

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Fund Summary

January 31, 2026

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	280,079,983		
Total Available	537,170,072	422,928,372		
Expenditures	394,321,683	196,728,213	2,516,451	
Ending Fund Balance	\$142,848,389	\$226,200,159	\$2,516,451	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$55,599,375	\$54,349,248	(\$1,250,127)	97.75%
Property Taxes - Voted Leeway	42,778,054	41,812,573	(965,481)	97.74%
Property Taxes - Board Local Levy	9,313,601	9,123,281	(190,320)	97.96%
Vehicle Fees in Lieu of Taxes	9,536,364	3,762,225	(5,774,139)	39.45%
Interest on Investments	9,682,000	4,497,742	(5,184,258)	46.45%
Other Local Sources	10,208,315	2,018,513	(8,189,802)	19.77%
Total Local Sources	137,117,709	115,563,582	(21,554,127)	84.28%
State Sources:				
Minimum School Program	148,370,444	107,751,058	(40,619,386)	72.62%
Flexible Allocation	13,415,830	7,854,520	(5,561,310)	58.55%
Transportation Reimbursement	4,876,733	2,844,761	(2,031,972)	58.33%
Enhancement for Accelerated Students	199,421	84,062	(115,359)	42.15%
Youth in Custody	1,178,095	110,560	(1,067,535)	9.38%
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	427,955	(579,074)	42.50%
Educator Salary Adjustment	24,636,324	14,390,293	(10,246,031)	58.41%
School Trust Lands	5,623,343	5,945,382	322,039	105.73%
Teacher & Student Success	11,705,556	8,262,625	(3,442,931)	70.59%
Digital Teaching Grant	931,249	351,047	(580,202)	0.00%
Drivers' Education	182,117	304,829	122,712	167.38%
Beverly Taylor Sorensen	1,007,916	539,740	(468,176)	53.55%
Other State Sources	23,051,301	11,965,364	(11,085,937)	51.91%
Total State Sources	237,449,181	161,552,929	(75,896,252)	68.04%
Federal Sources:				
ESEA Title I	5,948,244	1,196,258	(4,751,986)	20.11%
IDEA Part B (Flow Thru)	6,618,220	178,538	(6,439,682)	2.70%
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	52,549	(83,890)	38.51%
Title III English	335,886	13,905	(321,981)	4.14%
Medicaid Outreach	2,767,657	1,220,387	(1,547,270)	44.09%
PILT Forest Reserve	150,000	0	(150,000)	0.00%
Other Federal Sources	2,201,900	301,835	(1,900,065)	13.71%
Total Federal Sources	19,754,793	2,963,472	(16,791,321)	15.00%

FUND TOTAL	\$394,321,683	\$280,079,983	(\$114,241,700)	71.03%
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WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance & Operation Fund

Expenditure Statement

January 31, 2026

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$161,295,049	82,881,365	\$0	\$78,413,684	51.38%
Employee Benefits	77,931,856	37,779,559	0	40,152,297	48.48%
Contracted Services	3,368,064	1,771,551	658,817	937,696	72.16%
Travel and Workshops	1,065,444	371,295	4,273	689,876	35.25%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	4,850,071	1,080,990	19,506,151	23.32%
Textbooks	1,689,699	1,426,167	189,955	73,577	95.65%
Total Instructional	271,233,574	129,080,007	1,934,036	140,219,531	48.30%
Support Services:					
Counseling & Health Services:					
Salaries	14,139,447	7,066,091	0	7,073,356	49.97%
Employee Benefits	7,096,350	3,533,669	0	3,562,681	49.80%
Contracted Services	1,816,893	930,851	0	886,042	51.23%
Supplies and Materials	330,976	57,882	2,814	270,280	18.34%
Equipment	0	6,759	0	(6,759)	0.00%
Total Counseling & Health	23,383,666	11,595,251	2,814	11,785,601	49.60%
Media Services & Supervision:					
Salaries	10,737,456	6,089,435	0	4,648,021	56.71%
Employee Benefits	5,016,870	2,765,333	0	2,251,537	55.12%
Supplies and Materials	904,681	264,128	39,242	601,311	33.53%
Library Books	320,250	180,227	22,015	118,008	63.15%
Audio Visual Materials	136,500	67,328	0	69,172	49.32%
Total Media & Supervision	17,115,757	9,366,450	61,257	7,688,050	55.08%
District Administration:					
Salaries	434,943	263,070	0	171,873	60.48%
Employee Benefits	279,878	170,618	0	109,260	60.96%
Legal Services	42,000	7,925	0	34,075	18.87%
Travel and Conferences	52,500	21,505	0	30,995	40.96%
Association Dues	43,050	220	0	42,830	0.51%
Supplies and Materials	19,740	30,225	2,337	(12,822)	164.96%
Total District Administration	872,111	493,562	2,337	376,211	56.86%
School Administration:					
Salaries	18,588,352	10,450,231	0	8,138,121	56.22%
Employee Benefits	10,025,814	5,426,363	0	4,599,451	54.12%
Association Dues	40,000	24,152	0	15,848	60.38%
Accreditation	52,400	16,290	0	36,110	31.09%
Travel and Conferences	153,300	60,077	0	93,223	39.19%
Supplies and Materials	0	0	0	0	0.00%
Total School Administration	28,859,866	15,977,113	0	12,882,753	55.36%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$5,037,436	\$3,076,984	\$0	\$1,960,452	61.08%
Employee Benefits	2,440,842	1,468,245	0	972,597	60.15%
Purchased Services	435,729	63,964	26,856	344,908	20.84%
Tort Liability	640,872	526,520	0	114,352	82.16%
Travel and Conferences	43,785	22,338	0	21,447	51.02%
Wellness Program	20,000	3,845	0	16,155	19.23%
Supplies and Materials	1,158,100	376,077	20,071	761,952	34.21%
Total Business	9,776,764	5,537,974	46,927	4,191,863	57.12%
Operation & Maintenance Services:					
Salaries	14,388,668	8,280,278	0	6,108,390	57.55%
Employee Benefits	6,837,988	4,112,743	0	2,725,245	60.15%
Contracted Services	334,425	1,275,970	100,623	(1,042,168)	411.63%
Property Insurance	947,394	1,078,470	0	(131,076)	113.84%
Water and Sewer	2,146,975	1,195,208	0	951,767	55.67%
Waste Removal	446,805	204,676	0	242,129	45.81%
Telephone	664,587	222,348	0	442,239	33.46%
Heat	595,403	185,029	0	410,374	31.08%
Electricity	4,384,643	2,237,694	0	2,146,949	51.03%
Supplies and Materials	2,217,858	1,219,338	81,634	916,886	58.66%
Total Operation and Maintenance	32,964,746	20,011,753	182,257	12,770,735	61.26%
Transportation Services:					
Salaries	4,692,509	2,669,830	0	2,022,679	56.90%
Employee Benefits	1,799,351	1,035,122	0	764,229	57.53%
Contracted Services	149,310	216,370	9,160	(76,220)	151.05%
Utilities	38,850	15,526	0	23,324	39.96%
Travel & Conferences	400,050	13,660	0	386,390	3.41%
Supplies	162,750	100,899	16,847	45,004	72.35%
Fuel & Oil	1,070,579	404,470	126,025	540,084	49.55%
Repair Parts	381,150	209,051	134,791	37,309	90.21%
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	4,666,101	286,823	5,162,275	48.97%
FUND TOTAL	\$394,321,683	\$196,728,213	\$2,516,451	\$195,077,019	50.53%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

January 31, 2026

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	82,247,549	(10,198,434)
Sale of Bonds		55,899,236	55,899,236
Total Available	152,084,521	197,785,323	45,700,802
Expenditures	109,401,298	33,397,120	76,004,178
Ending Fund Balance (Deficit)	\$42,683,223	\$164,388,203	\$121,704,980

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$75,984,587	(\$1,749,710)	97.75%
Vehicle Fees in Lieu	6,861,686	2,715,676	(4,146,010)	39.58%
Interest on Investments	3,600,000	2,073,906	(1,526,094)	57.61%
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	612,318	(387,682)	61.23%
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	\$82,247,549	(\$10,198,434)	88.97%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$369,620	\$263,249	58.40%
Professional Services	7,285,018	1,888,061	5,396,957	25.92%
Sites and Improvements	25,009,460	2,176,627	22,832,833	8.70%
Buildings	48,110,334	23,064,129	25,046,205	47.94%
Priority Equipment	3,949,236	3,163,162	786,074	80.10%
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	\$33,397,120	\$76,001,928	30.53%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

January 31, 2026

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	813,729	(386,271)	67.81%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$813,729	(\$536,271)	60.28%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$434,701	\$865,299	33.44%
Equipment & Site Improvements	50,000	0	50,000	0.00%
FUND TOTAL	\$1,350,000	\$434,701	\$915,299	32.20%

WASHINGTON COUNTY SCHOOL DISTRICT

School Lunch Fund

Revenue Statement

January 31, 2026

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$1,793,427	(\$1,443,991)	55.40%
Adult Lunch Sales	63,210	25,094	(38,116)	39.70%
State Reimbursement	3,000,000	814,387	(2,185,613)	27.15%
Federal Reimbursement	6,900,000	2,962,220	(3,937,780)	42.93%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
FUND TOTAL	\$14,200,628	\$5,595,129	(\$8,605,499)	39.40%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$2,885,360	\$2,634,934	52.27%
Employee Benefits	2,707,700	1,347,377	1,360,323	49.76%
Purchased Food	6,300,000	3,501,637	2,798,363	55.58%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	456,428	241,886	65.36%
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	\$8,229,694	\$9,205,287	47.20%