b>9,776,764</b>     | <b>4,215,374</b>     | <b>49,888</b>      | <b>5,511,502</b>     | <b>43.63%</b> |
| <b>Operation &amp; Maintenance Services:</b> |                      |                      |                    |                      |               |
| Salaries                                     | 14,388,668           | 6,028,035            | 0                  | 8,360,633            | 41.89%        |
| Employee Benefits                            | 6,837,988            | 3,047,398            | 0                  | 3,790,590            | 44.57%        |
| Contracted Services                          | 334,425              | 138,254              | 94,917             | 101,254              | 69.72%        |
| Property Insurance                           | 947,394              | 1,078,470            | 0                  | (131,076)            | 113.84%       |
| Water and Sewer                              | 2,146,975            | 1,042,762            | 0                  | 1,104,213            | 48.57%        |
| Waste Removal                                | 446,805              | 129,517              | 0                  | 317,288              | 28.99%        |
| Telephone                                    | 664,587              | 121,208              | 0                  | 543,379              | 18.24%        |
| Heat   | 595,403              | 83,344               | 0                  | 512,059              | 14.00%        |
| Electricity                                  | 4,384,643            | 1,705,841            | 0                  | 2,678,802            | 38.90%        |
| Supplies and Materials                       | 2,217,858            | 965,848              | 84,220             | 1,167,789            | 47.35%        |
| <b>Total Operation and Maintenance</b>       | <b>32,964,746</b>    | <b>14,340,678</b>    | <b>179,137</b>     | <b>18,444,931</b>    | <b>44.05%</b> |
| <b>Transportation Services:</b>              |                      |                      |                    |                      |               |
| Salaries                                     | 4,692,509            | 1,776,907            | 0                  | 2,915,602            | 37.87%        |
| Employee Benefits                            | 1,799,351            | 745,317              | 0                  | 1,054,034            | 41.42%        |
| Contracted Services                          | 149,310              | 130,670              | 8,107              | 10,533               | 92.95%        |
| Utilities                                    | 38,850               | 11,145               | 0                  | 27,705               | 28.69%        |
| Travel & Conferences                         | 400,050              | 6,365                | 0                  | 393,685              | 1.59%         |
| Supplies                                     | 162,750              | 93,477               | 19,499             | 49,774               | 69.42%        |
| Fuel & Oil                                   | 1,070,579            | 267,810              | 176,892            | 625,877              | 41.54%        |
| Repair Parts                                 | 381,150              | 158,459              | 169,676            | 53,015               | 86.09%        |
| Purchase of Buses                            | 1,417,500            | 0                    | 0                  | 1,417,500            | 0.00%         |
| Driver Training                              | 3,150                | 969                  | 0                  | 2,182                | 30.75%        |
| <b>Total Transportation</b>                  | <b>10,115,199</b>    | <b>3,191,120</b>     | <b>374,174</b>     | <b>6,549,905</b>     | <b>35.25%</b> |
| <b>FUND TOTAL</b>                            | <b>\$394,321,683</b> | <b>\$137,053,211</b> | <b>\$2,557,219</b> | <b>\$254,711,253</b> | <b>35.41%</b> |

# WASHINGTON COUNTY SCHOOL DISTRICT

## Capital Outlay Fund

### Fund Summary

**November 30, 2025**

|  | Adopted<br>Budget       | Received/<br>Expended | Balance             |
|--|-------------------------|-----------------------|---------------------|
| Beginning Fund Balance                   | \$59,638,538            | \$59,638,538          | \$0                 |
| Revenues                                 | 92,445,983              | 6,551,476             | (85,894,507)        |
| Sale of Bonds                            |                         | 55,899,236            | 55,899,236          |
| <br>Total Available                      | <br>152,084,521         | <br>122,089,250       | <br>(29,995,271)    |
| Expenditures                             | 109,401,298             | 22,839,564            | 86,561,734          |
| <br><b>Ending Fund Balance (Deficit)</b> | <br><b>\$42,683,223</b> | <b>\$99,249,686</b>   | <b>\$56,566,463</b> |

### Revenue Statement

|                                 | Adopted<br>Budget       | Received           | Balance               | %<br>Received |
|---------------------------------|-------------------------|--------------------|-----------------------|---------------|
| Property Taxes                  | \$77,734,297            | \$3,192,684        | (\$74,541,613)        | 4.11%         |
| Vehicle Fees in Lieu            | 6,861,686               | 1,968,453          | (4,893,233)           | 28.69%        |
| Interest on Investments         | 3,600,000               | 0                  | (3,600,000)           | 0.00%         |
| Other Local Sources             | 1,500,000               | 202,004            | (1,297,996)           | 13.47%        |
| State Capital Enrollment Growth | 0                       | 0                  | 0                     | 0.00%         |
| Sale of Equipment               | 1,000,000               | 611,241            | (388,759)             | 61.12%        |
| Sale of Land                    | 1,750,000               | 0                  | (1,750,000)           | 0.00%         |
| Other Revenues                  | 0                       | 577,094            | 577,094               | 100.00%       |
| <br><b>FUND TOTAL</b>           | <br><b>\$92,445,983</b> | <b>\$6,551,476</b> | <b>(\$85,894,507)</b> | <b>7.09%</b>  |

### Expenditure Statement

|                        | Adopted<br>Budget        | Expenditures        | Budget<br>Balance   | %<br>Expended |
|------------------------|--------------------------|---------------------|---------------------|---------------|
| Salaries & Benefits    | \$632,869                | \$266,649           | \$366,220           | 42.13%        |
| Professional Services  | 7,285,018                | 1,007,027           | 6,277,991           | 13.82%        |
| Sites and Improvements | 25,009,460               | 1,373,244           | 23,636,216          | 5.49%         |
| Buildings              | 48,110,334               | 15,201,221          | 32,909,113          | 31.60%        |
| Priority Equipment     | 3,949,236                | 2,258,053           | 1,691,183           | 57.18%        |
| 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%        |
| <br><b>FUND TOTAL</b>  | <br><b>\$109,401,298</b> | <b>\$22,839,564</b> | <b>\$86,558,984</b> | <b>20.88%</b> |

**WASHINGTON COUNTY SCHOOL DISTRICT****Education Foundation Fund****Revenue Statement****November 30, 2025**

|                                   | <b>Adopted<br/>Budget</b> | <b>Received</b>  | <b>Balance</b>     | <b>%<br/>Received</b> |
|-----------------------------------|---------------------------|------------------|--------------------|-----------------------|
| Sterling Scholar<br>Contributions | \$0<br>1,200,000          | \$0<br>388,952   | \$0<br>(811,048)   | 0.00%<br>32.41%       |
| Interest on Investments           | 150,000                   | 0                | (150,000)          | 0.00%                 |
| <b>FUND TOTAL</b>                 | <b>\$1,350,000</b>        | <b>\$388,952</b> | <b>(\$961,048)</b> | <b>28.81%</b>         |

**Expenditure Statement**

|                               | <b>Adopted<br/>Budget</b> | <b>Expenditures</b> | <b>Budget<br/>Balance</b> | <b>%<br/>Expended</b> |
|-------------------------------|---------------------------|---------------------|---------------------------|-----------------------|
| Supplies and Materials        | \$1,300,000               | \$385,763           | \$914,237                 | 29.67%                |
| Equipment & Site Improvements | 50,000                    | 0                   | 50,000                    | 0.00%                 |
| <b>FUND TOTAL</b>             | <b>\$1,350,000</b>        | <b>\$385,763</b>    | <b>\$964,237</b>          | <b>28.58%</b>         |

# WASHINGTON COUNTY SCHOOL DISTRICT

## School Lunch Fund

### Revenue Statement

November 30, 2025

|                       | <b>Adopted<br/>Budget</b> | <b>Received</b>    | <b>Balance</b>        | <b>%<br/>Received</b> |
|-----------------------|---------------------------|--------------------|-----------------------|-----------------------|
| Student Lunch Sales   | \$3,237,418               | \$1,219,288        | (\$2,018,130)         | 37.66%                |
| Adult Lunch Sales     | 63,210                    | 17,253             | (45,957)              | 27.30%                |
| State Reimbursement   | 3,000,000                 | 518,392            | (2,481,608)           | 17.28%                |
| Federal Reimbursement | 6,900,000                 | 1,887,135          | (5,012,865)           | 27.35%                |
| USDA Commodities      | 1,000,000                 | 0                  | (1,000,000)           | 0.00%                 |
| <b>FUND TOTAL</b>     | <b>\$14,200,628</b>       | <b>\$3,642,068</b> | <b>(\$10,558,560)</b> | <b>25.65%</b>         |

### Expenditure Statement

|                    | <b>Adopted<br/>Budget</b> | <b>Expenditures</b> | <b>Budget<br/>Balance</b> | <b>%<br/>Expended</b> |
|--------------------|---------------------------|---------------------|---------------------------|-----------------------|
| Salaries           | \$5,520,294               | \$1,920,606         | \$3,599,688               | 34.79%                |
| Employee Benefits  | 2,707,700                 | 939,270             | 1,768,430                 | 34.69%                |
| Purchased Food     | 6,300,000                 | 2,701,734           | 3,598,267                 | 42.88%                |
| USDA Commodities   | 1,000,000                 | 0                   | 1,000,000                 | 0.00%                 |
| Supplies and Other | 698,314                   | 352,191             | 346,123                   | 50.43%                |
| Equipment          | 200,000                   | 37,119              | 162,881                   | 18.56%                |
| Indirect Costs     | 1,008,673                 | 0                   | 1,008,673                 | 0.00%                 |
| <b>FUND TOTAL</b>  | <b>\$17,434,981</b>       | <b>\$5,950,919</b>  | <b>\$11,484,062</b>       | <b>34.13%</b>         |