

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

November 30, 2025

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

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
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%
Total Local Sources	137,117,709	9,068,931	(128,048,778)	6.61%

State Sources:

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%
Total State Sources	237,449,181	121,924,440	(115,524,741)	51.35%

Federal Sources:

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%
Total Federal Sources	19,754,793	2,164,501	(17,590,292)	10.96%

FUND TOTAL

\$394,321,683	\$133,157,872	(\$261,163,811)	33.77%
----------------------	----------------------	------------------------	---------------

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

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
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	271,233,574	88,994,677	1,875,269	180,363,628	33.50%
Support Services:					
Counseling & Health Services:					
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	23,383,666	7,956,036	6,655	15,420,975	34.05%
Media Services & Supervision:					
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	17,115,757	6,639,966	70,596	10,405,195	39.21%
District Administration:					
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	872,111	355,150	1,499	515,462	40.89%
School Administration:					
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	28,859,866	11,360,212	0	17,499,654	39.36%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
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%
Total Business	9,776,764	4,215,374	49,888	5,511,502	43.63%
Operation & Maintenance Services:					
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%
Total Operation and Maintenance	32,964,746	14,340,678	179,137	18,444,931	44.05%
Transportation Services:					
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%
Total Transportation	10,115,199	3,191,120	374,174	6,549,905	35.25%
FUND TOTAL	\$394,321,683	\$137,053,211	\$2,557,219	\$254,711,253	35.41%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

November 30, 2025

	Adopted Budget	Received/ 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
Total Available	152,084,521	122,089,250	(29,995,271)
Expenditures	109,401,298	22,839,564	86,561,734
Ending Fund Balance (Deficit)	\$42,683,223	\$99,249,686	\$56,566,463

Revenue Statement

	Adopted Budget	Received	Balance	% 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%
FUND TOTAL	\$92,445,983	\$6,551,476	(\$85,894,507)	7.09%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% 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%
FUND TOTAL	\$109,401,298	\$22,839,564	\$86,558,984	20.88%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

November 30, 2025

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

Expenditure Statement

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

WASHINGTON COUNTY SCHOOL DISTRICT**School Lunch Fund****Revenue Statement****November 30, 2025**

	Adopted Budget	Received	Balance	% Received
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%
FUND TOTAL	\$14,200,628	\$3,642,068	(\$10,558,560)	25.65%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
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%
FUND TOTAL	\$17,434,981	\$5,950,919	\$11,484,062	34.13%