

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

December 31, 2025

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	228,451,873		
Total Available	537,170,072	371,300,262		
Expenditures	394,321,683	166,023,062	2,350,694	
Ending Fund Balance	\$142,848,389	\$205,277,199	\$2,350,694	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$55,599,375	\$41,498,752	(\$14,100,623)	74.64%
Property Taxes - Voted Leeway	42,778,054	31,926,141	(10,851,913)	74.63%
Property Taxes - Board Local Levy	9,313,601	6,970,050	(2,343,551)	74.84%
Vehicle Fees in Lieu of Taxes	9,536,364	3,169,538	(6,366,826)	33.24%
Interest on Investments	9,682,000	300,508	(9,381,492)	3.10%
Other Local Sources	10,208,315	1,820,426	(8,387,889)	17.83%
Total Local Sources	137,117,709	85,685,415	(51,432,294)	62.49%

State Sources:

Minimum School Program	148,370,444	92,610,357	(55,760,087)	62.42%
Flexible Allocation	13,415,830	6,732,446	(6,683,384)	50.18%
Transportation Reimbursement	4,876,733	2,438,367	(2,438,366)	50.00%
Enhancement for Accelerated Students	199,421	84,062	(115,359)	42.15%
Youth in Custody	1,178,095	108,844	(1,069,251)	9.24%
Concurrent Enrollment	673,793	0	(673,793)	0.00%
Teachers' Supplies and Materials	590,030	720,734	130,704	122.15%
Student Health & Counseling Support	1,007,029	186,643	(820,386)	18.53%
Educator Salary Adjustment	24,636,324	12,364,528	(12,271,796)	50.19%
School Trust Lands	5,623,343	5,945,382	322,039	105.73%
Teacher & Student Success	11,705,556	7,287,162	(4,418,394)	62.25%
Digital Teaching Grant	931,249	163,900	(767,349)	0.00%
Drivers' Education	182,117	303,034	120,917	166.40%
Beverly Taylor Sorensen	1,007,916	462,634	(545,282)	45.90%
Other State Sources	23,051,301	10,915,978	(12,135,323)	47.36%
Total State Sources	237,449,181	140,324,071	(97,125,110)	59.10%

Federal Sources:

		0		
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	890,731	(1,876,926)	32.18%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	2,201,900	235,791	(1,966,109)	10.71%
Total Federal Sources	19,754,793	2,442,387	(17,312,406)	12.36%

FUND TOTAL

\$394,321,683	\$228,451,873	(\$165,869,810)	57.94%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****December 31, 2025**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$161,295,049	69,514,247	\$0	\$91,780,802	43.10%
Employee Benefits	77,931,856	31,690,919	0	46,240,937	40.66%
Contracted Services	3,368,064	1,660,052	638,477	1,069,536	68.24%
Travel and Workshops	1,065,444	338,596	3,443	723,405	32.10%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	4,460,453	859,256	20,117,503	20.91%
Textbooks	1,689,699	1,404,981	200,282	84,437	95.00%
Total Instructional	271,233,574	109,069,247	1,701,458	160,462,869	40.84%
Support Services:					
Counseling & Health Services:					
Salaries	14,139,447	5,943,300	0	8,196,147	42.03%
Employee Benefits	7,096,350	2,961,127	0	4,135,223	41.73%
Contracted Services	1,816,893	715,866	0	1,101,027	39.40%
Supplies and Materials	330,976	51,635	4,890	274,451	17.08%
Equipment	0	6,589	0	(6,589)	0.00%
Total Counseling & Health	23,383,666	9,678,518	4,890	13,700,259	41.41%
Media Services & Supervision:					
Salaries	10,737,456	5,177,494	0	5,559,962	48.22%
Employee Benefits	5,016,870	2,350,284	0	2,666,586	46.85%
Supplies and Materials	904,681	231,228	45,053	628,400	30.54%
Library Books	320,250	160,384	13,061	146,805	54.16%
Audio Visual Materials	136,500	58,050	0	78,450	42.53%
Total Media & Supervision	17,115,757	7,977,440	58,114	9,080,203	46.95%
District Administration:					
Salaries	434,943	225,563	0	209,380	51.86%
Employee Benefits	279,878	145,309	0	134,569	51.92%
Legal Services	42,000	6,775	0	35,225	16.13%
Travel and Conferences	52,500	17,622	0	34,878	33.57%
Association Dues	43,050	220	0	42,830	0.51%
Supplies and Materials	19,740	26,021	1,264	(7,545)	138.22%
Total District Administration	872,111	421,510	1,264	449,337	48.48%
School Administration:					
Salaries	18,588,352	8,953,419	0	9,634,933	48.17%
Employee Benefits	10,025,814	4,621,216	0	5,404,598	46.09%
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	53,160	0	100,140	34.68%
Supplies and Materials	0	0	0	0	0.00%
Total School Administration	28,859,866	13,660,137	0	15,199,729	47.33%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$5,037,436	\$2,657,779	\$0	\$2,379,657	52.76%
Employee Benefits	2,440,842	1,263,632	0	1,177,210	51.77%
Purchased Services	435,729	51,168	27,769	356,792	18.12%
Tort Liability	640,872	526,520	0	114,352	82.16%
Travel and Conferences	43,785	19,212	200	24,373	44.33%
Wellness Program	20,000	3,845	0	16,155	19.23%
Supplies and Materials	1,158,100	371,547	20,962	765,591	33.89%
Total Business	9,776,764	4,893,703	48,931	4,834,130	50.55%
Operation & Maintenance Services:					
Salaries	14,388,668	7,165,885	0	7,222,783	49.80%
Employee Benefits	6,837,988	3,581,522	0	3,256,466	52.38%
Contracted Services	334,425	141,215	118,468	74,741	77.65%
Property Insurance	947,394	1,078,470	0	(131,076)	113.84%
Water and Sewer	2,146,975	1,077,314	0	1,069,661	50.18%
Waste Removal	446,805	129,517	0	317,288	28.99%
Telephone	664,587	137,156	0	527,431	20.64%
Heat	595,403	117,158	0	478,245	19.68%
Electricity	4,384,643	1,917,025	0	2,467,618	43.72%
Supplies and Materials	2,217,858	1,053,767	81,236	1,082,856	51.18%
Total Operation and Maintenance	32,964,746	16,399,028	199,704	16,366,014	50.35%
Transportation Services:					
Salaries	4,692,509	2,233,094	0	2,459,415	47.59%
Employee Benefits	1,799,351	890,065	0	909,286	49.47%
Contracted Services	149,310	165,038	6,384	(22,112)	114.81%
Utilities	38,850	12,990	0	25,860	33.44%
Travel & Conferences	400,050	9,673	0	390,377	2.42%
Supplies	162,750	96,414	18,367	47,969	70.53%
Fuel & Oil	1,070,579	334,321	153,893	582,365	45.60%
Repair Parts	381,150	180,710	157,690	42,750	88.78%
Purchase of Buses	1,417,500	0	0	1,417,500	0.00%
Driver Training	3,150	1,174	0	1,976	37.26%
Total Transportation	10,115,199	3,923,479	336,333	5,855,387	42.11%
FUND TOTAL	\$394,321,683	\$166,023,062	\$2,350,694	\$225,947,926	42.70%

WASHINGTON COUNTY SCHOOL DISTRICT**Capital Outlay Fund****Fund Summary****December 31, 2025**

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	61,780,167	(30,665,816)
Sale of Bonds		55,899,236	55,899,236
Total Available	152,084,521	177,317,941	25,233,420
Expenditures	109,401,298	26,852,274	82,549,024
Ending Fund Balance (Deficit)	\$42,683,223	\$150,465,667	\$107,782,444

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$58,019,104	(\$19,715,193)	74.64%
Vehicle Fees in Lieu	6,861,686	2,287,858	(4,573,828)	33.34%
Interest on Investments	3,600,000	0	(3,600,000)	0.00%
Other Local Sources	1,500,000	283,969	(1,216,031)	18.93%
State Capital Enrollment Growth	0	0	0	0.00%
Sale of Equipment	1,000,000	612,143	(387,857)	61.21%
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	\$61,780,167	(\$30,665,816)	66.83%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$318,135	\$314,734	50.27%
Professional Services	7,285,018	1,169,986	6,115,032	16.06%
Sites and Improvements	25,009,460	1,583,357	23,426,103	6.33%
Buildings	48,110,334	18,490,179	29,620,155	38.43%
Priority Equipment	3,949,236	2,555,097	1,394,139	64.70%
New School Equipment	289,886	0	289,886	0.00%
Asbestos Removal	20,000	8,730	11,270	43.65%
Paying Agent Fees	5,000	2,750	0	55.00%
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	\$26,852,274	\$82,546,774	24.54%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

December 31, 2025

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	518,240	(681,760)	43.19%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$518,240	(\$831,760)	38.39%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$411,855	\$888,145	31.68%
Equipment & Site Improvements	50,000	0	50,000	0.00%
FUND TOTAL	\$1,350,000	\$411,855	\$938,145	30.51%

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

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$1,519,119	(\$1,718,299)	46.92%
Adult Lunch Sales	63,210	22,576	(40,635)	35.72%
State Reimbursement	3,000,000	679,347	(2,320,653)	22.64%
Federal Reimbursement	6,900,000	2,476,521	(4,423,479)	35.89%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
FUND TOTAL	\$14,200,628	\$4,697,562	(\$9,503,066)	33.08%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$2,411,528	\$3,108,766	43.68%
Employee Benefits	2,707,700	1,143,247	1,564,453	42.22%
Purchased Food	6,300,000	3,159,859	3,140,141	50.16%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	402,599	295,715	57.65%
Equipment	200,000	38,893	161,108	19.45%
Indirect Costs	1,008,673	0	1,008,673	0.00%
FUND TOTAL	\$17,434,981	\$7,156,126	\$10,278,855	41.04%